

Law on Maximizing Utilization of Domestic Production Capacity and Supporting Iranian Goods

Chapter One: Definitions

Article 1

The terms and expressions in this law are used as follows:

1. **Project:** A series of purposeful activities (such as design, engineering, production, procurement, execution, or commissioning) that lead to the establishment or expansion of a new unit, modification of an existing unit, or procurement of products based on design-build orders.
2. **Assignment of Work:** The process of performing or delegating responsibility for various project activities, either fully or in part, to a project.
3. **Central Authority:** The central units of organizations that are responsible for the oversight of their subsidiary units according to regulations.
4. **Contractor:** Any individual or legal entity assigned tasks through a contract.
5. **Design-Build Contractor:** A contractor responsible for detailed and executive design, engineering or process engineering, production, supply of goods and equipment, execution, installation, commissioning, and management of these activities in a project.
6. **Goods:** Products that have distinct production and consumption processes and whose ownership can be transferred from one person to another.
7. **Service:** A product where the production or creation process cannot be separated from its consumption, including various custom or specific modifications requested by clients, affecting the status, shape, position, or location of objects or persons, and covering consulting, educational, and medical services, or various contracting services such as construction, transportation, maintenance, repair, or operation.
8. **Domestic Product:** Goods or services produced through Iranian expertise, reverse engineering, or the transfer of technical knowledge and technology to create added value within the country.
9. **Local Production Depth:** The proportion of production factors and inputs used in manufacturing a domestic product that is sourced within the geographic boundaries of the country.
10. **Iranian-Foreign Partnership:** A company formed by Iranian and foreign individuals or legal entities, or an economic group with shared interests (consortium), under a valid legal contract to carry out a specified project.
11. **Restricted Financing:** Project financing within the country, conditioned upon the client assigning the work to an Iranian contractor or an Iranian-foreign partnership, where the Iranian company holds at least 51% of the shares.

12. **Public Facilities:** Facilities used for public purposes, such as administrative buildings, landscaping, or non-industrial parts of a project.
13. **Non-Standard Standards:** Standards that are not classified as national, regional, or international under the Law on Strengthening and Developing the Standard System, ratified on November 25, 2017.
14. **Chambers:** Refers to the Chamber of Commerce, Industries, Mines, and Agriculture (known as "Iran Chamber" in this law), the Chamber of Cooperatives, and the Chamber of Guilds, all established under relevant laws.

Chapter Two: Support for Domestic Products and Project-Related Procurement in Work Assignment

Article 2

All ministries, organizations, institutions, state-owned companies, or companies affiliated with the government, as specified in Article 4 of the Public Accounts Law of 1987 (with subsequent amendments), banks, public institutions, and non-governmental public entities as per Article 5 of the same law and their subsidiaries, foundations, organizations of the Islamic Revolution, and companies and institutions specified in Article 6 of the Law on Implementing General Policies of Article 44 of the Constitution (with later amendments), as well as their subsidiaries, and all organizations, companies, institutions, agencies, and units that require naming under the law, such as subsidiaries of the Ministry of Oil in oil, gas, petrochemical, and refining and distribution matters, the Iranian Industrial Development and Renovation Organization, the Iranian Mines and Mining Industries Development and Renovation Organization, the Civil Aviation Organization, the Ports and Maritime Organization, the Islamic Republic of Iran Broadcasting Organization, and the National Steel Company, whether they follow specific or general laws and regulations, along with their dependent legal entities, the Executive Headquarters of Imam's Order, construction bases, public sector-managed special economic zones, the Foreign Exchange Savings Headquarters for Patient Treatment, universities and higher education and research institutions, and their dependent or affiliated entities, regardless of their funding sources (whether from state facilities, public funds, their own revenues, or from credit facilities, guarantees, and loans in local or foreign currency), are subject to this law, irrespective of their activities within the mainland or in special economic zones.

Note 1 – Private or cooperative individuals or legal entities utilizing National Development Fund resources, mandatory loans, subsidized loans, or government-guaranteed bank loans in executing projects are subject to this law for the extent of the state facilities received for the same project.

Note 2 – Legal entities, regardless of ownership type, are subject to this law if at least one of their board members is appointed by any of the entities mentioned at the beginning of this article.

Note 3 – The application of this law to entities under the supervision of the Supreme Leader is contingent upon obtaining permission from the President of the Supervisory Board as per Article 19 of this law and with the authorization of the Supreme Leader.

