

**Added by Federal Law No. (2) of 1998 Amending Certain Provisions of
Federal Law No. (11) of 1981 Imposing a Federal Customs Duty on Imports
of Tobacco and its Derivatives**

The mentioned increase shall be implemented as of the enforcement date of this Law, while taking into consideration its increase by 10% on a yearly basis to reach 100% on 1/7/2000 in accordance with the following schedule:

Execution Date	Rate of Imposed Tax
1/7/1998 AD	80%
1/7/1999 AD	90%
1/7/2000 AD	100%

The minimum tax collected shall be in accordance with the following schedule:

Description	From 1/7/1997	From 1/7/1998	From 1/7/1999	From 1/7/2000
Per kilogram (Stand) of raw tobacco or not manufactured and its derivatives	14 Dirhams	16 Dirhams	18 Dirhams	20 Dirhams
Per kilogram (wrapped) of Cigars	140 Dirhams	160 Dirhams	180 Dirhams	200 Dirhams
Per Thousand Cigars	56 Dirhams	64 Dirhams	72 Dirhams	80 Dirhams
Per kilogram (net) of chopped, pressed, or manufactured tobacco or other types of tobacco	42 Dirhams	48 Dirhams	54 Dirhams	60 Dirhams

Without prejudice to the provisions of the second paragraph of Article (1), the goods stipulated in Article (1) shall be temporarily exempted from tax if its import was for the purpose of re-exporting thereof outside the State in their original condition.

It is conditional for such exemption that the importer pays to the competent authority a cash deposit or provides a bank guarantee of the amount of the applicable tax and to re-export the goods within six months from the date of such import. In the event of failure to re-export such goods within six months, the tax shall become immediately payable.