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Evaluation of Iran's Legislative Criminal Policy on the Smuggling of Goods and Currency via Official Channels: A Critical Analysis of the 2013 Anti-Smuggling Law and Its 2021 Amendments

1. Farhad. Safari[1] : Department of Law, Ardabil Branch, Islamic Azad University, Ardabil, Iran
2. Behrooz. Noroozi[2*]: Department of Law, Ardabil Branch, Islamic Azad University, Ardabil, Iran
3. Iran. Soleimani Molayousef[3]: Department of Law, Ardabil Branch, Islamic Azad University, Ardabil, Iran

*corresponding author's email: Noroozi5757@iau.ac.ir

ABSTRACT

The smuggling of goods and currency through official channels remains a deep-seated, structural challenge within Iran's economy. Despite the enactment of multiple laws – especially the 2013 Law on Combating the Smuggling of Goods and Currency and its 2021 amendments – this phenomenon has not subsided. In certain dimensions, such as reverse smuggling, fuel trafficking, and organised currency smuggling, it has even grown worse. This article adopts a descriptive-analytical method. It draws on library-based resources, legal documents, doctrinal opinions, and executive reports. The aim is to critically assess Iran's legislative criminal policy concerning the smuggling of goods and currency through official channels. The central question asks: how successfully has the legislator balanced multiple competing goals – prevention, repression, rehabilitation, and compensation? Does the current approach align with the core principles of preventive criminology and criminal justice? Our findings show that, while the law has made positive strides in systematising criminalisation, distinguishing different forms of smuggling, and establishing preventive bodies, it still labours under significant structural and substantive shortcomings. These include an overly broad and ambiguous definition of smuggling, multiple adjudicatory bodies leading to protracted proceedings, the dominance of an "enemy criminal law" ethos with disproportionate penalties, and wide-ranging, loosely regulated exemptions that foster rent-seeking and corruption. Moreover, the law pays relatively little attention to social prevention, reverse smuggling, and the trafficking of health-related goods. Most critically, a profound gap exists between the written law and its actual enforcement – a gap caused by weak inter-agency coordination, inadequate technological infrastructure, and systematic corruption within customs and regulatory institutions. The article concludes that any meaningful reform of legislative criminal policy, if not accompanied by deeper macroeconomic restructuring, greater customs transparency, robust anti-corruption measures, and genuine empowerment of border communities, is destined to fail. We end by offering actionable recommendations for revising the law and improving its implementation.

Keywords: *Legislative criminal policy, smuggling of goods and currency, official channels, Law on Combating the Smuggling of Goods and Currency, situational prevention, preventive criminology, criminal justice, customs corruption.*

Introduction

The smuggling of goods and currency across borders is among the most extensive and complex criminal phenomena in contemporary economies. It does not respect national boundaries, and its effects undermine production, employment, trade, investment, and public health. Due to its particular geopolitical location, shared borders with countries that either produce or transit a wide range of goods, a heavily state-controlled and monopolistic economy, and sharp price differentials with neighboring markets, Iran has for years faced a substantial volume of smuggling (1). According to estimates by the Iranian Parliament Research Center, the annual value of smuggled goods has recently reached approximately USD 31–32 billion. At certain points, smuggling has accounted for nearly one-quarter of the country's total foreign trade. Other unofficial but frequently cited sources estimate the figure at between USD 20 and 25 billion annually. Whatever the exact figure, one central point is clear: a substantial portion of this smuggling occurs through official channels. It exploits customs procedures, forged documents, under-declaration of the value of goods, reverse-smuggling techniques, and legal exemptions such as border-resident quotas, passenger-accompanied baggage, and small-vessel trade. This indicates that the smuggling problem is not merely the result of unguarded borders; rather, it is largely shaped by deficiencies in the legislative, executive, and judicial policies governing official entry points.

