



DEPARTMENT OF THE ARMY  
PROJECT AND CONTRACTING OFFICE – IRAQ  
APO AE 09316

11 Nov 2005

MEMORANDUM FOR THE RECORD

Subject: Procedures for Completing and Submitting a Customs Levy Exemption Form

1. CPA Order 54 introduced a 5% levy on all commercial importations into Iraq except food, books, medicines, medical equipment, clothes, and oil. **Reconstruction Projects under PCO** is among categories of organizations able to seek exemption from the Levy for material imported into Iraq.
2. The Ministry of the Interior (MOI) implemented the levy effective 15 April 2004, and designed a Levy Exemption Form that must accompany each shipment entering Iraq. A copy of the Ministry of Interior (MOI) Reconstruction Exemption Form is available on the Project and Contracting Office's website at [www.rebuilding-iraq.net](http://www.rebuilding-iraq.net) . The exemption form and accompanying documentation should be submitted by email at [pcocustoms@pco-iraq.net](mailto:pcocustoms@pco-iraq.net).
3. Levy exemption procedures include:
  - a. contractor submits paperwork to [pcocustoms@pco-iraq.net](mailto:pcocustoms@pco-iraq.net) .
  - b. PCO-customs Levy Exemption section verification and processing.
  - c. Iraqi Customs consideration and approval process.
  - d. PCO-customs Levy Exemption section transmission of the approved waiver back to the contractor.
4. When the completed form and a copy of the award page of the prime contract has been received by the LMCC coordinator, the documentation will be verified. Subcontractors submitting exemption requests must do so in coordination with their prime, using the prime contract information.
5. After verifying the shipment as an authorized reconstruction shipment the Levy Exemption Form along with the supporting documentation will be forwarded to the Iraqi Customs Liaison Officer (LNO). The Customs LNO will stamp, sign and date approved shipments. The stamped form will be returned to the submitting email address. The approved form must be present when the shipment enters Iraq at the point of entry identified on the exemption form.
6. Five data points of information, to facilitate tracking your cargo, should be on or attached to the exemption form. They include the following information found within the prime contract:

1. Contract Number
2. Contract Description

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3. Schedule of Supplies & Services
4. Task Order/Purchase Order Number
5. Total shipment value/Contract Value

7. If you have any problems with completing this form please contact the PCOLMCC Levy Waiver Section at [pcocustoms@pco-iraq.net](mailto:pcocustoms@pco-iraq.net) additional means of contact are listed on the website.

8. Please be advised that our system is constantly being improved and developed to increase efficiency and the procedures discussed along with the form are subject to change.

JOHN HOLLY  
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Project and Contracting Office