

**Decree of the Council of Ministers on  
Permanent Permissibility of the  
Goods Produced in the Free Zones into the  
Mainland**

In its session held on 23-6-1373, (14-9-1994) the Council of Ministers, upon proposal made by the Ministry of Commerce and the Secretariat of the High Council of Free Zones and involving the provisions of Article (23) of the Law on Export-Import Regulations as ratified in 1373, approved the following text as a note is added to Article (8) of the By-Law of the Law on Export-Import Regulations

Note

The importation of the goods produced in the Free Trade-Industrial Zones shall not be subject to unauthorized condition in the following cases

(1) in cases where the condition of the importation of the products of the industry was authorized at the time of establishment of industry in a Free Zone; (2) in other cases where the aggregate value added and the raw materials used in producing the goods exceeds sixty (60) percent, upon confirmation by the committee subject of Article (1) of the By-Law.

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**Decree On Specific Facilities Determined for Entry Of Goods, Produced In Special  
Economic Zones, To Other Parts of The Mainland**

- 1- Importation of some percentage of goods, produced in the Especial Economic Zones and the Zones subject to the paragraph “D” of the note 25 of the Law on Second Economic, Social and Cultural Development Plan of I.R. of 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, nor it is subject to conditional principles of “NOT ALLOWED AND CONDITIONALLY ALLOWED”.
- 2- The above ratio, mentioned in paragraph 1 of 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 I.R. 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.

Note

Procedure for calculating the percentage of permissible amount of goods, mentioned in paragraph (1) of present decree shall be as follows:

$$\text{Percentage of permissible amount of goods} = \frac{\text{Price of goods} - \text{CIF price of imported material and parts}}{\text{price of goods}}$$

The price of the goods to be produced shall consist of the CIF price of imported goods plus the imported parts and materials.

Note

In all cases, the decision of the commission subject to this paragraph shall be taken on the basis of the majority of votes.

3. The Iranian Customs shall fix the annual permissible quota of the production amount of each manufacturing unit upon the discretion of the commission subject to paragraph (2) of present decree.

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