

**CUSTOMS INFORMATION FOR
COMMERCIAL
IMPORTERS AND EXPORTERS
IN ARMENIA**



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Introduction

This brochure is intended to provide general information on Customs import and export procedures and requirements for commercial importers and exporters in Armenia. For additional information, please refer to the official web site of the Customs State Committee of the Republic of Armenia at www.customs.am, or contact the Customs State Committee by telephone at (3741) 536 051.

For information on Customs import and export procedures for non-commercial imports and exports in Armenia, please refer to the Armenian State Customs Committee brochure entitled "Customs Information for Travelers and Non-Commercial Importers and Exporters in Armenia".

Import Procedures

According to Article 128 of the Customs Code of the RA, all goods and vehicles imported through the customs border of the RA are subject to declaration, except as stipulated by law. Goods and vehicles can be declared either verbally or in writing by providing accurate information on goods and vehicles, the purpose of their transportation, as well as other information on customs control and processing.

Goods and vehicles imported by organizations and private entrepreneurs must be declared in the Regional Customs House where that particular organization carries out its activities, with the exception of Yerevan “Zvartnots” Customs House, TIR Customs House and the Automobile Customs Point. Regional Customs Houses are located in Yerevan (“Araratian” and “Zvartnots”), Gyumri (Shirak Region), Vanadzor (Gugark Region), and Sissian (Syunik Region). The TIR Regional Customs House to process all TIR shipments (see **TIR Carnets** on page 4 of this brochure) and the Automobile Customs Point are also located in Yerevan. Goods imported by air transport by organizations and private entrepreneurs are declared in “Zvartnots” Customs House in Yerevan. Goods and vehicles with TIR Carnets imported by organizations and private entrepreneurs are declared in the TIR Customs House in Yerevan. All imported and exported automobiles are processed in the Automobile Customs Point.

Officers at customs border points of entry complete transit manifests (see **Transit** on page 4 and **Transit Manifest** on page 23 of this brochure) for commercial importations crossing the border of the Republic of Armenia. Transit manifests include a number of data elements such as the name of the Customs Office where the freight is to be declared, latest date for filing the declaration without penalties, document titles and numbers submitted by the carrier at the customs point, commodity name, number of items, etc. Organizations and private entrepreneurs importing goods and vehicles are required to perform declaration and final customs processing in the Customs Office designated on the Transit Manifest within 10 days of the day of importation.

At the designated Customs Office, the importer or his agent submits a Customs

Import Declaration (RA Government Decree no. 413, of May 15, 2001) using a **Single Administrative Document or SAD** (see page 22 of this brochure), together with an invoice (see **Customs Value** on page 5 of this brochure), a Certificate of Origin if required (see **Origin** on page 14 of this brochure), the Certificate of Conformity in the case of goods subject to mandatory certification provisions (see **Goods Subject to Mandatory Certification** on page 15 of this brochure) and other documents required for Customs Control (Gov. Decree N 1779, Nov 21, 2003). This import declaration will serve to acquit the transit control document or TIR document, and to account for the importation of the goods into Armenia. Depending upon the circumstances of the importation, the importer has the option to import the goods on a permanent basis, import the goods on a temporary basis (see page 20 of this brochure), or import the goods into a customs-controlled warehouse, duty free shop or a free trade zone. Further information on the requirements and allowances of the various import options may be obtained from the Customs web site or by contacting the Customs State Committee.

Before starting the declaration process the declarants have the right to inspect and measure goods and vehicles, and take samples if permitted by customs bodies on condition that they will be included in the submitted declaration.

Goods and vehicles are declared in the Customs House or Customs Point by the following sequence:

1. Registering a SAD
2. Accepting a SAD
3. Selectivity
4. Payment
5. Goods Release

1. SAD Registration

Based on the documents submitted to meet the Customs Control requirements, the declarant fills out the corresponding fields in the SAD. The completed SAD is registered in the automated system. The registered SAD is checked and signed by the declarant and stamped with the organization seal and is submitted to the authorized person in the customs house, i.e. to the assessing inspector. Amendments and supplements to the

customs declaration are made before the authorized customs officer accepts it.

2. Accepting a SAD

Customs bodies check the accuracy of the completion of the SAD, the completeness and validity of submitted documents, the accuracy of applying the customs value method, etc. After the documents are checked the declarant is notified about the responsibility he/she bears in case incorrect information is provided and only after that the SAD is assessed and accepted. The assessed SAD is sealed with the inspector's personal seal, and the declarant signs and seals the document with the seal of the organization. The assessed SAD is considered to be accepted by customs bodies. It is a legal document starting from the moment it is accepted, and the declarant bears a responsibility for the inaccuracy of information declared by him.

3. Selectivity

After reviewing the SAD, further declaration direction is selected based on the selection criteria offered by the ASYCUDA computer system. A SAD can be selected for:

- Red channel - declared freight is subject to detailed inspection
- Yellow channel - declared freight is subject to partial inspection
- Green channel - declared freight is released without inspection

4. Payment

The declarant pays the customs payments calculated in the SAD. All documents necessary for customs payments are to be completed, namely an **Order for Transfer of Customs Payments to the Budget** (page 24) and a **Customs User Fee Collection Receipt** (page 25). The inspector seals the SAD and the other above-mentioned documents.

5. Goods Release

If red and yellow channels are selected, declared goods are inspected according to the procedures defined by the law, and correspondence between the goods indicated in the SAD and the goods presented is checked.

If there is no correspondence between the information mentioned in the declaration and the actual goods, a protocol regarding

the violation of customs regulations is prepared in accordance with the legislation of the Republic of Armenia.

The declarant submits documents (a certificate of correspondence or about origin, etc.) provided by authorized bodies in case there is a necessity of non-tariff regulation defined by the legislation of the Republic of Armenia.

Declared goods are subject to veterinary, sanitary and other type of control provided by the state bodies of the RA, if there is the necessity for it.

After having inspected goods (red and yellow channels), if information declared corresponds to the goods presented, the freight is released by making an appropriate note on the SAD.

Customs Brokers

Customs declarations for the importation of commercial goods may be presented by the legal importer of the goods, or by a customs broker authorized by the legal importer to act as his agent.

A customs broker is a person who has the legal license of the Republic of Armenia to carry out customs processing and inspection and is acting on behalf of the persons or legal entities importing the goods.

The relations between the customs brokers and the people they represent are regulated by the Civil Code of the RA according to the contract concluded between them and other legal norms.

Customs brokers have the right to perform all types of activities within the declarant's authorities, required by customs processing, as well as other intermediate functions related to the customs system upon the request of the person represented by the broker and financed by that person.

Customs processing can be performed by the citizens of the Republic of Armenia having customs qualification according to the assigned procedures of the State Revenue Minister's Order N 02/1508 (December 5, 2000) "On Meeting the Requirements of Article 70, Point 2 of Article 96 and Article 117 of the Customs Code of the Republic of Armenia".

Confidential information regarding state, banking, trade and business is not to be

published and cannot be used by customs brokers or their employees to their own benefit or that of a third person. Customs brokers and their employees have the right to use import information they have obtained for accomplishing their assigned tasks exclusively for customs purposes. Information can only be provided to third persons, including state bodies, within the exception of cases defined by the law.

Transit

Transit is movement of goods and means of transportation under customs control from one customs control border point to another customs control border point without changing the bill of lading.

Transit shipment of goods and means of transportation through the Republic of Armenia territory is regulated by Articles 27 and 28 of the RA Customs Code and by RA Government Decree N. 887 "On Confirming the Order of Transit Shipment of Goods and Means of Transportation through the RA Customs Territory and Cases of Mandatory Customs Accompaniment".

In the case of transit, no customs payments shall be collected except customs user fees and other payments established by law. Means of non-tariff regulation shall not be applied either, except as stipulated by law.

In the case of transit for accomplishment of shipment of goods between two customs offices, a maximum of 10 days should be allocated. In case of influence by insurmountable power these goods are required to be transferred to responsible storage by customs entities within the mentioned terms.

No changes, besides natural wear and changes emerged as a result of shipment or storage in unusual conditions, are allowed.

Pursuant to Article 28 of the Customs Code, the person conducting shipment bears the responsibility for the transit shipment of goods and transportation means. However, the Declarant (eg: for providing inaccurate information in the declaration) and the carrier of the goods (eg: for damaging Customs security means) may be held accountable as well.

Goods and transportation means under transit shipment through the RA territory are declared in "Transit Shipment"

customs mode at the customs point through which the goods and transportation means are entered into the Republic of Armenia Customs territory.

