

Iraq Tariff Schedule 2026: Oilfield, Machinery & Raw Materials

Cabinet Decision No. 957 Valuation Standards & Customs Assessment Matrix

DOC REF:
TND-IRQ-2026-TRF2

1. Itemized 8-Digit HS Code Tariff Breakdown (Chapters 84–90)

Official customs duty rates updated under ASYCUDA World Phase 3 for heavy industry, energy, and laboratory precision equipment:

HS Code (8-Digit)	Product Description / Category	Base Duty Rate	Reconstruction Levy	Special Approval Body
8413.50.10	Heavy-Duty Reciprocating Displacement Pumps for Oil Drilling	5%	5%	Ministry of Oil (MoO) Exemption Eligible
8419.89.20	Industrial Heat Exchangers & Distillation Columns (Chemicals)	10%	5%	Ministry of Industry & Minerals (MIM)
8471.49.00	Industrial Control Computers & Automated Process Controllers	15%	5%	CMC Communications Approval
8502.13.10	Diesel Generators > 375 kVA (Industrial / Power Grid Support)	5%	5%	Ministry of Electricity Permit Required
8544.60.10	High-Voltage Insulated Armored Power Cables (> 1000V)	15%	5%	IQS Quality Testing (COSQC)
9027.80.90	Laboratory Spectrometers, Chromatographs & Analytical Balances	5%	5%	COSQC Pre-Import Calibration Certificate
9032.89.00	Automatic Regulating/Controlling Valves & Pressure Regulators	10%	5%	Standard Commercial Clearance

2. Reconstruction Levy (5%) Formula & Mathematical Example

The **Reconstruction Levy** (رسوم إعادة الإعمار) is a mandatory 5% tax applied to commercial imports entering Iraq. It is calculated on the total assessable value (CIF + Customs Duty).

OFFICIAL FORMULA:

1. **Assessable Value (CIF)** = Commercial Invoice Value + Freight + Insurance
2. **Customs Duty Amount (\$)** = CIF Value × Base Duty Rate (%)
3. **Reconstruction Levy Amount (\$)** = (CIF Value + Customs Duty Amount) × 5%
4. **TOTAL DUTIES & LEVIES (\$)** = Customs Duty Amount + Reconstruction Levy Amount

💡 Step-by-Step Practical Worked Example:

Assuming a shipment of **Industrial Heat Exchangers (HS 8419.89.20)** originating from Germany arriving at Port Umm Qasr:

- Declared Commercial Invoice Value: **\$100,000 USD**
- Ocean Freight & Insurance (CIF Adjustment): **\$8,000 USD**
- **Total CIF Value: \$108,000 USD**
- Base Customs Duty (10% Rate): $\$108,000 \times 10\% = \$10,800 \text{ USD}$
- Reconstruction Levy (5% Rate): $(\$108,000 + \$10,800) \times 5\% = \$5,940 \text{ USD}$
- **TOTAL PAYABLE CUSTOMS TAXES: \$16,740 USD** (Effective Tax Rate: ~15.5% of total CIF)

3. Restricted & Conditional Goods Directory (Mandatory Approvals)

Shipments containing the following industrial and technical product categories must obtain pre-import clearance prior to vessel arrival:

Oil & Gas Field Equipment

Drilling rigs, blowout preventers, downhole tools, and high-pressure valves.

Hazardous & Lab Chemicals

Dual-use laboratory reagents, solvents, compressed gases, and industrial acids.

Mandatory: Ministry of Oil (MoO) Pre-Import Permit

Mandatory: National Monitoring Authority (INMA) Permit



Telecom & RF Devices

Industrial routers, satellite terminals, telemetry systems, and wireless transceivers.

Mandatory: Communications & Media Commission (CMC)



Heavy Machinery & Vehicles

Cranes, excavators, heavy trucks, and industrial manufacturing lines.

Mandatory: COSQC Standards & Ministry of Industry