

Special Facilities for Import of Goods Produced In Free Trade–Industrial Zones, in to the Mainland

One - Partial importation of goods, produced in the Free Trade-Industrial Zones and the Zones subject to paragraph "D" of the note 25 of the Law of the Second Economic, Social and Cultural Development Plan of I.R. Iran, into the country is allowed. The amount of the goods permitted into the mainland shall be a ratio of total added value plus materials and domestically produced parts used in the products, to the total cost price of the produced goods regardless of any manner of restriction. In addition to that, it shall neither obligate order registration and letter of credit opening, not is subject to conditional principles of impermissible and conditioned permissible.

Two - The above ratio, mentioned in paragraph (1) of the present decree shall be fixed by a commission consisting of the representatives of the ministry relevant to production of the goods envisaged for, the Ministry of Commerce, Central Bank of Iran, Iran's Customs, Secretariat of the High Council of Free Trade and Industrial Zones and the pertinent Free Zone, which shall be convened in the Secretariat of the High Council of Free Trade and Industrial Zones (see foot note and formula thereof).

Three – In order to secure the customs registration of imports to and exports from the Zones, the Free Zones Authorities shall notify the Customs of the latter's required data on the basis of the table drawn up for this purpose by Iran Customs Administration.

Foot note:

The ratio subject to the above paragraph one shall be specified by the commission aforementioned in paragraph two as follows:

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| Percentage of Permissible amount of goods = ((CIF Price of goods) <i>minus</i> (Price of imported materials and parts from abroad to the Zone)) <i>divided by</i> (Price of good) |
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The price of the goods to be produced shall consist of the CIF price of imported goods plus the imported parts and materials.