Article 3

To ensure compliance with this law in conducting tenders, the following requirements must be implemented:

A. Starting from the effective date of this law, all procurement of goods and services through any means, including tendering, waiving formalities, or exempting from procedures by agencies specified in Article (1) of the Tendering Law (ratified on January 23, 2005, with subsequent amendments), is prohibited unless in full compliance with this law.

B. All agencies listed in Article (2) of this law are added to those subject to the Tendering Law for the purpose of work assignment (per Article (5) of this law).

Article 4

A. The Ministry of Industry, Mining, and Trade is required to:

1. Use its internal budget and existing systems to organize a centralized platform for listing the capabilities of domestic products.
2. In compliance with Articles (2) and (3) of the Law on Continuous Improvement of the Business Environment (ratified on February 5, 2012, with amendments) and with input from chambers, the Supreme Center of Employer Trade Associations of Iran, and other national employer and worker organizations, compile and post a list of domestic product capabilities, capacities, and names of producers and service providers, design-build contractors, domestic technologies, and rankings on the centralized platform within four months from the law's effective date. The information on this platform must be continuously updated and publicly accessible.
3. Determine the level of domestic production depth for internal products and label products with a tag indicating the percentage of domestic production depth within two years, then publish this information on the platform mentioned in Part (1) of this clause.

Note: The executive regulations for this clause, including methods to verify domestic production depth, will be developed by the Ministry of Industry, Mining, and Trade in coordination with the National Planning and Budget Organization and the Ministries of Oil, Energy, Agriculture, and Health, within four months of this law's effective date, and will be approved by the Cabinet.

4. Post the rankings of product manufacturers, service providers, and design-build contractors on the platform in Part (1) of this clause, as conducted by authorized, non-governmental bodies, engineering organizations, and the Iran Chamber. Ranking criteria and the list of authorized ranking entities for each specialty, including both public and private projects covered by this law, will be established based on factors such as the educational level of board members and CEO, company experience, financial and technical capability, software resources, and specialized personnel. The executive regulations for this clause will be drafted by the Ministry of Industry, Mining, and Trade in collaboration with relevant executive agencies, with the participation of chambers, engineering organizations, and the Supreme Center of Employer Trade Associations of Iran within three months of the law's effective date, and approved by the Cabinet.

Note 1: The responsibility for accrediting and classifying consulting engineers and contractors for capital asset projects (infrastructure) per Article (22) of the National Budget Law of 1972 (and subsequent amendments) and tasks per Article (34) of the Permanent Provisions of National Development Programs Law of 2017 (with later amendments) lies with the National Planning and Budget Organization to improve the effectiveness of projects funded by public resources. The relevant list will be provided to the Ministry of Industry, Mining, and Trade for posting on the platform.

Note 2: To implement Article (5) of the Law on Continuous Improvement of the Business Environment (ratified on February 5, 2012, with amendments), which aims to organize, create, register, and publish a national list of economic organizations, the Ministry of Economic Affairs and Finance must, within three months of this law's effective date, develop the executive regulations for this purpose with input from the Business Dialogue Council, to be approved by the Cabinet. Iran Chamber is required to take measures to encourage comprehensive membership of economic actors in the chamber and issue membership cards, including renewals, without charging the 0.4% annual profit fee mentioned in Article (13) of the Permanent Provisions of National Development Programs Law.

B. All agencies specified in Article (2) of this law must:

1. Within one month of approving their projects, publish their list and details on the platform specified in this article.
2. Specify and post the list of foreign goods and services required for projects and their technical specifications and standards on the platform mentioned in this article.

Note 1: For items related to defense and issues concerning national security and public interests, agencies must comply with relevant laws and regulations when addressing items in Parts (1) and (2) of this clause.

Note 2: Foreign procurement of items listed in this part, whether sourced domestically or internationally, is prohibited if they have not been posted on the platform at least three months before the purchase process begins. In cases of urgency or emergency, the timeframe can be reduced with the highest authority of the agency's request, supporting documentation, and approval by the Minister of Industry, Mining, and Trade.

3. Establish the required standards for their goods and services and post them on the platform. If no established standard exists, they must propose the development or adaptation of such standards to the National Standards Organization.
4. Accept and approve domestic products that have a certificate of compliance from nationally or internationally accredited certification bodies.

Note: If agencies specified in Article (2) of this law set standards in an unconventional manner, a relevant industry or contractor association may challenge this, prompting a review by the National Standards Organization. The organization will decide on the matter within one month in coordination with relevant stakeholders, and its decision is binding on agencies specified in Article (2) of this law.

