



## CUSTOMS DUTIES

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**CUSTOMS DUTIES** (*bāj-e rāh, rāh-dārī*), a tax levied on the movement of trade.

*Pre-Islamic Persia.* There are no data available on customs duties in the Achaemenid empire. Although subjects of the empire engaged in foreign trade (see [commerce ii](#)), there is no information on how it was taxed. Under the Parthians foreign trade routes were controlled, and customs houses were located in the frontier cities through which they passed (see [commerce iii](#)). On the Roman side, for example, customs duties were collected at Callinicum and on the Persian side at Nisibis in northern Mesopotamia and [Artaxata](#) in Armenia (Garsoïan, p. 571). The situation did not change fundamentally under the Sasanians, who were concerned to prevent smuggling and exercised strict control over their borders and thus over customs duties. The latter, possibly identified by the generic term *bāz* “tax,” had to be paid at the border and upon entering cities, either as a fixed duty per animal load or at a certain rate on the value, depending on the merchandise. The clay bullae with seal impressions that were used to seal bags containing trade goods and coins may also have been used to verify payment of customs duties (Bosworth, p. 603; Lukonin, pp. 741-44).

*Islamic Persia before the Mongol invasion.* Customs duties were levied at city gates, on roads and bridges, at river fords (*ma‘āšer*), and in ports. In theory such levies were applicable only at the borders of Dār al-Eslām (see [dār al-ḥarb](#)), but in fact, from the beginning of the Omayyad period (41-132/661-750), duties were imposed autonomously by the government of each major region, including those in the Persian cultural area. The technical terms used in the



various sources often do not distinguish among customs duties, which were, strictly speaking, border duties; internal tolls; and tolls paid at city gates (see ‘awāreż). In addition to *bāz*, or *bāj*, the terms for customs during the early Muslim period included *maks* (pl. *mokūs*) and *zarība* (pl. *zarā’eb*), both generally denoting a noncanonical tax, that is, a tax not sanctioned by religious law (Forand; K̄vārazmī, p. 59). When possible, distinctions among these three categories of imposts will be noted here. There are references in the 10th-century *Ḥodūd al-‘ālam* to a *bāzgāh* (tollhouse), a borough on the banks of the Aras river, where tolls were levied (ed. Minorsky, pp. 144, 398), as well as to a town in Transoxania where *bāz* was collected (p. 120). The 11th-century traveler Nāṣer-e-Kosrow also mentioned the collection of *bāj* and the existence of the *bājgāh*, including one at the port of Mahrūbān in Fārs (p. 136); his use of the term even for tollhouses outside Persia is an indication that it had a very precise meaning (pp. 13, 17, 87). In the early dictionaries *bāz* was defined as money (*zar*) taken from merchants and other travelers on the roads to pay for maintenance of security; it was thus also called *bāj-e masālek* “road tolls” (Qā’emmaqāmī, pp. 28-29; Horst, p. 78). Duties charged at city gates were also known as *ṭayyārāt*; according to Joveynī (cf. Lambton, *Landlord and Peasant*, pp. 73 n. 6, 441), in Shiraz, together with other duties collected from the *bāzār*, they yielded 1,600 dinars (cf. Waṣṣāf, p. 162). Port duties in the Persian Gulf area were generally treated as a separate category, *marāsem-e kāṣṣa-ye behār* (special maritime duties; Horst, p. 80); according to *Ḥodūd al-‘ālam* (p. 162), the well-being and the wealth of the king of the Khazars were principally dependent upon the maritime customs from the *Caspian* (*bāz-e daryā*).

The tax rates varied according to area, period, type of merchandise, and pack animal. For example, under the Samanids in Turkestan in the early 10th century a duty (*zarība*) of 2 dirhams per camel load, as opposed to 1 dirham for goods carried by a mounted man, was collected at the Amu Darya crossing. At the destination an additional sum of 0.5-1.0 dirham was collected (Moqaddasī, p. 340). In Yahūdīya (Isfahan) the fee was 30 dirhams per camel load, and a similar amount was levied at Kermān (Moqaddasī, p. 400). Although customs duties were contrary to religious law, tollhouses (*marāṣed*) were found throughout the Islamic empire in the Omayyad and ‘Abbasid (132-656/749-1258) periods. To get around the religious interdiction, these levies were classified by the state as canonical *zakāt* or *’oṣr* taxes. To maintain the fiction, a merchant paid his customs duties once a year, in exchange for which he received a license (*jawāz*) that allowed toll-free passage of his goods



(Mez, pp. 111-12; cf. Moqaddasī, p. 429, who reported that a *jawāz* was necessary for anyone wishing to leave Shiraz).

