

**Rate list**  
**for the collection of service fees incurred for customs clearance, customs control etc.**

**Applicability**

Article 1

This rate list applies to charges for services the Directorate of Customs provides and which are to be paid for according to Customs Act no. 88/2005, with amendments.

**Chargeable operations of the Directorate of Customs and the determination of fees**

Article 2

In this article you can find an overview of chargeable operations of the Directorate of Customs and the determination of fees charged for it.

The cost items are wage costs, transport costs and other costs, cf. art. 3.-5. The wage costs are based on the number of work hours, according to the rules in art. 3 except for in the customs clearance of vessels engaged in international journeys, cf. points 1. and 2. of this article.

Transport costs are only incurred in cases specifically mentioned in this article.

***2.1. The customs clearance of ships and airplanes outside of general opening hours for customs clearance***

Costs of arrival and departure clearance of ships and airplanes engaged in international journeys should be paid when outside of general opening hours for customs clearance.

The general opening hours for customs clearance are 7 am to 6 pm every weekday.

Customs clearance fees for the abovementioned services are as listed below:

- A. General fees for customs clearance
  - 1. Passenger aircraft 28,969 ISK
  - 2. Freight, cargo and private planes 8,277 ISK
  - 3. Ships, arrival clearance 24,831 ISK
  - 4. Ships, departure clearance 12,415 ISK
- Special fees for customs clearance (national holidays)
  - 1. Passenger aircraft 38,356 ISK
  - 2. Freight, cargo and private planes 10,959 ISK
  - 3. Ships, arrival clearance 32,877 ISK
  - 4. Ships, departure clearance 16,438 ISK

If only one customs officer clears a ship for arrival, half of the fee above is charged.

## 2.2. The customs clearance of ships and airplanes outside of customs ports

Other costs that should be paid are the costs of arrival and departure clearance of ships and planes in international journeys that the Directorate of Customs authorizes to have first or last stop in Iceland outside of customs ports.

Customs ports are Reykjavík, Grundartangi, Akranes, Grundarfjörður, Ísafjörður, Skagaströnd, Sauðárkrókur, Siglufjörður, Akureyri, Húsavík, Vopnafjörður, Seyðisfjörður, Neskaupsstaður, Eskifjörður, Reyðarfjörður, Egilsstaðir, Höfn í Hornafirði, Vestmannaeyjar, Þorlákshöfn, Keflavík, Keflavíkurflugvöllur, Hafnarfjörður og Kópavogur.

Customs clearance fees for the abovementioned services are as listed below:

- |  |            |
|--|------------|
| A. Fees for customs clearance during the general opening hours |            |
| 1. Passenger aircraft  | 17,156 ISK |
| 2. Freight, cargo and private planes                           | 4,902 ISK  |
| 3. Ships, arrival clearance                                    | 14,705 ISK |
| 4. Ships, departure clearance                                  | 7,352 ISK  |
| B. Fees for customs clearance outside of general opening hours |            |
| 1. Passenger aircraft  | 28,969 ISK |
| 2. Freight, cargo and private planes                           | 8,277 ISK  |
| 3. Ships, arrival clearance                                    | 24,831 ISK |
| 4. Ships, departure clearance                                  | 12,415 ISK |
| C. Fees for customs clearance on national holidays             |            |
| 1. Passenger aircraft  | 38,356 ISK |
| 2. Freight, cargo and private planes                           | 10,959 ISK |
| 3. Ships, arrival clearance                                    | 32,877 ISK |
| 4. Ships, departure clearance                                  | 16,438 ISK |

If only one customs officer clears a ship for arrival, half of the fee above is charged.

In addition to the fee for the customs clearance the transport costs should also be paid for when the customs clearance takes place outside of the customs ports.

## 2.3. Provisional customs clearance

The costs of customs control when provisional customs clearance is granted should be paid, including transport costs.

The provisional customs clearance may be allowed in cases when complete customs clearance cannot be completed because of the lack of necessary customs documentation, if the decision of the customs value must be postponed etc.