If the goods and transportation means under transit shipment through the Republic of Armenia territory have been stolen, lost or did not reach the destination customs control point due to other reasons without permission by customs entities, then the person conducting shipment of goods shall within ten days following the period envisaged for transit shipment re-declare in "Import for free circulation" customs mode and pay the customs payments defined within that customs mode, as well as penalties and fees envisaged by the law for making the payments later than the defined terms counted from the day of the entry of the goods into Armenia.

TIR Carnets

The International TIR convention was signed in 1975 and has been in effect since 1978. So far the TIR convention is one of the most practical international transportation conventions and constitutes rather an efficient and universal system for customs transit.

In general, all customs transit systems are established for the purpose of simplifying and facilitating the customs security means, i.e. transportation of goods with seals and stamps, as well as for customs security in transit countries and for providing guarantees. The success of any transit system depends on the simplicity of its application both for the people involved in international transit and for customs workers.

The TIR regime was developed with the aim of minimizing all the difficulties that transporters face, as well as it provides an international system of control and security to the customs bodies. The system should substitute the national procedures at the same time it should protect illegal import of goods into transit countries. An exporter in another country wishing to make use of the TIR regime for the transport of his goods will obtain a TIR Carnet from an agent of the International Road Transport Union. This TIR Carnet will accompany the goods and serve as a control document for Customs purposes, and a guarantee of collateral in the event of any potential infraction of Customs requirements in the countries through which the goods pass.

There are 5 main requirements in the TIR regime for transporting goods with minimum delays and for maximum security from the part of the customs bodies of the transit countries. They are as follows:

1. Goods must be transported in safe vehicles or special boxes.
2. The risk for paying customs duties and taxes is to be guaranteed by the international standards.
3. Goods must have the document accepted by all the countries participating in the convention, which was prepared in the delivery country and plays the role of a control document in delivery, transit and receiving countries.
4. Customs control methods in the delivery country should be valid in transit and destination countries.
5. The application of TIR procedures (providing with TIR books) is controlled by authorized national bodies.

According to Resolution 22 “On Providing the Full Participation of the Republic of Armenia in 1975 TIR Convention” adopted by the Government of the RA on January 26 in 1996, the Republic of Armenia has joined the above-mentioned convention since January 1996. According to the Resolution 1097 “On Establishing a Regional Custom House of TIR for the State Customs Committee of the Government of the RA” a Regional TIR Custom House has been established.

According to the Customs legislation of the RA, ‘TIR’ is marked in the third column of the transit document for goods imported into the customs territory of the RA. In addition to other customs documentation needed for customs processing the TIR book is submitted to customs bodies for closing it properly and sending it back to the country that issued that book.

The specialized Regional TIR Customs House does the customs processing in TIR books. Customs processing is done according to the same procedures that are applied in other Regional Customs Houses

Customs Value

The principal method presented by the Customs Code for the calculation of the customs value of imported goods is based upon the transaction price of the imported goods (the price paid or payable for the goods for export to Armenia). For calculating the customs value of goods

transported through the customs border by using the transaction price method, the declarant should submit a payment document (an invoice or other substituting document) for the purchase of the goods in the exporting country together with the customs declaration.

The invoice or substituting document should include the following information:

- Document submission date
- Document sequential number
- Information on the seller (deliverer), buyer (receiver), their full names
- Detailed description of goods, their names, brand or trade mark
- Information on the number of items, unit of measure, price of the unit, weight, and total value of the goods
- Information on commission and broker charges for transporting, loading, unloading, transshipment, insurance and other similar expenses for transporting goods to the customs border of the Republic of Armenia, provided it is included in the delivery requirements in separate lines.
- Information provided by the buyer to the supplier on the amounts subject to payment by the buyer to the supplier for full or partial compensation for the purpose of goods production and supply, provided directly or indirectly and for the further sale, usage or ownership of goods.

The customs valuation of imported goods by the transaction price method is carried out by the person transporting goods or by another person authorized by him who declares them together with the necessary information.

If it is not possible to determine the transaction price of the imported goods, the following alternate valuation methods will be applied, in order, to determine an equivalent transaction value:

- The transaction value of identical imported goods;
- The transaction value of similar imported goods;
- The market value of the imported goods in Armenia, from which value elements added to the goods after crossing the border are deducted;
- A computed value consisting of the manufacturing costs of the

- goods plus an appropriate profit margin;
- A residual valuation method, subject to specified conditions.

7. The amounts of money the buyer pays to the supplier for reselling, using or owning the goods transported through the customs border.

Costs included in the customs value:

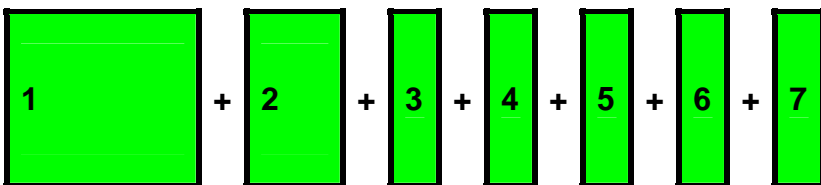
1. The purchase price of the goods in the exporting country
2. Freight, loading, unloading, transshipment, insurance and other similar expenses for transporting goods to the customs border of the Republic of Armenia
3. Commission and broker charges for goods with the exception of commission and broker charges for goods procurement for transporting them to the customs border of the Republic of Armenia
4. Costs fully or partially compensated by buyers to suppliers provided directly or indirectly for the production and supply of goods transported through the customs border:
 - the cost of substances, components and other similar materials included in the goods
 - the cost of using tools and other similar objects used in goods production
 - the cost of substances consumed during goods production
 - the cost for architecture, design, projecting and other similar work necessary for goods production implemented in countries other than the importing country.
5. Money paid to the suppliers directly or indirectly by buyers for royalties and licenses, as a necessary condition for product sale.
6. Cost for containers, packages and packaging.

The above-mentioned costs shall be included in the customs value to the extent that they are not already incorporated into the purchase price of the goods.

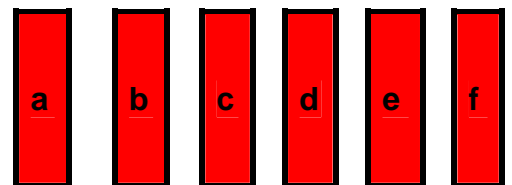
Costs excluded from the customs value

The following are not included in the customs value:

- a. Indirect taxes paid or subject to payment in the exporting country that are specifically mentioned in the payment documents.
- b. Freight, loading, unloading, transshipment, insurance, commission and broker charges.
- c. Interests from buyer's financial liabilities excluding the amounts subject to payment to the supplier for further resell, use or ownership of goods provided the given tariff does not exceed the average percentage rate applied in similar transactions during the same or approximately the same period in exporting countries.
- d. Value of information in electronic form (software, etc.).
- e. Payments for providing technical support, assembling, dismantling, construction of equipment and machinery and plants transported through the customs border of the Republic of Armenia, unless they are included in the actual payments or are subject to payment for those goods.
- f. Duties, taxes and other required payments that are charged for goods import in the importing country, unless they are included in the actual payments.