The revenues from these duties were considerable. Muslims paid 2.5 percent, *demīs* (q.v.) 5 percent, and foreigners 10 percent. Despite the importance of these revenues, rulers were sometimes impelled by religious scruples to abolish customs duties temporarily, though they were usually reimposed within a short time. In 479/1086-87, for example, the Saljuq sultan Malekšāh (465-85/1072-92) abolished the levying of *mokūs* on traders in Iraq and Khorasan, as-well as all tolls and escort fees (*kaḡarāt*) levied on travelers throughout his empire. In 501/1108 in Baghdad Moḡammad b. Malekšāh abolished the *mokūs*, *zarā'eb*, and transit dues collected in his domain, but on his departure for Isfahan the *mokūs* were resumed, only to be abolished again when he returned to Baghdad (Ebn al-Jawzī, *Montaẓam* IX, p. 39; Lambton, *Camb. Hist. Iran*, p. 250).

The collectors of the customs and transit duties not only had a fiscal responsibility, but they were also in charge of security. They had to provide safe passage for commerce on the roads, for which they received users' fees. They were also expected to provide intelligence to the central authorities and to exert control over the movement of trade and people. In 10th-century Central Asia, for example, all silver had to be brought to Bukhara (Barthold, *Turkestan*<sup>3</sup>, p. 239). Border guards checked departing travelers and their goods for sensitive information that was not allowed to leave the country (Mez, p. 112). In about 391/1000 the toll gatherers, who also served as road guards, were called *rāhdārs*, *bājdārs*, *bājkvāh*, *marāšed*, and *rašadbān* (Keykāvūs b. Eskandar, p. 170).

*Under the Mongols, Il-khanids, and Timurids.* After the Mongol invasion customs and related duties were officially imposed under the general heading *tamḡā* (tax), replacing the *zakāt*, which had been levied at 2.5 percent. According to Rašīd-al-Dīn, the *tamḡā* amounted to 10 percent (Petrushevsky, pp. 506-07, 532) and was levied not only on the roads but also in the ports. When Hūlāḡū (Hūlegū; 654-63/1256-65) crossed the Oxus he relinquished the collection of *bāj* levied on ships and other travelers (Jovaynī, ed. Qazvīnī, III, pp. 99-100; Rašīd-al-Dīn, *Jāme' al-tawārīk*, Baku, p. 26). Ġāzān Khan (694-703/1295-1304), as part of his reforms, reduced the *tamḡā* by 50 percent in some towns and completely abolished it in others (Petrushevsky, p. 494). The (*bāj-e*) *tamḡā*, or simply *bāj*, continued to be exacted by the Il-khanids and Timurids at varying rates. In about 709/1309 in Tabrīz (under Ūljāytū [Ūljeitū],



703-17/1304-17) the *tamḡā* amounted to 5.5 percent, but for foreign merchants it was only 3.5 percent (Hinz, 1950, p. 191). The *tamḡā* or *rasm al-solṭān* was levied at the same rate in Herat in about 844/1440 (Hinz, 1950, p. 191). It was paid either by the seller of merchandise (e.g., in Tabrīz in 736/1335) or one-third by the buyer and two-thirds by the seller (in the second half of the 14th century). In 766/1364 there were two *tamḡā* offices in Tabrīz, one for silk, satin, and spices from China and the other for goods from Europe, Egypt, and within the empire. The rate for transit tolls (*bāj*) was generally 23 percent (Hinz, 1950, pp. 191-93, 196). To accommodate religious scruples, the customs duties were often referred to as *zakāt*. In Kermān the *tamḡā* was collected at the city gate during the Timurid period (Aubin, p. 23), but those having passes were exempt (ʿAbd-Allāh Morvārīd, pp. 103-04, 181; Hinz, 1950, pp. 191-93). After major disasters rulers sometimes suspended the collection of the *tamḡā* (Aubin, pp. 50-51).