## 2.4. Emergency permit

The costs of customs control when an emergency permit is issued should be paid, including transport costs.

The delivery of uncleared goods may be authorized if an emergency permit is issued, there is urgent need for them and certain criteria is met, cf. art. 37 of the Customs Act.

## 2.5. Estimation of goods because of damage, lack or deterioration

The cost of estimating goods that have been damaged because of lack or deterioration should be

paid, including transport costs.

## **2.6. Disposal of goods**

The cost of the disposal of goods requested by the owner or the custodian should be paid, including transport costs. In the case of a disposal because of the agency of a third party art. 5 applies.

When goods are disposed of due to the request of more than one party, they should pay a given ratio of the amount of goods.

## **2.7. Transport domestically of goods not cleared**

Costs, including transport costs, should be paid for customs control estimated necessary by the Directorate of Customs for the transport domestically of goods not cleared, as well as in cases when the escort of the customs control is requested or its presence of the loading or unloading of goods, the installment of goods in a warehouse, opening of containers etc.

## **2.8. Temporary import and processing of agricultural products, cf. 3<sup>rd</sup> point of art. 7 of the Customs Act**

Costs, including transport costs, of customs control during temporary import and processing of agricultural products, cf. 3<sup>rd</sup> point of art. 7 of the Customs Act, should be paid. In case of the costs of contracted professional service, art. 5 applies.

## **2.9. Customs line; electronic information and data exchange service**

For access to the customs line, the following fees have to be paid:

- a. The subscription fee is 2,200 ISK per month. This includes 100 lookups and the maintenance of a password.
- b. The fee for each lookup beyond the ones included in the subscription is 17 ISK.
- c. The fee for each processing list is 250 ISK. It is possible to pay for access to the processing lists only.

The settlement period is two months, January and February, March and April, May and June etc.

This service includes data exchange information, from the Directorate of Customs' computer system, regarding certain businesses, consignments and their status in the clearance procedure, clearance for deferment of payment, payable import charges and any liabilities.

## **2.10. Seals; costs of cargo security seals<sup>1)</sup>**

The costs, including transport costs, are to be paid for sealing uncleared goods while they are being stored or transported, if the Directorate of Customs deems it necessary, as well as if the customs control is requested to break such seals.

Fee for each cargo security seal which authorized cargo security officers receive from the Director of Customs for the sealing of goods containers loaded for export, cf. Rules no. 929/2008 on Cargo Security is as follows:

- a. Bolt seal ISK 100.
- b. Wire seal ISK 130.

<sup>1)</sup> Changed January 1, 2019.

### **2.11. Warding on board cruise ships**

The cost, including transport cost, should be paid for warding on board cruise ships in cases when that is considered necessary by the Directorate of Customs due to the exemption from locking away stores and goods while in Icelandic customs territory, cf. art. 57 of the Customs Act.

### **2.12. Activities of warehouses for duty free supplies, duty free shops and their stores, free zones and transit warehouses**

The costs should be paid for customs control which the Directorate of Customs deems necessary because of the activities of warehouses for duty free supplies, duty free shops and their stores, free zones and transit warehouses including special investigations and enquiries, counts and warding by the customs control, as well as surveillance mentioned in this article and necessary customs control requested by the organization in question.

### **2.13. Courses at the Customs Academy**

The cost should be paid for the participation of others than customs officers in courses at the Customs Academy according to estimation at a given time of the cost of wages the teachers are paid, cost of housing, facilities, equipment and teaching material.

### **2.14. Records of unloaded goods**

If a captain of a vessel does not hand over to the Directorate of Customs a detailed inventory of goods that have been unloaded in the unloading port, the Directorate of Customs can have a count made at the expense of the carrier, cf. art. 62 of the Customs Act, since he would find that necessary for surveillance purposes.

### **2.15. Customs control in the case of uncleared goods stored outside of specific facilities for storing such goods, cf. art. 69 of the Customs Act**

The cost should be paid for customs control deemed necessary by the Directorate of Customs because of an authorization to store uncleared goods outside of specific facilities for storing such goods.

