

**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON  
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL  
AGREEMENT ON TARIFFS AND TRADE 1994**

OMAN

The following communication, dated 24 June 2008, is being circulated at the request of the delegation of Oman.

\_\_\_\_\_

Please find attached<sup>1</sup> notification of the Sultanate of Oman under Article 22 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, and an English translation of the Sultani Decree No. 67/2003 on application of the United Customs Law of the Arab Gulf Cooperation Council "AGCC".

\_\_\_\_\_  
<sup>1</sup> In English only.

NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON  
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL  
AGREEMENT ON TARIFFS AND TRADE 1994

The Sultanate of Oman hereby notifies Sultani Decree No. 67/2003 on Application of the Unified Customs Law of the Arab Gulf Cooperation Council. This unified GCC Customs Law replaces Oman's Customs Law under document G/VAL/N/1/OMN/1 of 25 January 2001.

Sultani Decree No. 67/2003  
On application of the Unified Customs Law of the  
Arab Gulf Cooperation Council "AGCC"

We Qaboos Bin Said Sultan of Oman

Having pursued the Basic Law of the State, promulgated the Sultani Decree No. 101/96, and the Customs Law, promulgated by Sultani Decree No. 22/78, as amended; and the Financial Law promulgated by Sultani Decree No. 47/98, as amended and the Law on Customs Evaluation of Imported Goods, promulgated by Sultani Decree No. 82/2000, as amended, and the Free Zones Law, promulgated by Sultani Decree No. 56/2002, and the Sultani Decree No. 112/2000 ratifying the Protocol of the Sultanate of Oman Accession to Marrakesh Agreement establishing the World Trade Organization, and the Resolution of the Supreme Council of the AGCC, issued in the meeting held in Bahrain Kingdom, in December 2000, and the AGCC Unified Customs Law adopted by the Resolution of the Supreme Council of the AGCC, passed in the meeting held in the Sultanate of Oman in December 2001, and the Resolution of the Supreme Council of the AGCC adopted in the meeting held in Qatar State in December 2002

have decree as follows:

- Article (1)      The aforementioned AGCC Unified Customs Law shall apply except in respect of:
1.      The provisions of Article 97, which shall apply as from the issue of the regulatory decision implementing them.
  2.      The provisions of Article 109, which shall apply as from the date of agreement of the Financial and Economic Cooperation Committee to permit GCC citizens to practice customs clearance profession.

On application of the above-mentioned Law, the provisions set forth in the attached schedule shall be observed.

- Article (2)      The term "Customs tax" shall replace the term "Customs duties" wherever mentioned in the Sultani Decrees, Laws and decisions in force.

- Article (3)      The above-mentioned Law on Customs Evaluation of Imported Goods, and Customs Law shall be cancelled, except for the provision in relation to drawback facilities applied to goods re-exported outside the GCC States, and practicing brokerage or customs clearance, which shall remain valid up to the date specified in paragraphs (1) and (2) of Article (1) of this Decree.

Also, whatever contravenes this Decree shall be cancelled.

- Article (4)      This Decree shall be published in the Official Gazette, and enter into force as from the date fixed by the Resolution of the GCC Supreme Council issued in December 2001.

Issued on:      2 Shaaban 1424 H  
28 September 2003

Qaboos Bin Said  
Sultana of Oman

Attached Schedule  
The Sultani Decree on Application of the  
AGCC Unified Customs Law

- Article (1): For the purpose of the above-mentioned Unified Customs Law, the following words and expressions shall have the meanings assigned to them:
1. The Law: The GCC Unified Customs Law
  2. Customs: The amounts collected on goods according to the aforementioned Unified Customs Law.
  3. Competent Authority: Royal Oman Police
- Article (2): The competent authority and other authorities responsible for the implementation of the aforementioned Unified Customs Law shall observe the resolution of the GCC Supreme Council issued in December 2002 providing for the application of the GCC Unified Customs Law as from 1 January 2003.
- Article (3): Imposition of customs tax shall be subject to the resolutions issued from the GCC and international agreements.
1. Amendments, increasing or imposing an increase in customs tariff shall be by decision of the Council of Ministers after approval of the Financial Affairs and Energy Resources Council.
  2. Cuts in or elimination of customs tariff shall be by decision of the Minister supervising the Ministry of Finance after approval of Financial Affairs and Energy Resources Council.
- Article (4): The exemption provided for in Article 102 of the Unified Customs Law mentioned above shall be by decision issued from the Minister Supervising the Ministry of Finance.
- Article (5): Without prejudice to the provision of Article 6 of this Schedule, the Inspector-General of Police and Customs shall assume the jurisdictions determined for the Minister pursuant to the above-mentioned United Customs Law.
- Article (6): The Minister supervising the Ministry of Finance shall assume the following jurisdictions:
1. To determine the terms and conditions regulating customs tax in terms of its imposition, elimination, amendment, suspension, redemption or exemption therefrom in accordance with the provisions of the United Customs Law, mentioned above, especially Articles 66, 67, 68, 73, 75, 102 and 103(a), and whatever related to customs tariff, without prejudice to Article 3 of this Schedule.
  2. To determine the rules and regulations in connection with free zone and duty free markets according to Article 77 of the said United Customs Law, in coordination with the Directorate General of Customs.

3. To issue the decisions granting the customs exemption established for certain enterprises, authorities, associations or bodies according to special Laws, provided that exemption is granted based on the recommendation of the competent Minister and in accordance with the provisions of such laws, without prejudicing the provisions of the said Unified Customs Law.
  4. To impose, amend or eliminate the fees charged for the service performed by the Directorate-General of Customs in accordance with the provisions of Article 107 of the above-mentioned Unified Customs Law, pursuant to recommendation of the Director-General of Police and Customs.
- Article (7): Without prejudice to the provision of the previous article, the Inspector-General of Police and Customs shall assume the jurisdictions provided for in Articles 2 (9 & 38), 6, 7, 48, 60, 61(1), 71, 83, 84, 105, 113(1 to 5, 8, 10 & 11), 114 (last paragraph), 118, 120, 121, 125, 149, 151, 170, 172, 177 (A&B) of the Unified Customs Law.
- Article (8): Without prejudicing the provision of Article 6 of this Schedule, the Inspector-General of Police and Customs or the Director-General of Customs, pursuant to a written authorization from the Inspector-General, shall assume the jurisdictions provided for in Articles 32(B), 44(A), 52, 53(A), 61(2), 63(B), 64, 65, 72, 74, 79, 96, 110(1), 148(A), 167, 168(3) of the said Unified Customs Law.
- Article (9): Setting up free zones and duty free markets in accordance with the Unified Customs Law, shall be subject to decision from the Inspector-General of Police and Customs after approval of the Ministry of Finance.
- Article (10): The Inspector-General of Police and Customs shall assume the following jurisdictions:
1. To issue decisions stipulated in Article 147(A) of the said Unified Customs Law in the event of default in payment of customs tax and other fixed customs charges and fines.
  2. To issue orders in connection with seizure according to the provisions of Articles 135(B) and 165 of the said Unified Customs Law.
  3. To submit the applications provided for in Article 150 of the said Unified Customs Law.
-