- 10. Following arrangements will be made for the customs facilitation for timely clearance of equipments used for search and rescue work and the relief materials imported by various countries, international organizations and institutions with out paying customs duty and other taxes:
 - a) The article 2 of the United Nations model agreement on measures to expedite the import, export and transit of relief consignments and possessions of relief personnel in the event of disasters and emergencies singed by Government of Nepal on 31 May 2007 will be applied to emergency relief consignments and possessions of disaster relief personnel and exempted accordingly. Article 3.3 of this agreement will be applied to organization involved in United Nations relief operation and other government, non-government, semi government organization certified by United Nations Department of Humanitarian Affairs as per the annex of the agreement. The same provision will also be applied to their authorized transport agents.
 - b) A Joint Working Level Team is to be formed consisting of a representative from the Ministry of Finance and Ministry of Foreign Affairs at Joint Secretary level, the Chief of Immigration Office of Tribhuvan International Airport, and a representative form the Nepal Army in coordination of Joint Secretary of Ministry of Home Affairs, to accept and coordinate rescue and relief support from bilateral, governmental Institutions as well as other organizations. This team is authorized to provide pre-approval for the support considering its rationale and accepts support accordingly, and
 - c) The team will make necessary decision on rescue and relief goods imported without pre approval, or goods other than stated in pre-approval letter, as per sub para (b), considering its rationale.

In order to implement the of decision no. 10 of the Cabinet, the Central Natural Disasters Relief Committee Government of Nepal has been made following clarifications on 25th April 2015 on rescues and relief goods received from the development partners:

- a) Tribhuvan Airport Custom Office should clear all the rescue materials and equipments of the rescue team and foodstuffs received from the international development partners and Non Governmental Agencies through the international airport, recording all the levied taxes, duties and fee in an account of local offices of Nepal of concerned agencies.
- b) Customs offices, other than Tribhuvan International Airport, by forming a Reliefs Materials Recommendation Committee in a coordination of the Chief District Officer of the respective district, consisting Local Development Officer, heads of the Security offices and the chief of the respective custom office, and in accordance with the recommendations of the committee, should be cleared all the materials, imported for the purposes of rescue and relief, recording all the levied taxes, duties and fee. Chief Districts Officer should immediately send details of goods imported for this purpose to the Central Natural Disasters Relief Committee.
- c) If medicines, drinking water, foods and rescue equipments, received from an individual for rescue and relief purposes should be cleared by recording all the levied taxes, duties and fee, in the recommendation of above stated committee completing specified criteria, if such rescue and relief material are deposited in a central or district level warehouse established by the Government of Nepal or distributed by the international agencies residing in Nepal or certified non governmental agencies or foreign agency in a coordination with Central Natural Disasters Relief Committee or District Natural Disasters Relief Committee. Organizations and individuals of this kind should certified the declaration and places of distribution along with a registration Certificate of an organization, contact number, name and address of the authorized person of an organization at the time of declaration of goods in custom office.
- d) Custom office will make necessary adjustment in the records, if such goods are distributed as per the criteria set by the Government of Nepal that is certified by the Chief District Officer and reported to the

respective custom office within 30 days. If not certified and reported within specified period in a respective custom office, Chief Custom Officer will charge all the applicable duties, taxes, fees and penalties and can take other action as per the law.