Included in the Customs Value



Not Included in the Customs Value



Goods Classification

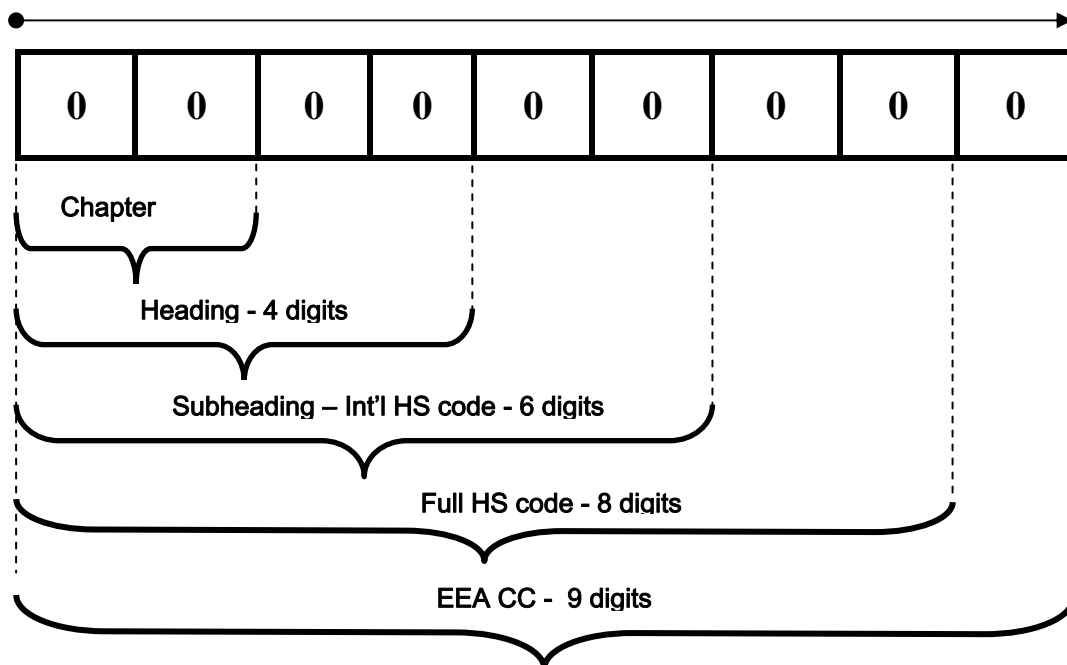
The goods in the RA foreign trade are classified using the Harmonized Commodity Description and Coding System-(HS), which was adopted on January 1, 1988 in compliance with the June 14, 1984 International Convention on the Harmonized Commodity Description and Coding System officially recognized in more than 150 countries. According to the Harmonized System (HS), any type of physically movable commodity is classified in one of 21 commodity sections (indicated in Roman numerals I-XXI). Within these sections the goods are classified by their attributes, the materials they are made of or, in some cases, by function. In the international levels of the HS each commodity has a six-digit code, two digits of which indicate the commodity chapter (there are 97 commodity chapters in HS - from 01 to 97), another two - a sub-chapter or commodity heading, and the final two - sub-headings. Thus, these six digits give the final description of a commodity under the HS. Based on the specific features of a given country and customs tariffs needs and to provide a more detailed classification of goods, the

HS system allows countries to add any number of digits to those six without changing the HS structure. Based on HS system, the Combined Code (CC) was designed for OECD countries and two more digits were added. On November 3, 1995, on the basis of CC the agreement on CIS External Economic Activities Uniform Commodity Code (EEA CC) was signed in Moscow. The RA agreement was confirmed by RA Presidential Decree on July 3, 2000. Both EEA CC and CC have a nine-digit structure. The 9th digit is not used now and "0" is indicated instead.

It should be noted that pursuant to the Articles 181 and 182 of the RA Customs Code, classification of goods by EEA CC – the attribution of goods to the groups provisioned (classified) by EEA CC - is the customs bodies' responsibility.

Under the EEA CC, kilogram (kg) is used as a main measurement unit for all goods and, in some cases, additional units are applied to specific types of goods (e.g. liter, piece, thousand pieces, pair, etc): Measurement units under the EEA CC have three-digit codes.

The Commodity Code has the following structure:



The code is indicated in column 33 of the Customs Declaration (SAD)

Customs Payments

Under the RA Customs Code, the following duties collected by the tax bodies for transportation of goods and vehicles across the RA customs border and provisioned by the law are considered customs payments:

- Customs Fees
- Customs Duties
- Value Added Tax
- Excise Tax
- Presumptive Payments
- Road Tax
- Environmental Payments

Customs Fees

Customs Fees are paid for the provision of customs services at the rate determined by the RA Customs Code. These rates are adjusted periodically to reflect the annual rate changes of the Armenian Dram. Customs Fees are mandatory payments to the state budget, which are used to ensure development of customs affairs and meet technical needs of customs offices and social needs of customs officers.

Rates of Customs Fees:

1. The Customs Fees for goods transported via the RA customs border are determined at the rate of 3,500 drams, which also applies to customs formalities related to currency and foreign currency remitted by banks. The Customs Fee set at 3,500 drams is paid for each customs formality - for filling in each Customs Declaration Form (SAD).

2. The Customs Fees for inspection and computation of goods except those transported through pipelines and transmission lines are at following rates:

- For customs control of goods weighing up to 1 tonne and stated in the same customs declaration - 1,000 drams;
- For customs control of goods weighing over 1 tonne and stated in the same customs declaration - 300 drams for each additional tonne or part of a tonne.

3. The Customs Fee on goods transported through pipelines and transmission lines is collected monthly at the rate of 500,000 drams.

4. If customs formalities or some activities related to goods are carried out outside

the places determined by the customs authorities, the Customs Fees are collected at double rates.

5. The customs bodies collect 1,000 drams' Customs Fee for provision of documents (forms). The customs body determines the list of documents. The Customs Fee is collected for provision of any of the following documents:

- Customs Declaration Form (SAD)
- Instruction on transfer of customs revenues to the budget
- Freight Summary
- Permit for temporary import of motor vehicles to the RA
- Motor vehicles registration certificate

6. For customs convoy of goods via the territory of the Republic of Armenia, the Customs Fee is collected at 10,000 drams per 100 km. In the event that the Customs or security seals on the transit vehicle are broken, the customs convoy of goods is compulsory, while in the other cases it is done at the forwarder's request in writing.

7. The customs bodies collect a Customs Fee for keeping the goods in customs warehouses at the following rates:

- For up to 1 tonne: 1000 drams per day
- For more than 1 tonne: 300 drams per day for each additional tonne or part

The customs bodies may keep the goods in customs warehouses (for instance when the term of import fixed for a good imported to the RA by "temporary regime" expired but it has not been re-exported or its customs regime has not been changed for some reason). In such a case, within ten days after the expiration of term this good should be given into the tax bodies charge.

8. The Customs Fee for customs control of vehicles is collected at the following rates:

- For motorcars with up to 10 passenger seats: 2000 drams
- For other vehicles: 5000 drams

Exemptions from the Customs Fee

The following are exempt from payment of the Customs Fee, pursuant to Article 111 of the Customs Code:

- those goods that during transportation enter the customs territory of Republic of Armenia within the framework of

humanitarian aid programs. Where the Law (and international agreements) does not clearly provide the terms of identification of such humanitarian or technical (and other) aid programs, these terms are provided by the Authorised Body of the Government of Republic of Armenia co-ordinating the issues related to humanitarian aid;

- accompanying goods transported by physical persons across the Customs border of Republic of Armenia that are subject to Customs duty privileges defined by the Article # 105 of the present Code.
- cultural values exported under the "Temporarily export" regime with notification of intended import in accordance with the procedure established by the legislation in force;
- means of transportation carrying out regular international conveyances in the process of transportation.

Payment and Refund of Customs Fees, Penalties for Failure to Pay

The Customs Fee is paid in the official

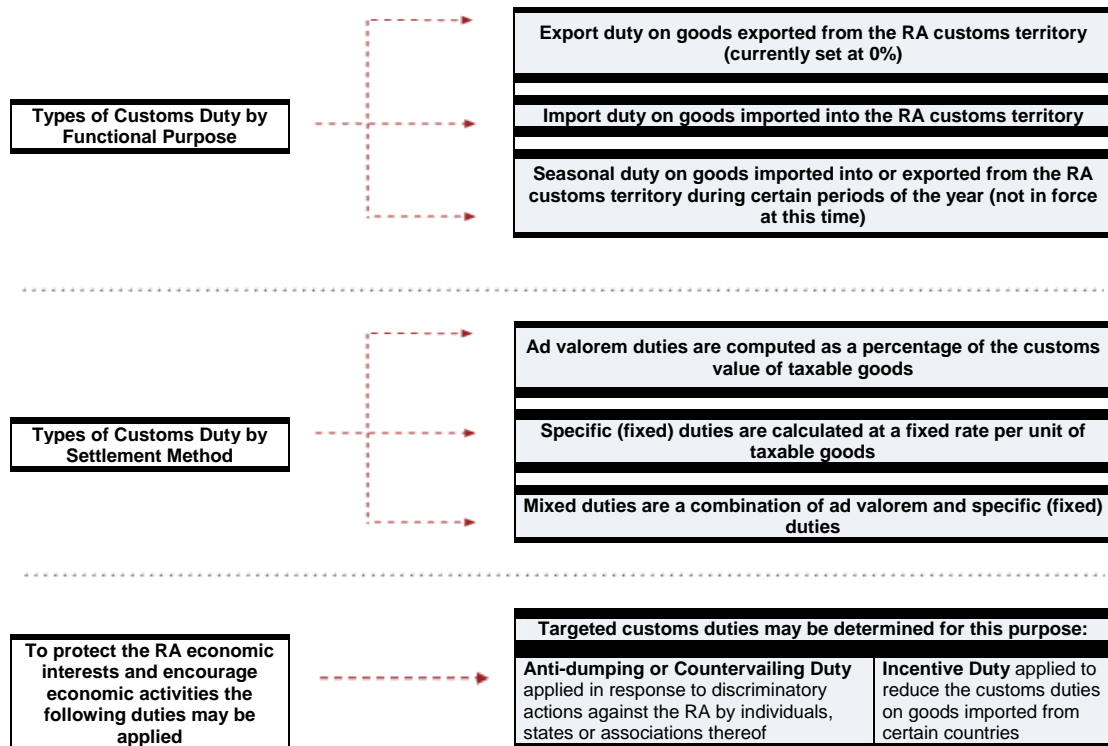
currency of the Republic of Armenia – the Dram - within three days from the time specified services are provided.