The Law on Combating the Smuggling of Goods and Currency, adopted on December 24, 2013, and often described as the "mother law" in this field, represented a relatively comprehensive legislative effort. Together with its subsequent amendments—most notably the important revision of January 30, 2022—it criminalized a broad range of smuggling-related conduct, established deterrent sanctions, created preventive institutions, and organized procedures for detection, prosecution, and adjudication (2). Yet official statistics indicate that, after this law entered into force, the volume of smuggling did not decline. In certain areas—such as reverse smuggling, namely the illegal export of subsidized goods and fuel; currency trafficking; and the smuggling of health-related products, including medicines and medical equipment—it even increased (3). This paradox raises fundamental questions about the law's effectiveness, coherence, and proportionality. Has the legislature succeeded in balancing the law's multiple objectives, namely prevention, repression, rehabilitation, and compensation? Have the preventive measures set out in Chapter Two, especially technological tools for tracking and intelligent monitoring of goods, been effectively implemented? Most importantly, is the current legislative approach shaped by a security-oriented and repressive paradigm that unintentionally expands state monopoly, encourages rent-seeking, and victimizes vulnerable groups such as porters and border residents?

An examination of the evolution of Iran's legislative criminal policy reveals at least three distinct phases. First, before 2013, a fragmented body of scattered laws prevailed. This earlier approach was predominantly punitive and focused on expanding the scope of criminalization. Second, the 2013 law marked a turning point: for the first time, it introduced preventive institutions and specialized structures into the country's legislative vocabulary. Third, the 2021 amendments sought to strengthen intelligent systems for tracking goods and financial flows, increase penalties for organized smuggling, and clarify certain legal definitions (4). Some experts argue that, at critical economic junctures, including the currency shocks of 2018 and 2021, the legislature largely confined itself to redefining currency offences and increasing the amount of fines, while paying far less attention to redesigning executive and inter-agency mechanisms (1). Evidence further suggests that most smuggled goods enter the domestic trade chain through official channels by means of practices such as under-declaration in customs

declarations, documentary forgery, and manipulated valuation. Accordingly, the present study employs a descriptive-analytical method and relies on library sources, relevant laws and regulations, doctrinal opinions, executive reports, and comparative insights to critically evaluate Iran's legislative criminal policy on the smuggling of goods and currency. Ultimately, it offers evidence-based, systematic, and balanced proposals for reforming the legislative framework.

Theoretical Foundations of Legislative Criminal Policy and Its Place in Iranian Law

Before analyzing the Anti-Smuggling Law in depth, it is necessary to briefly explain the concept and main elements of legislative criminal policy. Criminal, or penal, policy refers to the set of systematic and goal-oriented measures adopted by the state or governing institutions to control crime through both penal and non-penal instruments (5). Legislative criminal policy is one branch of this broader concept. It centers on the role and function of the legislature in defining crimes, determining punishments, establishing preventive measures, and organizing the adjudicatory process (6). In Iran, a directive and state-guided approach has long dominated economic governance. Governments have tended to equate economic order with political stability. Consequently, deviations from regulations have often been viewed not merely as normative infractions but as direct threats to national security (2). This ideological presupposition has, to varying degrees, influenced the laws governing smuggling.

In contemporary Iranian legal scholarship, legislative criminal policy is understood as a set of abstract rules and norms that, through the legislative process, demarcate the red lines of the criminal justice system (6). The 2013 Anti-Smuggling Law may be read as the concrete embodiment of this policy in the field of economic crimes. One of its distinctive features is its differentiated approach: legal responses to criminal conduct vary and progressively intensify according to the gravity and nature of the offence. In other words, the legislature sought to distinguish petty smuggling, such as carrying a small quantity of goods as a means of subsistence, from professional smuggling, meaning repeated and occupation-like offending, and organized smuggling, and to prescribe proportionate sanctions for each category (4). Although this approach is theoretically sound, it has encountered serious implementation problems. For example, in the absence of clear criteria for identifying organized smuggling, judicial practice often leads to the prosecution of small-scale and scattered smuggling activities, while the principal networks remain beyond effective accountability (7).