Under the early Il-khanids the roads were quite dangerous, and the system of road guards, which was already in existence under Arḡūn Khan (683-90/1284--91), was therefore strengthened by Ġāzān Khan. He stationed guards, called *rāhdār* and *toḡtāvōl/totqāvōl* (Doerfer, *Elemente* I, pp. 251-53), at dangerous points along the roads. They received fixed payments from the government, in addition to a small fee of a half-*āqča* per four horses, four donkeys, or two camels from the *bāj* on merchants and other travelers. The *bāj* was not levied on unladen animals or animals carrying foodstuffs. As a result of these measures, security on the roads remained high under Ġāzān Khan and his successors (Rašīd-al-Dīn, *Tārīk-eḡāzānī*, pp. 279-80; idem, *Jāmeʿ al-tawārīk*, Baku, p. 489). Under the Jalayerids (736-835/1336-1432) the chief of the *rāhdārs* and *totḡāvōl* was appointed by the sultan, and the country was divided into zones, in each of which a unit of *rāhdārs* was stationed. These guards accompanied caravans over the parts of the road for which they were responsible, collecting from the travelers *bāj*, which they then handed over to the *dīvān*. For this reason they were also known as *bājdār*. To ensure that excessive dues were not collected, the official rate was written on a plaque that hung in each *rāhdār* station, which was a continuation of previous practice. The Jalayerid sultans also appointed a so-called *kārvān-sālār* for each caravan; it was his task to defend the caravan against robbers. He was paid from a fixed impost on members of the caravan (Naḵjavānī, II, pp. 170-71, 173-74). In the Timurid period the toll gatherers and road guards were known as *mostaḥfeẓān-e šawāreʿ*, *mostaḥfeẓān-e masālek wa marāḥel*, and *mostaḵberān-e aqṭār o amšār* “intelligence agents” (ʿAbd-Allāh Morvārīd, pp.



101-03) and also as *rāhdār*, *bājkvāh*, and *zakātsetān* (Asfezārī, p. 519). The same terminology persisted in *Āq Qoyunlū* domains, and, in addition, customs collectors in ports were known as *kaštībānān* (Modarresī Ṭabāṭabāī, pp. 89--90).

*Under the Safavids.* In the Safavid period customs duties were still known as *tamgā* or *bāj*, but the more common terms were *korūj* and *’ošr* (Eskandar Beg, II, p. 673; *Taḏkerat al-molūk*, ed. Minorsky, p. 109; Du Mans, p. 186; Chick, I, p. 205). The customs master (*šāh-bandar*) in the Persian Gulf ports was called *zābeṭ-e ’ošūr wa korūj* (collector of the customs duties) as late as the 1750s (Mīrzā Moḥammad-Kalīl Maṛ’asī, p. 42). The customs duties were the most important indirect tax in the period, and, according to Jean Chardin (V, p. 413), they amounted to about 60,000 tomans a year. If his estimate of annual state revenues of 700,000 tomans (cf. *Taḏkerat al-molūk*, ed. Minorsky, pp. 179-82) is correct, the customs duties would have amounted to almost 10 percent of official revenues. Engelbert Kaempfer reported that customs revenues at the Caspian ports and at the ports of Rīg and Kong on the Persian Gulf were insignificant (p. 92). In the 17th century the annual customs duties of Bandar-e ‘Abbās varied between 8,000 and 16,000 tomans (R. Ferrier, pp. 488-89). The English *East India Company* was supposed to receive 50 percent of these revenues as a reward for its assistance in the reconquest of Hormoz in 1032/1622, but it actually never received anywhere near that amount. Every year the English had to beg for their share, which usually amounted to a few hundred tomans (J. P. Ferrier, p. 136). Both the East India Company and the Dutch Vereenigte Oostindische Compagnie (V.O.C.) were exempt from payment of tolls. The Portuguese in Bandar-e Kong were also supposed to receive 50 percent of the revenues, but, like the East India Company, they received less, only 1,100 tomans a year, when they were paid at all (Chardin, IX, pp. 136-37).