The taxpayer may reclaim the amount of Customs Payments paid in excess of the fixed rate within three years after the payment. The customs agency will credit this amount to the account of the payer's future payments or pay it back to the payer within 30 days after receiving the payer's application for a refund. The application for a refund of the amount exceeding the fixed rate or its credit to other liabilities can be made within a day after the payment day, while non-paid or partially paid customs payments are collected by the customs agencies within a year following the day when the liability arose.

In case of delay of Customs Fee payment, a penalty is collected for each overdue day at 0.2% of the unpaid amount.

Customs Duty

Customs Duty is a mandatory payment for transport of goods across the RA customs border, paid to the state budget following the procedure and at the rate determined by the RA Customs Code. The RA Customs Code stipulates the types of Customs Duty (Articles 100, 101) and the rates (Article 102).



See the Customs Web Site or contact the State Customs Committee for information on current rates of Customs Duties.

The customs bodies calculate the Customs Duties at the rate as of the day the declaration is filed, within ten days following the day the goods are transported across the RA customs border. Customs Duty is paid in the RA official currency – the dram (Government Decree No. 230, of April 19, 1999).

The following are Customs Duty free:

- Goods imported under the exemptions listed in Article 105 of the Customs Code;
- Goods released under "transit shipment" regime;
- Goods released under "temporary import" regime within the first year of import, except the cases provisioned by the Government of Armenia;
- Goods released under "temporary export" regime within the first year of export, except as determined by the Government of Armenia;
- Goods released under "temporary import for processing" regime;
- Goods released under "temporary export for processing" regime;
- Goods released under "import to customs warehouse" regime;
- Goods released under "import to free customs warehouse" regime;
- Goods released under "re-import" and "re-export" regimes, except the cases provisioned by the RA Customs Code;
- Goods released under "destruction" regime;
- Goods released under "import to duty free shop" regime;
- Goods released under "import to a free trade zone" regime;
- Vehicles used for regular interstate transportation of freight, baggage, and passengers as well as tools, fuel, and food needed on the way, during stops or to repair broken vehicles;
- Currency, foreign currency, and securities;
- Goods imported to the customs territory of the RA within humanitarian and charitable projects. If not explicitly stipulated in law (including international agreements), a project is identified as humanitarian aid and charitable project or technical (or other) assistance by the Government of

Armenia body authorized to coordinate humanitarian aid;

- Goods needed for supplying the commercial organizations' authorized capital and included in the list approved by the Government of Armenia in Decree number 720 of August 7, 2001. In the event that these allowances are removed, the penalties are to be collected for the failure to pay the Customs Duty or delay in payment within three years after taking advantage of these privileges.

The Law may stipulate other customs duty allowances.

Customs duties paid in excess of the due amount are credited by the customs bodies to other liabilities due to them or paid back no later than within 30 days after receiving the payer's application for payment. The application for refunding the duties collected in excess of due amount or that on crediting to other liabilities is received within two years after payment.

Customs duties not paid or partially paid are to be collected by the customs bodies within two years of the liability originating.

In case of delay in the payment of customs duties, a penalty is collected from the payer at 0.2% of non-paid duty for each overdue day.

Value Added Tax

Value Added Tax (VAT) is an indirect tax paid to the state budget by the procedure and at the rates provisioned by the law. VAT on goods and vehicles imported to the RA by "import for free circulation" customs regime is assessed and collected by the tax bodies, except:

- The goods imported to the RA by the organizations and individual entrepreneurs, included in a list established by law, taxed pursuant to the law at "0" rate customs duty, and exempt from excise tax;
- The goods and vehicles imported by the RA and foreign residents as well as those without citizenship (physical persons) to the RA customs area in a quantity and at a price not exceeding the exemptions stated in Article 105 of the RA Customs Code.

The VAT taxable value of goods imported to the RA is the customs value of goods imported at "0" rate customs duty; the customs value plus the customs duty collected for goods taxable by customs duty; the customs value plus the excise duty collected for goods taxable by excise tax; the customs value plus the customs duty and excise tax for goods subject both to customs duty and excise tax. Thus, the VAT on goods imported in the RA is assessed on the basis of the following formulae:

- for the goods taxable at "0" rate customs duty not included in the list of goods exempted from VAT collection at the border:

$$\text{VATa} = \text{Cv} \times \text{RVAT}$$

- for goods subject to customs duty:

$$\text{VATa} = (\text{Cv} + \text{Ca}) \times \text{RVAT}$$

- for goods subject both to excise tax and customs duty:

$$\text{VATa} = (\text{Cv} + \text{Ca} + \text{Ea}) \times \text{RVAT}$$

- for physical persons other than individual entrepreneurs:

$$\text{VATa} = (\text{Cv} - \text{Ae}) \times \text{RVAT}$$

- for goods subject to excise tax and imported by physical persons other than individual entrepreneurs:

$$\text{VATa} = [(\text{Cv} - \text{Ae}) + \text{Ea}] \times \text{RVAT}$$

VATa -	amount of Value Added Tax
Cv -	customs value of goods
Ca -	amount of customs duty
Ea -	excise tax
Ae -	the value amount exempt from customs duty on goods imported by travelers (Article 105 of the RA customs Code)
RVAT -	rate of Value Added Tax

If the imported goods are those previously exported from the RA for processing or repair, the value taxable by VAT is the cost of their processing or repair, which should be paid to foreign organizations or foreign citizens and those without citizenship, and in the event that this cost cannot be estimated, the taxable value is the difference between the customs value recorded during export and that for import after processing or repair.

The following are VAT exempt (not taxable):

- Import of goods by individuals for personal consumption;

- Import of personal property by citizens entering the RA for permanent residence;
- Import of goods owned by the foreign residents and imported to the RA for processing and export thereafter within the time fixed in the contract but no later than within a year between import and export and if there is an export agreement. In the event that these goods are not exported within the fixed time, the VAT amount, including penalties for delays pursuant to the law, are to be levied.

Excise Tax

Excise Tax is an indirect tax on import of goods specified by the RA Law on Excise Tax or on sale of these goods by their producers in the territory of the Republic of Armenia paid to the state budget in accordance with the procedure and rates established by legislature.

In cases stipulated by the RA legislature the RA tax bodies calculate and collect tax on import of goods taxable by excise tax paid to the RA budget. The RA customs bodies collect excise tax on import of beer, grape and other wines, wine ingredients, spirit and alcoholic drinks, tobacco substitutes, cigars, cigarillos and cigarettes with tobacco or its substitutes, petrol, crude oil and oil products, diesel fuel, oil gas and other gas-like hydrocarbons (except natural gas) to the RA territory from the legal entities (including representations and subsidiaries registered in the RA by the established procedure) and individuals.

The objects of the excise tax are goods imported to the RA customs area under "import for free circulation" customs regime. The taxable base for collection of excise tax is the volume of goods liable to excise tax and measured in certain in-kind units. The excise tax rates are as follows:

- For strong drinks with over 40% vol. included in the list above (code 2208) the tax rate is increased by 7.5 drams for each percentage point exceeding 40%.
- Strong drinks with up to 9% vol. are taxed at 100 drams per liter.
- Other laws provide the excise tax rates for tobacco products, diesel fuel, and petrol.

EEACC commodity code	Description of Commodity Heading	Taxable base measure	Excise Tax Rate (dram)
2203	Beer	1 liter	70
2204	Wine made from fresh grapes and other wine, wine ingredients	Manufacturer's price (without VAT and excise tax) and customs value in case of import	10 %but not less than100 drams per liter
2205	Vermouth and other grape wine flavoured by vegetable and other aromatic extracts	1 liter	500
2206	Other brewed drinks (cider, perry, mead)	1 liter	180
2207	Ethyl spirit	1 liter (by recalculation for 100 % spirit)	600
2208	Strong drinks	Manufacturer's price (without VAT and excise tax) and customs value in case of import	30%, but not less than 380 drams per liter
2209	Tobacco substitutes	1 kilogram	1,500
2205	Crude oil and oil products	1 tonne	27,000
2711 (except 2711 11 and 2711 21)	Oil gas and other gas-like hydrocarbons (except natural gas)	1 tonne	1,000

The following are exempt from the Excise Tax

- Alienation (sale) of the exported from the RA goods liable to the Excise Tax, if a copy of customs declaration with the note "permit passage" is available.
- The goods liable to the Excise Tax imported to and exported from the RA customs area under the customs regimes other than "import for free circulation" and registered in accordance with the RA customs legislation.
- Import and alienation of Excise Taxable goods seized, transferred to the state, and transferred to the state by succession in accordance with the procedure established by legislature.
- Excise Taxable goods imported to the RA by physical persons other than individual entrepreneurs, in a quantity or at customs value not exceeding that determined by the customs laws.