Article 5

In support of domestically produced goods and services, local contractors, and to deepen domestic manufacturing:

A. From the effective date of this law, work assignments by agencies subject to Article (2) of this law are permitted only to Iranian institutions and companies listed in the capabilities database of the platform established under Article (4) of this law. In cases requiring an Iranian-foreign partnership (with a minimum 51% share for the Iranian company), work assignments are permitted with the approval of the highest authority of the executive agency and the oversight board outlined in Article (19) of this law. In special cases where assignments to purely Iranian companies or Iranian-foreign partnerships (with a minimum 51% Iranian share) are not feasible, with proper documentation and following approval by the Economic Council, assignments to partnerships with less than a 51% Iranian share or foreign companies are allowed. The Economic Council must submit a quarterly report of such cases to the relevant parliamentary commissions.

Note: If agencies subject to Article (2) determine, with confirmation from the Supreme National Security Council, that assigning work to companies listed on the platform under Article (4) conflicts with national security or defense interests, work may be assigned to companies not listed on the platform.

B. Agencies subject to Article (2) must procure goods and services needed for projects exclusively from the domestic capabilities list on the platform established under Article (4) of this law. The purchase of foreign goods and services (whether from domestic or foreign markets) similar to products listed on the domestic capabilities platform is prohibited.

Note 1: If there is a necessity to procure foreign goods or services that have domestic equivalents, agencies must submit the request, signed by their highest authority, with documentation to the Ministry of Industry, Mining, and Trade, or, as relevant, to the Ministry of Agriculture. Upon approval by the highest authority in these ministries, and provided the minimum local content threshold in *Note 2* is met, the agency may proceed with foreign procurement.

Note 2: The minimum threshold for domestic product utilization is set at 51% in this law. This threshold can be increased annually and in specific sectors to align with domestic capacity improvement, upon recommendation from the oversight board and approval by the Economic Council.

Note 3: If a project's domestic product utilization falls below the threshold in *Note 2*, the central agency must submit documentation to the Economic Council and the oversight board. The oversight board must respond within one month to ensure a decision by the Economic Council, or else the Economic Council will independently decide within two months of receiving the request.

Note 4: The oversight board under Article (19) is responsible for enforcing compliance with this article, as well as compliance with *Note 1* in Article (2).

Note 5: If there are monopoly conditions in manufacturing specific domestic products needed for a project, the Ministry of Industry, Mining, and Trade will establish a pricing mechanism within three months of the law's effective date, subject to Cabinet approval.

Note 6: The minimum threshold defined in *Note 2* is calculated without including the value of land, buildings, and public infrastructure.

Note 7: Agencies subject to Article (2) must explicitly include compliance with Article (5) in contracts with primary contractors and mandate this requirement in all direct and indirect contracts, monitoring adherence.

Note 8: The technology appendix is an integral part of the contract. Agencies under Article (2) must draft this appendix for all projects and work assignments under this law, in alignment with

the "National Vision Document," "National Science Master Plan," "Science and Technology" policies, and "Resilient Economy" strategies. This appendix, along with other technical and economic documents, must be submitted to the Economic Council for approval. The highest executive authority must monitor compliance with the appendix for each contract governed by this law.

Article 6

A. Before importing goods or services, all agencies subject to Article (2) must register the order according to the Export-Import Regulations Law and its implementing regulations.

B. Agencies under Article (2) must immediately notify the Ministry of Industry, Mining, and Trade of the names of contractors for their projects, in accordance with *Note 1* of Clause "B" in Article (4) and *Note 3* of Article (2).

C. The Ministry of Industry, Mining, and Trade is required to prevent the registration of goods and services orders from individuals and entities that do not comply with this law.

Article 7

To establish a financing mechanism aimed at maximizing the use of domestic capabilities:

A. Agencies subject to Article (2) and their contractors are permitted to finance the purchase of goods and services from Iranian companies or Iranian-foreign partnerships through the banking system in foreign currency.

B. The Central Bank of the Islamic Republic of Iran is required to enable the following for designated banks:

1. Opening foreign currency credits (in divisible or standby form) at the request of agencies subject to Article (2), and later, for primary and subcontractors through designated banks in favor of Iranian companies or Iranian-foreign partnerships.
2. Allowing Iranian companies or Iranian-foreign partnerships to use foreign currency earned from contracts, whether public or private, to import goods and services necessary for the project.
3. Designing and communicating a mechanism for conditional financing to the banks, which specialized public and private banks must implement.