The trajectory of Iran's legislative criminal policy on smuggling has been uneven. It can be traced from the General Penal Code of 1925, through the Customs Affairs Law of 1971, the Law on Intensifying the Punishment of Perpetrators of Bribery, Embezzlement, and Fraud of 1988, and numerous other statutes, down to the Anti-Smuggling Law of 2013. Throughout this history, the dominant tendency has been to expand criminalization, escalate punishments—especially imprisonment and heavy fines—and create parallel institutions for detection and prosecution (3). The most recent legislative development is the amendment of January 30, 2022, which sought to adapt the law to new economic realities, toughen penalties for organized smuggling, strengthen intelligent goods-tracking systems, and clarify customs procedures (4). Nevertheless, the overall evolution appears to have followed episodic and reactive patterns rather than being guided by evidence-based criminological insights.

Structure, Foundations, and Principles of the Law on Combating the Smuggling of Goods and Currency

Core Concepts and the Scope of Criminalization

Article 1 of the Anti-Smuggling Law provides a relatively broad definition of smuggling. It defines the smuggling of goods and currency as any act or omission that violates the legal formalities governing the entry and exit of goods or currency and that is classified as smuggling under this law or other laws, with a prescribed penalty, whether discovered at entry points or anywhere within the country, including at the place where the goods are offered for sale in the domestic market (2). A key point is the broad territorial scope of discovery, even after the goods have entered the internal market. Moreover, the concept of “legal formalities” is expansive: it includes not only customs procedures but also the acquisition of banking permits and other legally required authorizations. The legislature also defined currency to include foreign legal tender, foreign exchange remittances, and other written or electronic instruments used in financial transactions, indicating awareness of developments in payment systems and electronic commerce.

From a criminological standpoint, such a broad definition carries significant risks. It may draw a wide range of deviant behaviors into the sphere of criminality and produce over-criminalization, whereby purely administrative infractions or minor customs violations are classified as smuggling and subjected to severe sanctions (3). This approach, particularly when applied to vulnerable groups such as border residents and porters, can generate injustice and erode public trust in the criminal justice system (8). In addition, the law classifies smuggled goods into several categories: permitted goods, conditionally permitted goods, subsidized goods, prohibited goods, and currency. Each category is subject to specific rules and penalties, detailed in Chapters Three and Four. Although this categorization is progressive from the perspective of criminology and penal policy, the complexity and density of the provisions make enforcement difficult and require specialized training for law enforcement officials and judges.

Institutional Organization and a Multi-Layered Adjudicatory Structure

The law has a relatively complex architecture, consisting of ten chapters. These address, respectively, definitions and organizational matters, prevention of smuggling, smuggling of permitted goods, conditionally permitted goods, subsidized goods, and currency, smuggling of prohibited goods, organized and professional smuggling, related offences, regulations concerning detecting authorities, competent adjudicatory bodies, assets derived from smuggling, and general provisions. This separation reflects the legislature’s attempt to differentiate among specific instances and typologies of smuggling, which is a positive step from a criminological perspective.

Nevertheless, a serious structural challenge lies in the multiplicity of competent adjudicatory bodies. Under Chapter Eight and the amending provisions, jurisdiction over smuggling offences is divided among general criminal courts, the Governmental Discretionary Punishments Organization, and, in some cases, disciplinary and administrative authorities (2). This fragmentation does more than prolong proceedings and produce contradictory judgments. It also creates opportunities for cases to move back and forth between different institutions, thereby weakening the overall efficiency of the criminal justice system (3). Some researchers regard the absence of a single specialized judicial authority for complex economic and customs crimes as a serious deficiency (2). Recent studies also highlight another obstacle: the lack of an integrated trade and financial database. Although the amendments required smuggling cases to be processed through a dedicated smuggling-case system, that system is not

effectively connected in practice to the Comprehensive Customs System, the Central Bank, or the taxpayer system. Consequently, information relating to a single case may be recorded in three or four different institutions under different codes, and inter-agency inquiries may take weeks or months (1). In addition, the haste with which authorities process smuggling cases, together with insufficient familiarity among some investigating magistrates and judges with the criteria for identifying organized smuggling, often results in even major discovered cases being treated routinely and leniently. Members of core smuggling networks may obtain inappropriate bail and continue their activities freely (7). For this reason, some jurists have proposed the creation of specialized customs-economic chambers within general courts as an immediate means of reducing prolonged proceedings and standardizing judgments.