The Excise Tax on imported goods subject to the Excise Tax is paid by the Excise taxpayers within ten days after they are imported.

Presumptive Payments

In the Republic of Armenia a Presumptive Payment is imposed on the importation of diesel fuel, petrol, and tobacco products. The Presumptive Payment on diesel fuel

and petrol is determined by the RA Law on Presumptive Payments on Diesel Fuel and Petrol Imported to the Republic of Armenia, while that on tobacco products is stipulated in the RA Law on Presumptive Tax on Tobacco Products.

Individuals and organizations importing diesel fuel in the RA customs area are considered the taxpayers of the Presumptive Payment on imported diesel fuel. The rate of Presumptive Payment is fixed at \$65 per tonne.

The individuals and organizations importing petrol to the Republic of Armenia are considered the taxpayers of the Presumptive Payment on imported petrol. The rate of Presumptive Payment is set at \$222 per tonne.

The persons importing tobacco products to the RA are considered the taxpayers of the Unified Presumptive Payments of VAT, Excise Tax, and Customs Duty on imported cigars, cigarillos, and cigarettes (tobacco products).

Irrespective of the taxpayer's economic activities, the Presumptive Payment is computed and paid at the following rates:

EEA CC Commodity code	Commodity Description	Presumptive Payment Rate (dram equivalent of US dollars per 1,000 pieces)
2402 10 001	Cigars	3000
2402 10 0092	cigarillos	30
2402 20 9002	filter cigarettes	11
2402 20 910	non-filter cigarettes	6

Road Tax Collected for Driving on Highways

The road tax is a mandatory payment to the state budget to produce revenues needed for building, repair, and maintenance of the RA state-owned highways of general use. The road tax is paid by the owners of motor vehicles, individuals and legal entities as well as

enterprises not having status of a legal entity driving their vehicles by highways to carry out activities pursuant to the RA Law on Road Tax. The customs bodies collect the road tax on motor vehicles registered in other countries at the customs point when they pass the RA border. The customs bodies determine the amount of the road tax for driving on highways and collect the tax to be paid to the RA budget.

1. Road tax on vehicles registered in other countries: The road taxes on vehicles registered in other countries are levied within fifteen days at the following rates each time the vehicles enter the Republic of Armenia:

Description of Motor Vehicle	Tax Rate (drams)
Motor cars with up to 7 passenger seats	10,000
Motor cars with up to 13 passenger seats (buses)	20,000
Motor cars with from 13 to 30 passenger seats (buses)	40,000
Motor cars with more than 30 passenger seats (buses)	60,000
Trucks with up to 1.5 tonne freight capacity	15,000
Trucks with from 1.5 tonne up to 3t freight capacity	25,000
Trucks with from 3 tonne up to 5 tonne freight capacity	40,000
Trucks with from 5 tonne up to 10 tonne freight capacity	65,000
Trucks with from 10 tonne up to 20 tonne freight capacity	80,000
Trucks with from 20 tonne up to 36 tonne freight capacity	110,000
Trucks with 36 tonne and more freight capacity	150,000

2. Heavy freight motor vehicles: The tax is collected at a rate equal to the product of the sum of the rate fixed for the total mass of a motor vehicle plus axle load and the distance of transportation by highways.

3. Big motor vehicles: Big motor vehicles are those at least one measurement of which (including the measurement of the load) exceeds the following:

- Height above road surface 4 m
- Width 2.5 m
- Length with one trailer (semi-trailer) – 20 m; with two and more trailers – 24 m
- The load exceeds the back edge of the vehicle by 2.5 m or more.

The payment for the transport of freight by big vehicles on Armenian highways is fixed at 110 drams per 10 kilometers.

Environmental Payments

The Environmental Payment is a mandatory tax paid to the state budget to raise revenues for environmental protection needs.

The Environmental Payments calculated and collected by the customs bodies for transfer to the RA state budget are as follows:

1. Payments for emissions by motorcars registered in other countries, which enter the RA or are used here, at the following rates determined by the motorcar's type and capacity:

motor cars	2,500 drams
buses with up to 12 passenger seats	5,000 drams
buses with 12 and more passenger seats	10,000 drams
trucks up to 8 tonne capacity	5,000 drams
trucks 8-20 tonne capacity	10,000 drams
trucks 20 and more tonne capacity	15,000 drams

2. For the import of hazardous goods, the payments imposed are calculated from their customs value at the following rates determined by the RA Law on Environmental Payments Rates:

Commodity description	rate
Leaden goods, lead paints	3 %
Asbestos slates, insulators devised of asbestos (screens), motor car brakes	3 %
Fluorescent lighting, amalgams / mercuric	3 %
Printing stuffs, zinc white	3 %
Oil, oil products (exc. petrol)	2 %
Pavement resin	2 %
Lubricants	2 %
Mineral oils	2 %
Antifreeze	2 %
Brake liquid	2 %
Hydraulic liquid	2 %
Electrodes / welding	1.5 %
Oil / crude	1.5 %
Motor car batteries / of lead, lithium	1.5 %
Transformer oil, electrolytic condensers	1.5 %
Tires	0.8 %
Films	0.8 %
Glass fibers	0.8 %
Unclean empty containers / tank-trucks, jerry-cans	0.8 %
Detergents /washing liquid	0.5 %
Devices and goods containing freons / refrigerators, deodorants	0.5 %
Plastic, polyethylene containers and packaging	0.5 %

The payment for emissions into the RA air basin by vehicles registered in other countries is paid at the moment they enter the RA territory. The payment imposed on import of hazardous goods is paid before or during their customs registration.

- Armed forces of the Russian Federation;
- Transit goods.

Origin

Every state in the world, proceeding from the level of its economic development, its place in the world economy, from the interests of own producers, as well as its own economic policy, has milder trade regimes with some countries, and a more conservative regime to others. The policy for external trade is implemented through tariff and non-tariff regulation towards the products produced by some countries and products imported to the given country. The Country of Origin concept is used to implement tariff and non-tariff regulation, as well as customs statistics keeping processes.

While transferring goods subject to declaration through the Republic of Armenia customs border, the declarant,

Exemptions from environmental payments

The following are exempt from the payments for exhausts by vehicles registered in other countries:

- Representations of embassies and consulates;
- Carriers of freight to the RA within humanitarian aid and charitable projects. If the project (activity) is not explicitly stated in the RA legislature (including the RA international agreements), it is identified as such by the body under the Government of Armenia authorized to coordinate humanitarian aid issues;

along with other data, must also declare the country of origin of the goods.

The customs authorities then confirm the declared data regarding country of origin. The declared country of origin is taken as the basis for customs processing by the customs authorities, if:

- It appears as the only country of origin in the Country of Origin Certificate presented by the declarant, issued by the country of origin of the goods or the authorized authorities of the Republic of Armenia,
- It appears as the only country of origin on the given product, its packaging and accompanying documentation.

Presentation of a Country of Origin Certificate for goods conveyed through the Republic of Armenia customs border is not a necessary condition for confirming the country of origin of goods. If more than one country of origin is mentioned on the goods, the packaging and accompanying documents then:

- In the case of the presence of a Country of Origin Certificate, customs authorities confirm the country of origin mentioned in the Country of Origin Certificate,
- In the case of the absence of a Country of Origin Certificate:
 - a) by the declarant's choice any of the countries of origin (hereinafter comparable countries) mentioned in the sources stated above is declared and confirmed by customs authorities,
 - b) a combination of measures of maximum tariffs and non-tariff regulations as defined and envisaged by the Republic of Armenia laws for comparable countries is applied to the declared goods.

The declarant may after having accomplished all the processing in the defined order within 120 days amend the country of origin declared by him/her through providing the customs entities with evidence (for instance by presenting the Country of Origin Certificate) and require a refund of all the extra payments (if applicable), which were generated as a result of customs processing of goods by applying the maximum tariffs defined by the law.

The above-mentioned evidence may be either the Country of Origin Certificate issued by the country of origin of the given product, or by the authorized authorities of the Republic of Armenia.