The Directorate of Customs can allow the storage of uncleared goods outside of specific facilities for such goods when special reasons recommend it and when necessary conditions are fulfilled.

### **2.16. Disposal of uncleared goods that will not be sold on forced sale or on free market for the payment of payable import charges, cf. paragraph no. 3 art. 128 of the Customs Acts.**

If the Directorate of Customs does not see grounds to sell goods on forced sale or on free market because of its condition, it is authorized to dispose of the goods at the importer's expense.

### **2.17. Cost of customs inspection, cf. art. 167 of the Customs Act**

If an importer or a custodian does not perform their obligation to assist with the inspection of uncleared goods, the person concerned shall pay any costs which the Customs Authorities may incur because of that.

### **Cost items**

#### Article 3

#### *Wage cost*

The estimation of wage cost because of chargeable services performed by Customs Officers is determined in this article, also see paragraph 3, art. 2.

Wage cost is determined by the primary wage level of the 13<sup>th</sup> pay grade of the Customs Officers' wage table from 1. November 2008, with added 13,04 % for holiday pay and 22,6% because of wage-related expenses, and is as stated below:

1. Hourly rate for day work: 2,450.81 ISK per hour.
2. Hourly rate for overtime (and minor holidays): 4,138.43 ISK per hour.
3. Hourly rate for major holidays: 5,479.45 ISK per hour.

Day work is from 08 until 16 all weekdays. Overtime is beyond day work time on weekdays and also on Saturdays and Sundays. Minor holidays are Holy Thursday, the Saturday before Easter Sunday, Easter Monday, the First Day of Summer, 1. May, Ascension Day, Whit Monday, First Monday in August and the Second Day of Christmas. Major Holidays are New Year's Day, Good Friday, Easter Sunday, Whit Sunday, 17. June, Christmas Eve after noon, Christmas Day and New Year's Eve after noon.

When wage cost is determined on the number of working hours, each started hour shall be counted as a whole hour.

The number of hours for calling out a Customs Officer is as stated: On weekdays from 18 until 24 the mobilizing of a Customs Officer is considered 3 hours, except for on Fridays when it is considered four hours. Every weekday between 24 until 07 the mobilizing of a Customs Officer is considered four hours. The mobilizing of a Customs Officer on Saturday, Sunday, minor and major holidays is also considered four hours. The cost of mobilization is, therefore, as stated below:

1. On weekdays, other than Fridays, from 18 until 24: 12,415 ISK
2. On Fridays from 18 until 24 and on weekdays from 24 to 07 and on Saturdays, Sundays, and minor holidays: 16,554 ISK.
3. On major holidays: 21,918 ISK.

#### Article 4

#### *Transport costs*

The cost of transport shall be determined according to the rules of the travel expense committee of the Ministry of Finance.

The cost of driving is 111 ISK per each driven kilometer.

The drive between the customs office and the site where the clearance or customs control takes place should be taken into account when determining transport costs. The Directorate of Customs is authorized to allow for special circumstances and lower the charged transport costs.

#### Article 5

##### *Other costs*

Costs incurred because of the agency of a third party which relate to the services of the Directorate of Customs, is to be collected in accordance with a presented invoice.

#### **Due Date**

#### Article 6

The maturity date of an invoice is the date of issue and the final due date is 15 days later. If the invoice has not been paid on the due date, late-payment interest is calculated from the maturity date.

#### **Long-term contracts**

#### Article 7

Those who require the services this rate list applies to, have the option of making a long-term contract with the Directorate of Customs on the payment of charges for the services. If they choose make such a contract, the amount charged for the services may be other than that which is stated here, and may e.g. be a fixed amount for the services granted in a certain time period.

#### **Entry into force**

#### Article 8

This rate list will be entered into force on the 1. Oktober 2011.

The rate list is based on contractual wages of Customs Officers and the determination of the travel expense committee of the Ministry of Finance, among other things. If there should be any changes of these terms, the rate list changes accordingly, without any special notice.

*The Directorate of Customs, 30. September 2011.*