Analysis of the Legislative Approach to Prevention: From Slogan to Practice

One of the important innovations of the 2013 law is its separate chapter on prevention, namely Chapter Two, which indicates that the legislature recognized the futility of relying exclusively on punitive measures (9). Articles 5 to 8 establish a variety of preventive instruments. The most important include creating and strengthening integrated trade and customs information systems, identifying and tracking goods from origin to destination through technological means, ensuring supply-chain transparency and monitoring the trade process, and providing education and awareness-raising for economic actors and the general public.

A content analysis of these articles shows that the legislature has leaned heavily toward technological situational prevention. The underlying idea is to increase the risk of detection and make the commission of crime more difficult through modern information and communication technologies, thereby reducing criminal opportunities (9). Although this approach is defensible within preventive criminology, it has encountered multiple practical barriers. First, many of the anticipated systems, especially the Comprehensive Customs System and the Single Window for Cross-Border Trade, have not yet been fully and integrally implemented (1). Second, effective inter-institutional cooperation among the Ministry of Economic Affairs and Finance, Customs, the Central Bank, the Anti-Smuggling Headquarters, and other bodies remains inadequate. This has resulted in siloed operations and fragmented data. Third, the use of advanced preventive technologies may conflict with citizens' rights, especially informational privacy, and may create opportunities for potential abuse (10).

Meanwhile, the legislature has paid insufficient attention to social prevention. Much smuggling originates in border areas and impoverished communities. Yet the law lacks specific and budgeted programs for economically empowering border residents, providing sustainable alternative livelihoods for porters, or increasing public awareness of the harms of smuggling and the benefits of purchasing domestic goods (1). At the macro level, the law has favored situational and technical prevention over social prevention. Consequently, it has failed to address the deeper criminogenic roots of smuggling. This imbalance is one of the main reasons for the long-term persistence of smuggling.

Critique and Evaluation of Repressive Criminal Policy and Disproportionate Punishment

The Enemy-Oriented Approach to Offenders and Its Reflection in Sanctions

A foundational criticism of the Anti-Smuggling Law is the dominance of a repressive penal approach, which some scholars describe through the concept of "enemy criminal law" (Feindstrafrecht) (2). The very term "combating" in

the title of the law derives less from legal and human-rights discourse than from the vocabulary of war and confrontation. It positions the subjects of the law, including traders, importers, carriers, and customs officers, as hypothetical enemies of the economic system (2). This approach reaches its peak in Chapter Five, which concerns organized and professional smuggling. The relevant provisions prescribe extremely severe punishments, including long-term imprisonment, heavy fines, confiscation of assets, and supplementary sanctions such as deprivation of social rights and compulsory residence, applicable to perpetrators, accomplices, and partners alike (2). Combating organized smuggling undoubtedly requires robust penal instruments. However, disregarding principles such as proportionality between crime and punishment, individualization of sanctions, and opportunities for rehabilitation—especially for non-professional offenders acting under economic pressure—can lead to unjust treatment of offenders and violations of human-rights standards (7).

In contrast to this punitive severity, the 2021 amendments introduced an important innovation. For the first time, the law criminalized intermediation, promotion, and dissemination of informal currency transactions through social networks and virtual platforms. Currency-related fines and punishments were also significantly increased. The judiciary also formed a special panel for prosecuting currency crimes, with authority to directly pursue violations concerning the repatriation of export currency (1). Nevertheless, some analysts argue that unilateral intensification of currency penalties, without reforming the country's banking and foreign-exchange structures, merely diverts currency smuggling from official channels to underground and untraceable channels. In practice, profitability does not decrease; rather, the phenomenon moves beyond the state's transparency mechanisms.