The Country of Origin Certificate presented to the customs authorities during export/import of goods through the Republic of Armenia customs border should comprise the following information:

- Country of origin of the commodity,
- A Detailed description of the commodity,
- The Commodity code as per External Economic Activity Commodity Codes,
- Commodity quantity.

Goods Subject To Mandatory Certification in the RA

Proceeding from the need to protect the interests of the internal market of the Republic of Armenia and of local consumers, mandatory conformity to certain quality requirements (certification) is required for a number of good categories depending on the usage and nature of these goods, whether the importer is a legal entity or a physical person, based on the Republic of Armenia Government Decree N. 239 "On Mandatory Conformity of the Republic of Armenia Production and Services" as of May 12, 2000. The Decree defines the list of goods subject to mandatory certification (consult the State Customs Committee or refer to the Customs Web Site for the current list), as well as the procedures for the import of goods subject to mandatory certification into the customs territory of the Republic of Armenia. Customs processing of the above mentioned goods in "Entry for Free Circulation" customs mode into the Republic of Armenia customs territory is allowed only in the case of imported goods which conform to the mandatory certification requirements of the Republic of Armenia.

Conformity of goods imported to the Republic of Armenia customs territory with the requirements defined by the Rules of Mandatory Certification of the Republic of Armenia is ensured through certification (i.e. providing a certificate issued by the Department of Standardization, Metrology and Certification of the RA Ministry of Trade and Economic Development or a

certification providing entity accredited with the Department of Standardization, Metrology and Certification) within the scope of the Republic of Armenia national system for certification, or through recognition and reformulation of foreign certificates verifying the conformity of goods to the mentioned requirements.

The Department of Standardization, Metrology and Certification recognizes the certificates of those foreign countries with which mutual, bilateral agreements on recognition of certificates and certification results have been signed (currently all CIS countries and the Islamic Republic of Iran).

The goods are kept under customs control until the declarant presents the certificates of conformity to the RA requirements of these goods provided by an appropriate certifying entity. With purpose of certification the certifying entity based on permission by customs entity may in presence of the declarant check the goods under customs control, take good samples for the purpose of examination. An appropriate act/document is made in three copies on the taking of samples of the goods, which is signed by the representative of the certifying entity, an authorized customs officer and the declarant. The samples are taken in the presence of authorized customs representatives in minimal sufficient quantity as defined in the acting normative documents.

The certificate of conformity is completed in the Armenian language. The copy of the certificate designed for customs processing together with customs declaration and other attached documents necessary for customs processing and customs control of the given good(s) is presented to the appropriate customs house or customs point. The original of the certificate, which is used for customs processing, is not given back to the declarant. The certificate is considered valid if the note "For customs processing" is present in the "Special notes" box, all necessary data has been completed by the certifying entity, the certificate bears the seal of the entity that provided the certificate and the signature of an appropriate official. No amendment is allowed in the text of the certificate.

The requirements of mandatory certification are not necessary (conformity certificate is not required):

- For goods processed under all modes but "Import for Free Good

Circulation" to the Republic of Armenia, which are not subject to measures for non-tariff regulation according to the Republic of Armenia Customs Code;

- For goods imported into the customs territory of the Republic of Armenia, which are designed for official use by diplomatic and consular representatives, and their staff, as well as for personal use by the staff of international organizations, diplomatic and consular representations acting in the territory of the Republic of Armenia;
- Goods imported by legal entities and physical persons, in quantities which do not exceed the quantities envisaged for import of goods as accompanying cargo of citizens free from customs taxes as defined by the Republic of Armenia Customs Legislation. The quantities are defined by the Article 105 (50 kg.) of the RA Customs Code, and for specific categories of goods by the RA Government N. 251 Decree "On Confirming quantities of Specific Categories of Goods Transferred through the Territory of the Republic of Armenia by Physical Persons that are not Subject to Customs Taxes" dated on March 29, 2001;
- For samples of goods designed for testing, spare parts of the goods certified previously;
- For equipment, testing of which can exceptionally be conducted on the place of deployment, in case if a Department of Standardization, Metrology and Certification ruling on importing these goods without certificates exists;
- For radio/electrical equipment and apparatus imported into the Republic of Armenia customs territory that are designed for use by the RA Ministry of Defense, RA Ministry of Interior Affairs, RA Ministry of National Security;

Export Procedures

According to Article 128 of the Customs Code of the RA, all goods and vehicles exported through the customs border of the RA are subject to declaration. Goods

and vehicles can be declared either verbally or in writing by providing accurate information on goods and vehicles, the purpose of their transportation, as well as other information on customs control and processing.

Goods exported by organizations must be declared in the Regional Customs House where that particular organization carries out its activities, with the exception of Yerevan "Zvartnots" Customs House, TIR Customs House and the Automobile Customs Point. Goods exported by air transport by legal persons are declared in "Zvartnots" Customs House in Yerevan. Goods and vehicles with TIR Carnets exported by legal persons are declared in the TIR Customs House in Yerevan. All imported and exported automobiles are processed in the Automobile Customs Point.

A Single Administrative Document (SAD) (see page 22 of this brochure) is completed in the Regional Customs House based on the documents necessary for goods transfer and declaration. Any applicable Customs fees (see page 8 of this brochure) will be assessed. One of the copies of the SAD is given by Customs to the declarant for submission to the custom border point of exit from Armenia indicated in the SAD for customs control. In the customs point the Customs officer makes a note on the SAD confirming the fact that the goods are exported.

Goods and Currency Prohibited for Export

Export by physical persons of any foreign currency, in cash, exceeding an amount equal to 10,000. US dollars from the customs territory of the Republic of Armenia is prohibited.

Goods prohibited for transfer through the Republic of Armenia customs territory in "Export for free circulation", "Export into duty-free shops", "Temporary export for reprocessing", "Temporary export", "Renouncement of the Ownership Right to the State's Benefit" and "Destruction" customs regimes are as follows (RA Gov. Decree N 902, December 31, 2000):

- Materials containing state secrets,
- Spirit drinks subject to branding with stamps registered and recognized in the Republic of Armenia but not bearing such stamps,

Goods Requiring Special Permissions for Export

1. Export of military arms and parts thereof, as well as items of EEA CC 8710 (Motorized tanks and other armored fighting vehicles and parts thereof) and 9306 (Bombs, grenades, etc; cartridges and other ammunition and parts thereof) (with exception of items under 9306 29 100 commodity code), medicine and narcotic drugs subject to control within the Republic of Armenia, nuclear (radioactive) substances as well as wood, wood products and wood coal of Chapter 44 of the goods nomenclature, with the exception of goods of classifications 4405.00.000, 4412-4417, 4418.10, 4418.20, 4419.00, 4420, 4421.10.000, and 4421.90.901 from the Republic of Armenia customs territory is implemented in the special order defined by the Republic of Armenia based on permission by the RA Government .
2. Export of goods and technologies with dual significance (goods that can be used both in their direct designation, as well as for creation of mass destruction arms and rockets) from the Republic of Armenia customs territory is implemented in the special order defined by the Republic of Armenia based on permission by the Controlling Committee for Export of Goods and Technologies with Dual Significance (designation) under the RA Government.
3. Export of substances and means designed for protection of vegetation from the Republic of Armenia customs territory is implemented on the basis of permission letter issued by Vegetation Protection Service of Ministry of Agriculture of the Republic of Armenia.
4. Export from the Republic of Armenia territory of wild vegetation is implemented on the basis of permission issued by the Republic of Armenia Ministry of Environment.
5. Export of wild animals from the Republic of Armenia territory is implemented on the basis of permission issued by the Republic of Armenia Ministry of Environment.
6. Medicine and (or) medicaments can be exported from the Republic of

Armenia territory based on certificates of export issued by the Republic of Armenia Ministry of Health.

The mentioned limitations do not apply to:

- organic vaccination and grafting substances and diagnostic substances used in veterinary medicine,
- those medicines and medicaments imported into the RA and exported from the RA that are designed for personal healthcare and treatment of persons leaving to overseas and arriving from overseas and do not exceed “10 commodity names and 3 consumption packages per each name”, if a bigger quantity necessary for treatment is not grounded in a documentary form.
- Medicine and (or) medicament imported into the RA designed for use by international organizations, foreign diplomatic missions, and for personal use of their staff.

7. Export of cultural artifacts from the Republic of Armenia customs territory is implemented based on Certificate of Right to Export Artifacts issued by the Agency for the Protection of Cultural Values founded within the system of the Republic of Armenia Ministry of Culture, Youth Issues and Sports .