Only in the Persian Gulf were customs duties levied ad valorem or at a rate usually said to be 10 percent (Chardin, IX, pp. 136-37), but the rates varied on an average of 7 to 14 percent, according to type of merchandise (see, e.g., V.O.C. 1274, fol. 741; Lockyer, pp. 219-20; Tavernier, p. 334). A letter from Shah Solṭān-Ḥosayn (1105-35/1694-1722) set the customs duties at only 5 percent, but that figure may have applied only to Persian trade with the Ottoman empire (Navāī, pp. 163, 173). Those merchants who were not exempt from the tolls often tried to have their goods shipped by European companies for fees of about 2 percent (Lockyer, pp. 219-20) or 0.5 percent (Fryer, II, p. 164). Because merchants had a choice of many ports at which to sell their goods, the *šāh-*



*bandars* even had representatives in Indian ports who sought to attract merchants to Persia by offering competing rates (Chardin, V, p. 413). In 1085/1674 the collection of the customs revenues of all ports on the Persian Gulf was farmed out to one person (Qā'emmaqāmī, p. 93; Chardin, V, p. 404). In other areas duties seem to have been levied by the load, every eleventh load being free (Chardin, V, p. 400). It was only toward the end of the 18th century that the term *gomrok* came to denote “customs” in Persia (Francklin, p. 148).

In general travel in Persia was safe in this period. The road guards were still called *rāhdārs* (also *tamgāčī* until the end of the 16th century; Eskandar Beg, I, p. 123), though on roads to the ports they were also known as *kaštībān* (Hinz, 1952, pp. 219-20); road fees were most often designated as *rāh-dārī*. Probably beginning in the reign of Shah Solaymān (1077-1105/1666-94), the *rāhdār* system was farmed out to individuals (*rāhdār-bāšī*), who took responsibility for the security of particular stretches of road in return for the right to the *rāh-dārī*. This system persisted under the Afsharids and Zands (Emerson and Floor).

In 970/1563 Shah Ṭahmāsb I (930-84/1524-76) abolished the collection of road taxes (*tamgā-ye šawāre'*) for religious reasons; an exception was made for Qandahār (Eskandar Beg, I, p. 123; cf. Röhrborn, p. 58 n. 356). Despite claims that no road taxes were collected during his reign, non-Muslims continued to pay them, and after his death they were reinstated generally (Hinz, 1950, p. 192 n. 3). After a short period of relative instability under Sultan Moḥammad Ḳodābanda (985-96/1578-88) security was reestablished on the roads under Shah 'Abbās I (996-1038/1588-1629). After the 1660s, however, the security system on the roads gradually began to break down, and during the Afghan occupation of Persia (1135-45/1722-32) the situation was chaotic.

*Under the Qajars.* The customs administration was reorganized during the Qajar period. Before 1244/1828 the rates for both Persian and foreign merchants ranged between 5 and 10 percent at the border, depending on the quality of the merchandise, and between 1 and 2.5 percent upon entry into cities in the interior (Floor, 1976, pp. 283-84). Depending on the destination, goods could thus be taxed as much as 15 percent or more. In the Treaty of Torkamāñčāy (1243/1828) an ad valorem duty of 5 percent was fixed on all Russian imports and export, a major change in the Persian tariff system. The same rate was applied to trading partners with “most favored nation” (*dowal-e kāmelat al-wadād*) status. In practice all European merchants thenceforth were treated differently from Persian merchants (Entner, pp. 6-16). Duty on



Turkish goods was, however, only 4 percent.

Beside the border duties, for payment of which a *jawāz* was granted, Persian merchants also had to pay customs duties when entering cities in the interior. There were also a number of other, mainly local duties related to the movement of trade, for example, *‘asqala*, *sar rīgī*, *mejdānī*, *qapāndārī*, *salāmatī*, *hawā’ī*, *kotvalī*, *sar sang*, and *ḵānbānī* (for explanations of these terms, see Floor, 1976). European merchants protested against such illegal levies, for they were supposedly subject only to the border duties, but the customs farmers in the individual regions maintained their right to collect dues. Nevertheless, political pressure ensured European merchants of an edge over the customs farmers (see [concessions](#)). As a result, Persian merchants developed the habit of importing their goods in the names of European merchants; the latter took similar advantage of situations in which Persian merchants were subject to lower export duties, sometimes as low as 2.5 percent. Furthermore, because tax farmers offered competing rates in order to attract commercial traffic to their customs areas, leading Persian merchants made deals with them for lower rates on an annual basis. The entire system thus favored those with wealth and influence; the small merchant had to pay full rates. One result was a great deal of smuggling at all borders (Floor, 1976, pp. 285-93).