Extensive Exemptions and Their Role in Perpetuating Smuggling

In contrast to the strict approach toward organized smuggling, the Anti-Smuggling Law and its implementing regulations also contain significant exemptions for certain groups and situations. In practice, these exemptions have contributed to rent-seeking, monopoly, and corruption (11). Among the most important are small-vessel trade and passenger-accompanied baggage, which in some instances are excluded from smuggling provisions altogether or are subject only to minimal penalties; border-resident quotas, under which border residents in free zones and special economic areas are permitted to import goods without paying customs duties, while the abuse of these quotas through the purchase and aggregation of individual quotas has become a common method of organized smuggling; and exemptions arising from amending provisions, which, while closing certain legal gaps, have created new ambiguities, divergent interpretations at customs offices, and pathways for smuggling raw and semi-processed materials (4). These dual exemptions—strong deterrence on one side and half-open legal doors on the other—have not curbed smuggling. Instead, they have exacerbated corruption and rent-seeking by creating black markets for permits, quotas, and fake waybills (1).

Neglected Dimensions of Legislative Policy: Reverse Smuggling, Health-Related Goods Smuggling, and Porterage

One of the serious deficiencies of the law is its failure to adequately anticipate and regulate emerging phenomena that are rapidly evolving and adapting to current conditions. Three areas are particularly important. The first is reverse smuggling, especially the illegal export of subsidized goods and fuel. Given the enormous price differentials for energy carriers and certain essential goods between Iran and neighboring countries, reverse smuggling has become one of the most profitable criminal activities. The existing law addresses reverse smuggling only through

scattered and incomplete provisions. Professional smugglers have exploited this gap by using tactics such as changing the designated use of subsidized goods, for example converting wheat into flour or transforming animal-feed inputs into smuggled animal feed (3). Experts estimate that between 20 and 30 million liters of petroleum products are lost or smuggled daily in Iran. Considering the price of gasoline and diesel in destination countries, which often exceeds 50,000 tomans per liter, the annual value of this smuggling reaches several billion dollars. Fuel smuggling not only diverts government subsidies, which are intended to provide affordable fuel to the population, into the hands of smugglers, but also produces harmful environmental and infrastructural consequences. The absence of a single responsible authority to monitor the fuel chain from refinery to petrol station, together with weaknesses in the fuel-card system that allow the use of counterfeit or rented cards, are among the key factors sustaining this phenomenon.

The second area is the smuggling of health-related goods, including medicines, medical equipment, and supplements. Despite specific laws in the health sector, the Anti-Smuggling Law has not paid adequate attention to this category. Exemptions granted to travelers and border residents have effectively become gateways for counterfeit, expired, or otherwise smuggled medicines (12). This neglect was particularly harmful during the COVID-19 crisis, when shortages of certain medicines became acute and the lives of numerous patients were placed at risk. According to some reports, approximately 30% of medicines available in the markets of certain border provinces enter through smuggling channels without any health oversight. The third area is porterage and the border-worker phenomenon. Porterage is one of the most complex socioeconomic issues along Iran's western and eastern borders. It lacks a clear legal or jurisprudential character; some jurists and legal scholars justify it under concepts such as necessity or the removal of hardship. Legislative criminal policy has failed to adopt an explicit and coherent position on it (13). On the one hand, senior officials emphasize a distinction between porterage and professional smuggling. On the other hand, in judicial and executive practice, porters are often prosecuted and punished as smugglers, and their property may be confiscated. This dual position places porters in a legal gray area and makes them vulnerable to exploitation by organized smuggling networks.