Note: The National Development Fund is required to implement the conditional financing method within the framework of its legal provisions.

Article 8

Suppliers of goods and services may, under Article (10) of the Public Procurement Law, and through financing mechanisms such as factoring, assign all or part of their verified and unverified contractual claims to third parties (recipients) such as banks or credit institutions. When a supplier assigns claims to a third party, all employers covered by this law—whether governmental, public, or cooperative—must comply with factoring procedures. An executive regulation for this article will be prepared by the Planning and Budget Organization and the Ministry of Economic Affairs and Finance within four months of the law’s notification, to be approved by the Cabinet.

Note 1: Agencies subject to Article (2) cannot, in purchasing contracts for goods or services, prohibit the seller’s right to assign contractual claims, and any such restriction will be invalid.

Note 2: Payments from the employer to the purchaser are final and irrevocable, with guarantees provided by the employer transferred to the recipient.

Article 9

To expand guarantee and insurance instruments in the country:

A. To provide the necessary guarantees for the production and service sectors, including bid bonds, advance payment bonds, performance bonds, contract completion bonds, retention bonds, and other contractual guarantees, the government must establish the legal framework for the formation of non-governmental guarantee institutions within six months of the law’s enactment. Private Iranian insurance companies are authorized to establish these institutions in compliance with legal regulations.

B. Guarantees issued by guarantee institutions will be considered equivalent to bank guarantees for agencies subject to Article (2), and employers may accept these guarantees in place of bank guarantees.

C. The Central Insurance of Iran must, within three months of this law’s enactment, design and communicate a mechanism for offering export credit insurance and liability insurance for products through domestic insurance companies.

Article 10

The following note replaces Notes (1) and (2) of Article (12) of the "Law on Maximum Utilization of Domestic Production and Services for Meeting the Country's Needs and Strengthening Exports" and the amendment of Article (104) of the Direct Tax Law, approved on 2012/07/23:

Note: The Social Security Organization must calculate and collect insurance premiums for Iranian employees with work licenses assigned abroad for engineering and technical service contracts, based solely on their monthly wages or salaries, in Iranian rials. The organization will issue final clearance certificates for these contracts.

Article 11

The Social Security Organization must calculate and collect insurance premiums for non-civil (non-capital asset acquisition) contracts with contractors engaged in design and construction who have fixed industrial, service, production, or technical-engineering workshops, based on the monthly wages or salaries of employees or inspection. For contracts in which operations such as construction, assembly, installation, supervision, testing, commissioning, training, maintenance, and after-sales service are performed by workshop employees, clearance certificates will be issued accordingly. Insurance premiums based on the "wage-to-total-work" ratio in these contracts are prohibited.

Note: For contractors using non-fixed workshops in executing contracts under this article, only insurance for this portion of the contract will not be calculated based on monthly wages and will be subject to applicable legal methods.

Article 12

To promote research and development, the following insurance, tax, and academic incentives are provided:

A. The government is authorized to take legal actions to incentivize insurance for R&D activities, including calculating premiums, insurance exemptions, and issuing final clearance certificates for all research contracts with universities or research centers holding approved licenses from the Ministry of Science, Research, and Technology, the Ministry of Health, or the Supreme Council of Seminaries.

B. In Clause "S" of Article (132) of the Direct Tax Law (approved 1988/02/22, with later amendments), the Ministry of Science, Research, and Technology, and the Ministry of Health will serve as authorities to verify research activities that align with the National Science Master Plan.

C. If graduate theses, projects, or articles by faculty members resolve a national issue, they will receive equivalent credit in lieu of research activity points as per current academic promotion guidelines, up to the value of earned credits. The Ministry of Science, Research, and Technology, the Ministry of Health, and the Supreme Council of Seminaries will draft implementation guidelines within three months of the law's enactment for Cabinet approval.

D. Procurement for research, laboratory, and technological items needed by universities or research centers with approved licenses from the Ministry of Science, Research, and Technology, or the Ministry of Health, will be conducted in accordance with relevant regulations.

Note: The provisions of this article apply to seminaries with licenses from the Supreme Council of Seminaries.

Article 13

All agencies referenced in Article (2) of this law, which have contracts with contractors, consulting engineers, and manufacturers, are required to pay taxes, fees, social insurance premiums, and unemployment insurance related to each payment statement within a maximum of two months of receiving the statement. Failure to do so will require the agency to pay not only the principal amounts owed but also any related penalties.