Attempts by Qajar reformers, supported by European merchants, to introduce a single uniform customs rate for all traders, domestic or foreign, were opposed by the wealthier merchants, who profited from the existing system. Another drawback was the absence in Persia of the right of *entrepôt*. If a merchant, having imported goods to Būšehr, for example, found no market for them, he would reexport them to Bašra without having to pay import or export duties beyond a small fee (Floor, 1987). In 1292/1882 Persia was divided into two customs areas, under the control of two customs farmers (Nežām-al-Saltāna, I, pp. 266-67). In 1316 Š./1898 Belgian customs officials were retained to raise the revenue guarantee necessary to obtain a Russian loan (see [belgian-iranian relations](#)). At first they were in charge only of the customs of Azarbaijan and Kermānšāh, but in 1317/1899 they were put in charge of the entire Persian customs administration. As a result, the farming of customs was abolished (Destrée, pp. 44, 51, 62). Indirect taxes in general, and customs duties in particular, had gradually become the most important source of revenue for the central government. In the 1880s indirect taxes represented about 40 percent of total revenues for the central government. Their importance was



further enhanced by the fact that customs duties were paid in cash (silver), whereas direct taxes were mostly paid in kind (Floor, 1976). In 1321/1903 new treaties were concluded with Russia and Great Britain, in which the 5 percent ad valorem rate was replaced by three schedules for different categories of goods. Although the new tariff had some advantages for Persia, on balance it favored Russian merchants (Entner, pp. 55ff.). The new terms remained in effect until new treaties were concluded, the Anglo-Persian Tariff Convention of 1299 Š./1920 and a parallel agreement with Russia in 1306 Š./1927 (Yaganegi, pp. 53-55).

Under the Qajars the road guards were known as *rāhdārs* and *tofāngčī* (cf. *dozd-begīr* “thief catcher”; Yate, p. 451; Taḥwīldār, pp. 122-23). They levied *rāh-dārī* on merchants and travelers, the rate varying according to the pack animal. In 1290/1873 a body of several hundred regular road guards, *qarasūrs* (watch soldiers), was formed. They operated primarily in Khorasan, Azarbaijan, Qazvīn, the area of Hamadān and Kurdistan, and Tehran (Qā’emmaqāmī, pp. 63-72). As in earlier periods, *rāhdārs* were not under the supervision of customs administrators (i.e., customs farmers) but were instead subject to the provincial governors, who were responsible for security within their jurisdictions. Despite the fact that in 1320/1902 collection of *rāh-dārī* had been declared illegal, it and other illegal fees (*‘alaf-dārī*, *tofāng-dārī*) continued to be levied by various legal and illegal bodies of road guards. Owing to the inability of the central government to control the area outside Tehran, provincial security also declined throughout Persia (Floor, 1976, p. 306). Under pressure from foreign lenders Persia also formed a gendarmerie (*amnīya* “security force”), charged with restoring security in the provinces. An initial attempt by General F. Maletta in 1327-28 Š./1909-10 was followed by the successful venture under the guidance of Swedish officers in 1329/1911 (Qā’emmaqāmī, pp. 123ff.). In addition, a small tax-enforcement service continued to function in some areas after the departure of the American Morgan Shuster (Floor, forthcoming, chap. 10).

*Under the Pahlavis.* A new law ensuring Persian autonomy in establishing tariffs (*ḥoqūq-e gomrokī*) was enacted on 11 Ordībehešt 1307 Š./1 May 1928; it provided for an ad valorem tariff on most goods, with special rates for certain luxuries like gold, silver, and tobacco (Šafā, I, pp. 65-66). Although the rates were higher than those of the Anglo-Persian Tariff Convention of 1299 Š./1920, they were intended mainly to provide revenues and were rarely set high enough to protect native industries (Yaganegi, pp. 56-59). In addition to general



tariffs, there were various special tariffs, including commercial taxes (*sūd-e bāzargānī*) and monopoly duties (*ḥaqq-e enḥeṣār*), first introduced on sugar, tea, and cotton in the 1930s. From the late 1950s monopoly duties were levied as a commercial tax on all imported manufactured goods, in order to provide protection for domestic industrial establishments. Customs revenues also included income from other fees, for example, charges for loading, unloading, and storage and stamp fees (Bharier, pp. 70-73). By the 1960s there were about fifteen types of fee levied on all goods not exempt from customs and on some that were exempt as well. In 1352 Š./1973 Persia adopted the Brussels nomenclature as a basis for the customs tariffs (Yaktā'ī, p. 129).