The Requirements for the Export of Cultural Artifacts Through the Customs Borders of the Republic of Armenia

For the purpose of preservation of the cultural heritage of the Republic of Armenia, as well as prevention of illegal export/import (trafficking) of artifacts, and prevention of illegal transfer of ownership rights over artifacts, a special procedure for transfer of artifacts is established in the Republic of Armenia regulated by the Republic of Armenia Law “On Export and Import of Artifacts”.

As stipulated by the Article 7 of the Republic of Armenia Law “On Export and Import of Artifacts”, export of objects of cultural significance of serial and mass production, as well as modern souvenir products is realized without any obstacles.

For the purpose of regulation of export of cultural artifacts and establishing control over them a special authorized entity, the

Agency for Protection of Cultural Values, is created within the scope of the Republic of Armenia Ministry of Culture, Youth and Sports. This Agency:

- makes decisions on export or temporary export of artifacts,
- registers the exported artifacts,
- controls the temporarily exported artifacts,
- issues Certificates of Right to Export or Temporary Export of artifacts based on special taxes and duties.

Decree of the Government of the Republic of Armenia N 245 of February 26, 2004, on regulation of export of cultural artifacts and articles:

Pursuant to Articles 7 and 17 of the RA Law on Import and Export of Cultural Artifacts and with a view to regulate the export of cultural artifacts and articles, the Government of the Republic of Armenia resolves:

1. to approve:
 - a) the list of works of fine arts and decorative-applied arts created less than 50 years ago, the export of which from the territory of the Republic of Armenia shall be permitted without an export certificate (see Annex 1),
 - b) the list of cultural articles, cultural articles and souvenirs of serial and mass production, created less than 75 years ago, the export of which from the territory of the Republic of Armenia shall be permitted without an export certificate (see Annex 2),
2. that the Chairman of the State Customs Committee shall:
 - a) permit the export from the territory of the Republic of Armenia of works of fine arts and decorative-applied arts created less than 50 years ago, approved by Par. 1 (a) of this Decree, which bear the artist’s signature and the date of creation, except for works not bearing any signature or date and those created by artists included in the list approved by the RA Minister of Culture and Youth Issues,
 - b) permit the export from the territory of the Republic of Armenia of cultural articles, cultural articles and souvenirs of serial and mass production, created less than 75 years ago, approved by Par. 1 (b)

of this Decree, without an export certificate,

3. that the RA Minister of Culture and Youth Issues shall:
 - a) within one month, approve and submit to the State Customs Committee the list of artists referred to in Par. 2 (a) of this Decree. If amended, the new list shall be submitted to the State Customs Committee within 15 days,
 - b) authorize the export of works of art not bearing any signature or date referred to in Par. 2 (a) of this Decree without an export certificate, confirming their authenticity by an appropriate note on the back side of their photographs.
4. Consider as ineffective the RA Government Decree No. 137 of March 5, 1999, on Regulation of Import and Export of Cultural Artifacts.

PRIME MINISTER
A. MARGARIAN

Annex 1: list of works of fine arts and decorative-applied arts created less than 50 years ago, the export of which from the territory of the Republic of Armenia shall be permitted without an export certificate

1. Paintings:
 - easel painting
 - spatial painting
 - decorative painting
 - miniatures
 - iconography
 - mosaics
2. Graphical works and printed reproductions thereof
3. Sculptural works
 - sculptures
 - small plastic figures
4. Design drafts
5. Installations
6. Art compositions and assemblages
7. Collages
8. Object-compositions
9. Art photography
10. Scenographic works
11. Works of decorative-applied arts irrespective of the material used (clay, glass, cut glass, bronze, copper, steel, iron and other metals, incl. art compositions made of silver-coated, precious and semi-precious metals and stones, stone, wood, bone, ceramics, leather and different fabric):

- tableware
- cupboards
- fabric: layered and not layered, embroidered and other decorative compositions
- decorative fragments

Annex 2: list of cultural articles and souvenirs of serial and mass production, created less than 75 years ago, the export of which from the territory of the Republic of Armenia shall be permitted without an export certificate

1. State awards and medals, if the exporter is the awarded person and has the appropriate documents.
2. Articles related to rituals and religion irrespective of the material they are made of:
 - cross-stones, crosses, candlesticks, talismans and charms, such as eggs, beads and similar objects,
 - religious literature.
3. Household articles:
 - furniture (separate objects or a set of objects),
 - serially produced, machine produced and hand woven carpets and fabrics,
 - clothing and elements thereof,
 - tableware ,
 - jewelry and accessories,
 - articles designed for games and entertainment,
 - handicrafts.
4. Souvenirs and souvenir guns, irrespective of the material they are made of.
5. Technical objects:
 - automobiles, motorcycles, bicycles ,
 - medical equipment and devices,
 - sewing-machines and typewriters,
 - clocks and watches, irrespective of form and size,
 - measuring equipment and devices
 - radio equipment and tape-recorders, stereo systems,
 - photo cameras, video cameras and videotape recorders,
 - various telephone equipment,
 - telescopes,
 - computers and components thereof,
 - electrical and mechanical home appliances.
6. Models and mock-ups, irrespective of the material they are made of:
 - of airplanes, automobiles, vessels and other objects,
 - of historical and architectural monuments.

7. Musical instruments, manufactured or hand made, which have a personal number or a label, and manufacturer's certificate:
 - keyboard instruments, wind instruments, drums and percussions, electrical musical instruments,
 - bayans and accordions,
 - stringed musical instruments
8. Publications:
 - collections of works of various authors,
 - periodicals, notes, maps, popular scientific literature, brochures, advertisement publications,
 - children's literature, textbooks and reference literature (dictionaries, phrase-books, guides, encyclopedias, lists (catalogues) etc.),
 - reproduction of documentary and printed materials on any material carrier,
 - printed materials and articles designed for mentally and physically disabled people.
9. Published graphical and photographic materials :
 - reproductions, lithographs, engravings, cards and posters,
 - photograph albums and photography products.
10. Children's artwork, irrespective of the material.
11. Medals, anniversary medals, anniversary souvenir coins
12. Audio and video products
13. Philatelist articles and materials

Annex 3: list of artists whose works of fine arts and decorative-applied arts created less than 50 years ago may be permitted to be exported from the territory of the Republic of Armenia only on the basis of an export certificate (pursuant to Par. 2(a) of the RA Government Decree No. 245 of February 26, 2004)

1. Martiros Sarian
2. Ervand Kochar
3. Hakob Kojoyan
4. Vahram Gayfechian
5. Alexander Bashbeuk-Melikian
6. Harutyun Galents
7. Minas Avetissian
8. Sergey Parajanov
9. Garzou
10. Vahan Hatsagortsian
11. Artsroun Berberian
12. Nazaret Kuyumjian

If amended, the new list shall be submitted to the State Customs Committee within 15 days.

Temporary export/import

As provided by the RA legislation, commercial importers/exporters are entitled to the right of customs processing of the goods and transportation means conveyed by them in "temporary export" and "temporary import" customs regimes.

"Temporary export" customs regime regulates export of goods from the Republic of Armenia customs territory given that they will later be imported again. In case of "temporary export" no other customs payments, besides customs user fees shall be collected, non-tariff regulation measures shall not be applied, release of goods in "temporary export regime" shall be permitted within the terms requested by the declarant, which should, however, be not more than a year, in that if the requested initial period was less than one year, the supervisory customs entity can on the basis of the declarant's application extend it up to a period not exceeding a year's term starting from the date of export.

Within ten days after the mentioned period the goods should be imported into the Republic of Armenia customs territory in "re-import" customs regime.

"Temporary import" customs regime regulates import of goods into the Republic of Armenia customs territory given that they will later be exported again. In case of "temporary import" no other customs payments, besides customs user fees shall be collected, non-tariff regulation measures shall not be applied, release of goods in "temporary import regime" shall be permitted within the terms requested by the declarant, which should, however, be not more than a year, in that if the requested initial period was less than one year, the supervisory customs entity can on the basis of the declarant's application extend it up to a period not exceeding a year's term starting from the date of import, with the exception of goods and transportation means belonging to diplomatic and consular representations of foreign countries, international organizations and their staff.

Release of goods classified under EEA CC 84 and 89 imported into the Republic

of Armenia in “temporary import” regime for financial leasing can be allowed by the Republic of Armenia Government within the terms requested by declarant but not more than for four years. The Republic of Armenia Government shall define the order of release of goods in “temporary import” regime for a period more than a year.

Within ten day’s period after the expiry of the mentioned terms the goods shall be re-declared in “re-export” or “import for free circulation” regime, or be delivered to responsible storage by customs entities, during which the re-export liability is considered not violated.