Between 2023 and 2025, the Iranian Parliament took important steps to address this area. In February 2024, it passed the Law on Organizing and Supervising Border Trade, Including Porterage and Seafaring, and Creating Sustainable Employment for Border Residents. Subsequently, in January 2025, the Cabinet approved its implementing regulations. Under these regulations, porters must operate through border-resident cooperatives or through individuals holding trade cards or petty-trading permits approved by the Provincial Border Exchange Organizing Council. Nevertheless, civil society organizations and border activists have expressed concern about full implementation. Bureaucratic obstacles, insufficient funding for alternative employment, and continued reliance on security-based treatment of porters are among the factors that may prevent the law from achieving its stated objectives.

Challenges to Implementation and Obstacles to Realizing Legislative Policy

Even if the Anti-Smuggling Law is regarded as relatively comprehensive and progressive in terms of content and quality, its incomplete and inconsistent implementation has become a major obstacle to controlling smuggling. Numerous studies have highlighted several implementation shortcomings. The first is weak inter-agency coordination. The Central Headquarters for Combating the Smuggling of Goods and Currency, which is expected to function as the coordinating body, faces budget shortages, limited authority, and resistance from various

executive bodies to information-sharing. This coordination weakness is especially evident in data exchange among Customs, the Central Bank, the Ministry of Economic Affairs and Finance, and the Governmental Discretionary Punishments Organization. The second is the lack of technological and electronic infrastructure. Many of the systems envisaged by the law have either not been launched—such as an integrated system for tracking goods across the entire chain—or operate only minimally, without nationwide coverage or effective connection to banking and tax systems (1). For example, the Comprehensive Customs System and the Single Window for Cross-Border Trade have still not been fully implemented in some major customs offices, including those in Tehran and Bandar Abbas. The third is corruption and rent-seeking in regulatory and customs bodies. The existence of systematic and planned corruption and rent-seeking in Customs, the Ports and Maritime Organization, the Governmental Discretionary Punishments Organization, and other responsible institutions constitutes the most serious obstacle to effective implementation (11). According to some reports, power-based rents behind the smuggling of goods and currency are a tangible reality; as long as these corrupt structures remain unreformed, any law is likely to fail. More detailed investigations indicate that corruption in Iranian customs is systematic and programmed. Experts note that goods are deliberately delayed in the clearance process to extract bribes; incorrect valuation, collusion, and intentional accumulation of goods in warehouses are common tactics. In cases such as the Debsh Tea Company corruption case and certain household-appliance smuggling scandals, corruption extended to forged declarations, bribes paid to customs officers, and the issuance of fake permits. In one striking case, the amount involved in a single corruption-and-smuggling case was estimated at 1,600 trillion tomans, or approximately USD 32 billion, exceeding the annual budget of some ministries. This illustrates that customs corruption has become a national-scale problem. Under such conditions, any legal reform that does not prioritize anti-corruption will merely give offenders a reason to change their methods, rather than provide a fundamental solution to the smuggling problem.

Currency fluctuations and economic incentives for smuggling constitute another major challenge. Unstable currency policies and repeated exchange-rate shocks dramatically increase the profitability of smuggling and reinforce criminal motivation. The law alone cannot neutralize these structural incentives unless it is re-embedded within a stable and rational macroeconomic policy (14). When the gap between the official and free-market exchange rates exceeds 50%, the incentive to smuggle currency and imported goods reaches its peak, and any penal law is likely to prove powerless against this powerful economic force.

Conclusion

Evaluating Iran's legislative criminal policy on the smuggling of goods and currency through official channels produces a dual picture, but one that offers important lessons for reforming penal policy. On the positive side, the 2013 Anti-Smuggling Law and its 2021 amendments have taken constructive steps toward systematizing criminalization, diversifying penal responses, establishing preventive institutions, and using modern technologies. The inclusion of a separate chapter on situational prevention and the acceptance of the principle that prevention is preferable to punishment indicate a gradual shift away from a purely repressive paradigm toward a hybrid model (9). The emphasis on organized and professional smuggling, together with the definition of quantitative indicators for it, is another strength: the legislature has attempted to distinguish petty smuggling from large-scale smuggling (7).