Customs revenues from regular tariffs, special tariffs, and other fees in the first nine decades of the 20th century are given in Table 30, with the percentages of the value of dutiable imports that the figures represent. After sluggish growth until 1299 Š./1920 both total revenues and percentages rose in the period ending in 1319 Š./1940. As the actual customs rates did not change during much of this period, the growth partly reflected improvements in administrative efficiency and overall security of the country. The ratio of customs revenues to the value of dutiable imports thus increased from about 8 percent in 1299 Š./1920 to about 37 percent in 1309 Š./1930 and to 85 percent in 1319 Š./1940. Another factor accounting for the growth was surcharges reflecting differences between the respective values of silver and gold. After 1315 Š./1936 the tariff rate was increased, which was also reflected in overall revenues. In 1324 Š./1945 the customs revenues declined to 294 million rials and the ratio to dutiable imports to 9 percent, owing to the impact of World War II and the occupation of Persia by Allied forces. In the later 1940s revenues again began to increase, reaching 9,552 million rials in 1329 Š./1950, a ratio of 48 percent. Despite the additional use of the commercial tax in the latter half of the 1950s, the ratio remained stable at 25-30 percent between 1336 Š./1957 and 1349 Š./1970.

Customs revenues have constituted the largest portion of nonoil government revenues, as high as 30 percent of total revenues (including those from oil) in 1308-12 Š./1929-33, about 16 percent in 1318-22 Š./1939-43, slightly more in the immediate postwar period, returning to about 16 percent in the 1960s. The proportion declined to less than 10 percent in the later 1970s and 1980s, reflecting a sharp increase in the proportion of oil revenues (Bharier, p. 70; Central Bank of the Islamic Republic of Iran, *Annual Review*, 1369, pp. 42-44).

The customs administration had been under the control of Belgian officials for



thirty-six years when, on 23 Ordībehešt 1313 Š./13 May 1934 ‘Alī-Akbar Dāvar, the minister of finance, appointed Moḥammad Sajjādī as the first Persian customs administrator (Wezārat-e gomrokāt, p. 17). On 16 Tīr 1336 Š./7 July 1957 the Majles established a new ministry of customs and monopolies (Wezārat-e gomrokāt wa enḥešārāt), into which the department of customs (Edāra-ye koll-e gomrok) was incorporated under the direction of ‘Alī-Akbar Žargām. On 19 Ordībehešt 1340 Š./9 May 1961 Prime Minister ‘Alī-Amīnī dissolved the ministry and incorporated the customs department into the Ministry of commerce (Wezarāt-e bāzargānī). On 12 Tīr 1345 Š./3 July 1966 the Majles (parliament) transferred it to the Ministry of finance (later called Ministry of the economy and finance, Wezarāt-e eqtešād wa dārā’ī); its director was promoted to the rank of deputy minister of finance (Šafā, IV, pp. 1577-78).

Although the local road guards of former days had disappeared as the security of the roads was ensured by national forces (Yaktā’ī, pp. 95ff.), in 1326 Š./1947 an armed customs guard (Gārd-e mosallaḥ-e gomrok) was established within the department as part of a new campaign against smuggling; in that year the guards confiscated 15.7 million rials worth of smuggled goods. The unit was subsequently incorporated into the Ministry of war (Wezarāt-e jang), in 1332 Š./1953, then transferred to the Ministry of customs and monopolies in 1336 Š./1957. In 1337 Š./1958 the customs guards confiscated a total of 93.6 million rials worth of smuggled goods (Wezarāt-e gomrokāt, pp. 72-73).

*Under the Islamic Republic.* In the period since 1358 S./1979 the basic policies of the Pahlavis have been maintained. Article 44 of the Constitution of the Islamic Republic (q.v.) provides for nationalization of foreign trade. As exports were already a government monopoly, it applied mainly to imports, but it has proved difficult to translate into practice. The private sector continues to conduct a large proportion of the import trade, though under stringent controls. All imports must be licensed by government procurement and distribution centers before the Central bank (Bānk-e markazī) can issue letters of credit. The organization of the customs administration has remained fundamentally unchanged since 1358 Š./1979.



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**Table 30.** Customs Revenues 1280-1369 Š./1901-90 (in millions of rials)