Article 14

To stimulate production and create employment by improving corporate financial structures and efficiently addressing valuation increases from the revaluation of corporate assets, as prescribed under Note (1) of Article (149) of the Direct Tax Law (amended on 1987/02/22 and subsequent amendments), capital increases from these revaluations are permitted, provided they are added to capital within one year after revaluation. This can only occur once every five years.

Article 15

The Ministry of Economic Affairs and Finance, in cooperation with the Planning and Budget Organization, the Central Bank of the Islamic Republic of Iran, and relevant ministries, is required to develop a “Participation Incentive” regulation. This regulation will encourage the pooling of technical, financial, credit, and other capabilities of companies by supporting corporate consolidations or economic groups with shared interests (consortia). The regulation must be drafted within six months of this law’s enactment and approved by the Cabinet, in accordance with Articles (2) and (3) of the Law on Continuous Improvement of the Business Environment.

Chapter Three: Support for Iranian Goods and Non-Project (Non Infrastructure) Consumer Purchases

Article 16

The Ministry of Industry, Mines, and Trade is required to ban the registration of foreign consumer and durable goods that have domestically produced Iranian counterparts of adequate quality and quantity until the end of the Sixth Five-Year Development Plan for Economic, Social, and Cultural Development of the Islamic Republic of Iran. Alternatively, it may manage imports using tariff and technical barriers under Article (22) of the Law on Permanent Provisions for the Country's Development Programs.

Note 1: The criteria for determining eligible Iranian goods based on economic and trade conditions, such as value creation, local manufacturing share, licensing, job creation, technology transfer, value chain, and comparative advantages, will be set by a working group led by the Ministry of Industry, Mines, and Trade. This group, including representatives from the Ministries of Economic Affairs and Finance, Agriculture, Health, the Planning and Budget Organization, and relevant chambers, will finalize these criteria within two months of the law’s enactment. This list will be reviewed and updated annually in March and announced within 15 days after any revisions.

Note 2: The Ministry of Industry, Mines, and Trade, and when applicable, the Ministry of Agriculture, must oversee and ensure producers label the percentage of domestic content on eligible industrial or packaged goods.

Article 17

Agencies subject to the provisions of Article (2) and its Note (2) must prioritize the procurement of goods and services from the list of domestic capabilities as outlined in Clause "A" of Article (4) of this law. In procuring non-project consumer goods, durable consumer goods, equipment, and facilities, they are required to purchase Iranian products. The Ministry of Industry, Mines, and

Trade will publish an annual list of domestic and Iranian products. For items under the Ministry of Agriculture's jurisdiction, the ministry's recommendations will be included directly in the list.

Article 18

To support Iranian goods under this law, advertising foreign goods with available Iranian counterparts is prohibited across television, print media, city and wall billboards, public transportation, printed materials, telephone, and online platforms. Media outlets violating this prohibition will be fined ten times the value of the advertisement contract.

Note 1: Advertising foreign goods that are partially manufactured in Iran and approved by the Ministry of Industry, Mines, and Trade is permitted.

Note 2: For promoting Iranian goods, domestic products, and strengthening local brands, Article (8) of the Law on Removing Barriers to Competitive Production and Improving the Country's Financial System, enacted on 2015/04/21, and its related regulations must be followed.

Chapter Four: Oversight and Inspection

Article 19

To ensure the proper implementation of this law:

A. Formation of the Supervisory Board: This law's Supervisory Board will be established using the existing resources and personnel from executive agencies, consisting of the following members:

1. A representative from the Ministry of Industry, Mines, and Trade (Chair and Secretary of the Board)
2. A representative from the Planning and Budget Organization
3. A representative from the Ministry of Agriculture
4. A representative from the central agency related to the subject matter (without voting rights)
5. A representative from the Vice Presidency for Science and Technology
6. A representative from the relevant professional association, introduced by the Supreme Council of Employer Associations of Iran in cooperation with the Iran Chamber
7. A representative from the Iran Chamber, or as appropriate, a representative from the Cooperative Chamber or the Guild Chamber

Note: The resolutions of this Board, once approved by the Minister of Industry, Mines, and Trade, are binding.