Nevertheless, the law still suffers from numerous structural and substantive weaknesses that severely limit its effectiveness. These include an overly broad and ambiguous definition of smuggling that merges simple

administrative violations with serious organized crimes under a single heading; multiple adjudicatory authorities that prolong proceedings; the dominance of an enemy-criminal-law approach accompanied by disproportionate punishments; extensive and insufficiently regulated exemptions that foster rent-seeking and corruption on the one hand and encourage professional offenders to exploit legal loopholes on the other; and relatively limited attention to social prevention, reverse smuggling, and the trafficking of health-related goods. Furthermore, the lack of a coherent definition of economic crimes and the absence of clear criteria for distinguishing economic crimes from other offences are fundamental obstacles to consistent and fair implementation (15). Above all, the deep gap between what is written in the law and what is actually enforced—caused by weak inter-agency coordination, resource scarcity, structural corruption, and inadequate technological infrastructure—is the greatest vulnerability of the current legislative policy (1). Based on the foregoing analysis, Iran's legislative criminal policy in the fight against goods and currency smuggling may be described as being in transition: it is moving from a purely repressive model toward a multi-layered system that combines repression with prevention. However, the full realization of this transition depends on several fundamental reforms.

First, smuggling offences should be redefined on the basis of clear quantitative and qualitative criteria, including the value of goods, market impact, the offender's criminal record, and the degree of organization involved. Petty, professional, and organized smuggling should be clearly separated. Such redefinition could reduce current over-criminalization and enhance criminal justice. Second, greater emphasis should be placed on social prevention, especially the economic empowerment of border regions, the creation of sustainable alternative livelihoods for porters, and public awareness-raising regarding the consequences of smuggling (16). This requires specific budget allocations and cooperation among relevant ministries. Third, trade, customs, banking, and tax information systems should be harmonized and integrated, and technological infrastructure for goods tracking, including the Single Window for Cross-Border Trade and a unique tracking code for all goods, should be completed. This integration should be legally mandated, and any interruption or disruption in data exchange should carry legal consequences. Fourth, independent citizen oversight bodies should be established, and transparency should be ensured in the performance of responsible institutions, including Customs, the Governmental Discretionary Punishments Organization, and the Anti-Smuggling Headquarters. A serious campaign against corruption and rent-seeking within these bodies is also necessary. In particular, the establishment of a Special Customs Inspection body with direct monitoring authority and institutional links to the judiciary could be decisive.

Fifth, legal exemptions, including small-vessel trade, passenger baggage, and border-resident quotas, should be revisited in a manner that protects the rights of vulnerable groups and alleviates deprivation while minimizing opportunities for abuse by professional and organized smugglers. This could be achieved by setting maximum value ceilings for exemptions and requiring identity and national-code registration in the relevant systems. Sixth, supplementary or amending laws should be adopted to address existing gaps concerning reverse smuggling, the smuggling of medicines and health-related goods, and virtual or electronic commerce, which is rapidly becoming a new channel for smuggling. Explicit and separate criminalization of fuel smuggling and subsidized-goods smuggling is also essential. Finally, any reform of legislative criminal policy in this field cannot succeed without attention to the broader economic, political, and social contexts. As long as price and exchange-rate gaps between Iran and target markets generate enormous profits from smuggling, and as long as the subsidy distribution system, state monopolies, and weak economic governance continue to produce corruption and rent-seeking, criminal laws—however strict and apparently comprehensive—will function as a painkiller for a deep structural wound rather than

as a fundamental cure. Therefore, profound reform of economic policies, transparency in customs and trade processes, comprehensive anti-corruption measures, and strengthening the rule of law are preconditions for the success of legislative criminal policy against the smuggling of goods and currency. Without such changes, the inefficient cycle of legislation, enforcement, and reproduction of smuggling will persist. This time, the heavy cost will be borne not only by governments but also by ordinary citizens and, above all, vulnerable border communities.

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Authors' Contributions

All authors equally contributed to this study.

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The authors of this article declared no conflict of interest.

Ethical Considerations

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Transparency of Data

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