Terms of export of goods in “temporary import” and “temporary export” regimes are controlled by customs entities. In case the declarant does not re-declare goods or deliver them to responsible storage by customs entities within ten days after expiry of the mentioned terms, customs entities shall initiate an administrative hearing of the case. According to Article 199 of the Republic of Armenia Customs

Code, failure to export the goods and transportation means imported into the Republic of Armenia with re-export obligation, or failure to import goods and transportation means exported with re-import obligation into the Republic of Armenia customs territory within the defined terms shall result in fines equal to **ten percent of the customs value** of these goods and transportation means. The same violation that was also accompanied by alienation of goods and transportation means shall result in fines equal to the **customs value** of the alienated goods and transportation means.

In the case of “temporary import” and “temporary export” customs regimes, special attention should be given to **box 49** of the SAD, where the **term in days** of re-declaration or re-export (re-import) of goods are mentioned. This term is calculated from the next day following the day of completing the SAD. Very often the declarants are unaware of the time frame specified in box 49, and therefore unintentionally violate it.

		46 Մաքսային արժեք
48 Կձարման հետաձգում	49 Պահեստ/օր	,000 օր
B ՅԱՇԿԱՐԱՆ ՄԱՆՐԱՄԱՆ		
Կձարման ձև :		
Գնահատման համար :	Կմապիվ:	
Անդրդրագրի համար :	Կմապիվ:	
Երաշխիք :	Կմապիվ:	
Մաքսավճար :		դրամ
Ընդ. ենթակա է կձարման:		դրամ

Single Administrative Document (SAD)

HS/CODEN					DECLARATION		Office code :	
2 Exporter NP :					3 Forms	4 Lists	Manifest : Customs reference Number : Date :	
					5 Items	6 Tot pack.	7 Declarant reference number	
8 Consignee NP :					9 Person resp. for financ settl. NP:			
					10 Count, last Consign.	11 Trading Country	12 Value details	13 C.A.P.
14 Declarant/Representative NP :					15 Country of export		15 C.E. Code a. b.	17 C.D. code a. b.
					16 Country of origin		17 Country of destination	
18 Ident. & nat. of active means transp at arrival					19 Ct	20 Delivery terms		
21 Ident. & nat. of active means of transport at border					22 Cur. & total amount invoice		23 Exch. rate	24 Nature of Transc.
25 Mode trsp. at border		26 Inland mode of transp.	27 Place of discharge		28 Financial and banking data Bank code : Terms of payment :			
29 Office of entry			30 Location of goods		Bank name : Branch :		File No:	
Marks and numbers - Containers No(S) - Number and kind Marks & NP : of packages : Nber & kind : Containers No(S) :					32 Item No	33 Commodity code		
					34 C.O. code a. b.	35 Gr. mass	36 Prefer.	
					37 PROCEDURE	38 Net mass	39 Quota	
					40 Summary declaration/Previous Document			
					41 Suppl. units	42 Item price	43 V.M. code	
Licence No: / / DQ:					A I Code		45 Adjustment	
Add fos C./ odul rtif aut,					46 Statistical value			
Type		Tax base	Rate	Amount	MP	48 Deferred payment		49 Identification of warehouse
60						B ACCOUNTING DETAILS		
					Mode of payment :		Date :	
					Assessment Number :		Date :	
					Receipt Number :		Date :	
					Guarantee :			
					Total fees		N.C.U.	
					Total declaration		N.C.U.	
50 Principal NO					Signature :		C OFFICE OF DEPARTURE	
Int fic. ans. cty								
Guaranty it valid for					Code		53 Office of destination (and country)	
CONTROL BY OFFICE OF DESTINATION Result :					Stamp :		54 Place and date Signature and name of declarant/represent.	
Signature:								

TRANSIT MANIFEST

CC-9

1	Customs House Copy	2. Person conveying the cargo		1. Type of transit manifest		* 000000	
				3.	4.		
				5.	6.		7. Date of data entry
		8. Person receiving/importing cargo		9. Country of export			10. Exporter country code
		12. Vehicle/means of transport		13. Destination country			
14. Vehicle data							
1	15. Data entering CP		16. Destination customs house/customs point		17. Customs insurances		
Commodity description	18.	Number of places	Packaging	Commodity name	Weight	Quantity per M/U	19. Number of commodity categories
							20. Total weight
							21. Total number of places
Presented documents	22.						23. Value
24. Customs Point notes					A.		
Transit country C/P	25.						
B	<p>I oblige not to touch the customs insurances and not to unload the cargo until customs processing is done. I am notified that in case I do not oblige with this condition I shall bear amenability envisaged by the RA legislation.</p>					26. Destination Country and Customs House	
	<p>I was informed about the route and time of transferring the cargo to the destination. Cargo will reach place of destination on: « ____ » _____ 200 Signature of receiver of cargo transit.</p>					27. Place and Date	
28. Customs House Notes					29. Name and personal seal number of customs officer		
					_____ U.S.		

Assignment of Transfer of Customs Collections to Budget 000000

CC-3A

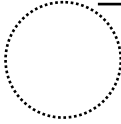
1. Filling customs entity		2. Authorized bank		3. Reference number	
4.1. Payer		Account number		4.2. Folder number	
6. Receiver		RA STATE BUDGET			
				5. Regional CH code in the Treasury Department	

7. Account name			8. Account number	9. Budget classification	10. Collected sum in numerals
1.	VAT	VAT collected by the RA customs entity (legal entity)	900005001012	0101	
2.	VAT	VAT collected by the RA customs entity (physical person)	900005002010	0201	
3.	Excise Tax	Beer	900005004024	0402	
4.	Excise Tax	Natural grape wines and wine substitutes	900005004032	0403	
5.	Excise Tax	Over 80 % natural and technical spirits	900005004057	0405	
6.	Excise Tax	Below 80 % natural and technical spirits	900005004065	0406	
7.	Excise Tax	Cigars, cigarillos, cigarettes (stamp)	900005004073	0407	
8.	Excise Tax	Diesel fuels	900005004099	0409	
9.	Excise Tax	Manufactured tobacco substitutes	900005004164	0416	
10.	Excise Tax	Raw mineral oil and products of their distillation	900005004172	0417	
11.	Excise Tax	Petroleum gas and other gas-like nitric oxides	900005004180	0418	
12.	Presumptive payment	For RA imported tobacco products (legal entity)	900005012118	1211	
13.	Presumptive payment	For RA imported petrol (legal entity)	900005012134	1213	
14.	Presumptive payment	For RA imported tobacco products (physical persons)	900005013116	1311	
15.	Presumptive payment	For RA imported petrol (physical person)	900005013132	1313	
16.	Cust. duty	From cost of imported products (legal entity)	900005014015	1401	
17.	Cust. duty	From cost of imported products (physical persons)	900005015012	1501	
18.	Environmental tax.	Ավտոտր-ից արտանետվող վնասակար նյութերի վճար	900005017091	1709	
19.	Environmental tax.	Environmental tax for imported harmful substances and products	900005017109	1710	
20.	Penalty	Administrative fine collected by RA customs entities	900005024055	2405	
21.	Road payments	Payment for heavy vehicles	900005025011	2501	
22.	Road payments	Entry payment collected for vehicles registered overseas	900005027033	2703	
23.					
24.					

11. Total (in numerals)		12. Total (in words)	
13. Name and signature of Customs House/Customs Point officer		14. Name and signature of payer	15. Name and signature of responsible bank employee
<p>_____</p> <p>« ____ » _____ 200 .</p>		<p>_____</p>	<p>_____</p> <p>____ / ____ « ____ » _____ 200</p>

1	BANK COPY	1	<u>time, minutes</u>	Date/Seal
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Customs User Fee Collection Receipt 000000

2. Payer		1. Filing customs entity
		3. Declaration number
4. Customs user fee	5. Collection base	6. Amount in AMD
4.1. For customs processing	5.1.	
4.2. For cargo related actions	5.2.	
4.3. For goods undergoing customs processing not in the designated places or for conducting separate actions with regards to these goods	5.3.	
4.4. For provision of documents (forms)	5.4.	
4.5. For customs accompaniment of goods within the RA territory	5.5.	
4.6. For storage of goods	5.6.	
4.7. For customs control of vehicles	5.7.	
7. Total (in numerals)	8. Total (in words)	
9. Name of Customs House/Customs Point officer _____	10. Singature of payer _____	
« ____ » _____ 200		
1	Copy of Customs Entities	1

An information brochure prepared by the
Customs State Committee of the
Republic of Armenia



With the assistance of



USAID
FROM THE AMERICAN PEOPLE

July 2004