B. Duties of the Supervisory Board:

8. The Board, in addition to its responsibilities under this law, must issue a warning to the relevant agency (subject to Article (2) of this law) to terminate or amend a contract if it encounters any violations. If the violation is confirmed and the agency fails to comply, the case and the Board's opinion should be referred to the disciplinary body of the central agency under Article (2), the Administrative Violations Board of the Presidential Office, or the special court under Article (22) of this law if the violation is deemed a criminal offense under Article (21).
9. To ensure continuous parliamentary oversight, the Board must submit any confirmed violations along with all supporting documents to the Islamic Consultative Assembly (Parliament).
10. The Board is responsible for publishing final and conclusive findings on its monitoring activities via the online platform referenced in Article (4) of this law and must report its findings quarterly to Parliament through the Ministry of Industry, Mines, and Trade.
11. Based on the Supervisory Board's recommendations, the Ministry of Industry, Mines, and Trade is required to propose incentives (related to Article (12) of the Law on Removing Barriers to Competitive Production and Improving the Financial System of the Country, dated 2015/04/21, and Article (132) of the Direct Tax Law of 1987/02/22 with subsequent amendments) to the Cabinet for approval. These incentives should support the increase in local content, job creation, and exports in partnerships involving Iranian and foreign entities under Article (2) of this law.

Article 20

To implement this law within state-owned companies subject to Article (2):

A. The inspectors of companies specified in Article (2) must perform inspections regarding the implementation of all provisions of this law, and specifically submit separate performance reports on Articles (3), (4), (5), (7), (16), and (17) in projects funded by the companies' own resources, projects for the acquisition of capital assets, and projects funded through foreign currency credits or loans to their general assemblies.

B. Agencies specified in Article (2) must submit quarterly reports on the performance of Articles (3), (4), (5), (7), (16), and (17) to the Supervisory Board of this law, approved by the highest-ranking official of the central agency.

Article 21

Intentional non-compliance with the provisions of this law is considered a criminal offense under the following conditions, and offenders will be subject to the following penalties. Unintentional violations (due to negligence or carelessness) will incur the minimum penalties specified in this Article or Article (598) of the Fifth Book of the Islamic Penal Code (Punishments and Deterrent Penalties), enacted on 1996/02/22 with subsequent amendments:

A. The highest-ranking official or contract executor within agencies specified in Article (2), if found violating Articles (3), (5), or (17), shall be dismissed as per the penalties under Grade 6 of the Islamic Penal Code of 2013/04/21 or fined based on the value of the work contract as follows:

1. For contracts exceeding 200 times the threshold for large transactions under Note (1) of Article (3) of the Law on Tendering, a fine of 10% of the contract value will apply.
2. For contracts between 20 and 200 times this threshold, a fine of 8% of the contract value will apply.
3. For contracts below 20 times this threshold, a fine of 5% of the contract value will apply.

B. Any employee of agencies specified in Article (2) who fails to comply with Article (4), Notes (7) and (8) of Clause “B” of Article (5), or Article (18) will be subject to dismissal under Grade 6 of the Islamic Penal Code.

C. Any primary or subcontractor failing to comply with Article (5) will be fined based on the contract value or suspended from being listed in the system under this law as follows:

4. For contracts exceeding 200 times the large transaction threshold under Note (1) of Article (3) of the Law on Tendering, a 20% fine and two-year suspension apply, with the suspension period doubling upon recurrence.
5. For contracts between 20 and 200 times the threshold, a 15% fine and one-year suspension apply, with the suspension period doubling upon recurrence.
6. For contracts below 20 times the threshold, a 10% fine applies, and upon recurrence, a one-year suspension will be enforced. In cases of multiple violations, the suspension duration doubles.

Note: In cases involving purchased foreign products not installed, the foreign item must be seized and replaced with a domestic product.

Article 22

The Judiciary is required, within its jurisdiction, to assign a dedicated branch or branches of public courts to expeditiously handle and issue rulings on offenses under this law within three months of its notification.

Article 23

The Ministry of Industry, Mines, and Trade is required to report on the performance of this law to Parliament every three months.

Article 24

From the effective date of this law, all articles of the "Law on Maximum Utilization of Domestic Production and Service Capacity for Meeting the Country's Needs and Strengthening Exports, and Amendment of Article (104) of the Direct Tax Law," enacted on 2012/07/22, are repealed, except for Article (12) of that law.

This law, comprising twenty-four articles and thirty notes, was approved in the open session of the Islamic Consultative Assembly on Sunday, May 5, 2019, and was confirmed by the Guardian Council on 2019/05/23.