

### **Briefing on Custom Law**

This law no. 23 of 1984 regulates the manner and obligations of Iraqi and alien importers of equipment, tools and material relevant to domestic consumption or that constitutes the very essence of any project, levy exemptions granted by laws in addition to business – governing agreements in as much as it concerns contractor companies operating in Iraq. Imports are categorized as hereunder;

- a-** Materials that constitute the very essence of project are levy exempted items due to being imported under employer's name.
- b-** Machinery and equipment which are imported for contract execution purposes are imported on a temporary admission basis.
- c-** Other materials and consumer items are imported as per applicable laws and agreements.