

**COALITION PROVISIONAL AUTHORITY ORDER NUMBER 47**

**AMENDMENT TO COALITION PROVISIONAL AUTHORITY ORDER  
NUMBER 38 (CPA/ORD/19 September 2003/38)**

*Pursuant* to my authority as Administrator of the Coalition Provisional Authority (CPA) and the laws and usages of war, and consistent with relevant U.N. Security Council resolutions, including Resolution 1483 (2003),

*Recognizing* that the effective administration of Iraq requires funding for improvements to its infrastructure and capital public investment,

*Noting* that the reconstruction levy was imposed under CPA Order Number 38,

*Determined* that the collection of said levy be undertaken efficiently and effectively without impeding reconstruction efforts or import flow,

I hereby promulgate the following:

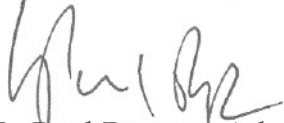
**Section 1  
Amendment**

Coalition Provisional Authority Order Number 38, Section 7, Article 4, on Reconstruction Levy is amended to read in its entirety as follows:

“4) Unless exempted under this Order, the Reconstruction Levy shall be imposed on all goods imported into Iraq from all countries beginning March 1, 2004.”

**Section 2  
Entry into Force**

This Order shall enter into force on the date of signature.

 12/31/03  
L. Paul Bremer, Administrator  
Coalition Provisional Authority

**CPA/ORD/31 December 2003/47**