

Customs Valuation

The customs value of the goods is determined by the declarant and declared by the carrier of goods or his/her representative or in the absence of required documents by the customs bodies.

The customs value is determined based on VII Article of “the General Agreement on Trade and Tariff’s” according to the rules defined by the Government of Armenia.

The following costs shall be included in the customs value:

1. Purchase price of goods in the country of export.
2. Transport, loading, unloading, transshipment, insurance and other related costs made in connection with the goods' carriage up to the customs border of Armenia.
3. Commission and brokerage accrued in relation to the carriage of the goods up to the customs border of Armenia, except buying commissions.
4. The costs of the following goods (correspondently distributed within imported goods) where supplied directly or indirectly by the buyer to the supplier free of charge or at reduced cost for use in connection with the production and supply of the goods carried across the customs border of Armenia:
 - a) the value of materials, components, parts and similar items incorporated in the goods;
 - b) the value of tools and other similar items used in the production of the goods;
 - c) the value of the materials consumed in the production of the goods;
 - d) the value of design work, engineering, artwork, and other similar work necessary and carried out in other countries except the importing country for the production of the goods.
5. Royalties and license fees related to the sale of the goods being valued paid or payable by the buyer, either directly or indirectly, to the supplier.
6. The value of tare, packing and packaging.
7. The amounts payable to the supplier by the buyer for the further sale, use and disposal of the goods carried across the customs border of Armenia.

The following costs shall not be included in the customs value:

1. Indirect taxes paid or payable in the country of export and separately shown in the payment documentation;
2. Shipment, loading, unloading, transshipment, insurance, commissions and brokerage costs paid in Armenia;
3. Interest charges deriving from the financial liabilities of the buyer in relation to the supplier, except for the amounts payable to the supplier by the buyer for the further sale, use and disposal of the goods;
4. Value of data (software etc.) on electronic carrier media.
5. Payments against the activities related with constructing; assembling; technical services; and technical assistance of goods transferred through the customs board of Armenia, if it is not included in accounts paid or payable.
6. Paid or payable duties, taxes and other required payments for the imports in the importing country, if it is not included in the accounts paid or payable for the products transferred through the customs board if Armenia.

The customs value of goods transported through the Customs border shall be declared, together with other information subject to declaration, by the person transporting the goods or the person authorized by the letter.

Customs Valuation Base on Transaction Value

To determine the customs value on the basis of the transaction value, the following documents must be presented by the declarant with the customs declaration:

A document confirming the purchase of the goods in the country of export (invoice or any other interchangeable document) with an indication of the date of issue of the document, reference number, seller (shipper), buyer (consignee), detailed description of the goods (denomination of the goods and the trade mark or brand name, if such are available) number of pieces, unit of measurement, unit price, weight and total value, as well as, where the goods are foreseen for shipment, the costs related to the shipment, loading, unloading, transshipment, insurance and other similar costs, commissions and brokerage (except for buying commissions), the value of costs accrued, directly or indirectly, by the buyer to the supplier free of charge or at reduced cost for use in connection with the production and supply of the goods and for any subsequent resale, use or disposal of the goods, separately shown in the payment documents;

Customs Valuation by the Customs Authorities

In the absence of above mentioned documents; or if the customs value calculated on the basis of the transaction value is ostensibly low by reason of relatedness of the buyer and seller; or if the customs authorities have reasons to consider the documentation presented by the declarant as illegal, the customs authorities may use its own or

comparable information sources and GATT valuation methods based on:

- a) Transaction value of identical goods;
- b) Transaction value of similar goods;
- c) Unit price of the goods at which the goods are sold on the domestic market of Armenia, from which a number of deductions and additions are made to reflect taxes, costs and other expenses attributable to the goods after they have passed through the border;
- d) Computed value of materials, amount for profit, transport and other costs;
- e) In the event of the above not being applicable a fall-back method based on GATT principles will be applied.

CUSTOMS PAYMENTS

There are the following Customs payments in Armenia

Customs duties;
Customs fees;
Value Added Tax;
Excise Tax;
Presumptive Payments;
Road Payments;
Environmental Payments.

Customs Duties

Customs Duties are mandatory payments pursuant to the procedures and in the amounts stipulated by the Customs Code.

The import tariff rates are 0 or 10 percent. All exports from Armenia are duty free.

No duties are levied on goods in the following categories:

- Transit shipments;
- Temporary importation;
- Temporary exportation during the first year of exportation, except for cases stipulated by GoA;
- Temporary importation for processing;
- Temporary exportation for processing;
- Importation into a customs warehouse;
- Importation into a free customs warehouse;
- Reimportation and reexportation except for cases stipulated by GoA;
- Elimination;
- Importation into a duty free shop;

As well as:

- Currency, foreign currency and securities;
- Vehicles carrying out regular international conveyance;
- Goods imported under humanitarian aid programs, etc.

There can be other exemptions stipulated by Law.

Delayed Payments

The payment of Customs duties must be made during the time-period stipulated by the law (10 days) and in Armenian Drams. In the case of late payments 0.2 per cent penalty will be levied for each day on the non-paid part of Customs payments.

Customs Fees

Customs fees are compulsory payments and are paid in accordance with the amount and procedures established by the Customs Code.

Customs Fees Rates

1. 3,500 drams shall be paid as customs fees for carrying out customs formalities related to goods and other articles as well as the remittance of currency and foreign currency transferred by banks through the customs border of Armenia.
2. Customs fees for inspection and recording of goods (except goods transported by pipelines and electricity transmission) are as follows:
 - a) 1,000 drams for carrying out customs control of each cargo less than 1 tons of weight;
 - b) 300 drams for each additional (or less) tons for cargo over 1 tons of weight.
3. Customs fees equal to 500,000 drams shall be paid for Customs control of goods transported through pipelines and electricity cables and for their calculation.
4. 1,000 drams shall be levied for each document provided by the Customs Authorities.
5. The customs escort of goods throughout the customs territory of Armenia is provided for a customs fee of 10,000 drams per each 100 km.
6. For providing Customs warehousing by the Customs Authorities, the amount of customs fees shall be:
 - a) 1,000 drams daily for cargo under 1 ton of weight;
 - b) 300 drams daily per additional or full ton for cargo weighing 1 ton or more.
7. For Customs inspection of vehicles, the amounts of customs fees are:
 - a) 2,000 drams for a car with not more than 10 seats
 - b) 5,000 drams for all other means of transportation

The following goods are exempt from Customs fees:

- Goods imported under humanitarian aid programs;
- Personal goods transported by a physical person and subject to customs duty privileges;
- Cultural valuables exported under the "Temporarily export" procedure;

Delayed Payments

The payment of Customs fees must be made during the time-period stipulated by the law (3 days) and in Armenian Drams. In the case of late payments 0.2 per cent penalty will be levied for each day on the non-paid part of Customs payments.

VAT

Value Add Tax is an indirect tax and is calculated and collected by Customs Authorities for the goods and means of transport crossing the customs border of Armenia under the procedure of importation for free circulation (on crossing the customs border) except where goods are liable to 0% import tariff and exempted from excise tax. The VAT rate is 20 %.

Excise Tax

Legal entities and individuals producing or importing into the RA excisable goods must pay excise tax. The quantity (volume) of excisable goods shall be deemed to be the taxable base.

The excise tax rates are as follows:

	Article	Quantity (volume)	Excise tax rates (AMD)
2203	Beer	1 litre	70
2204	Grape and other wines	Customs value or release price (without VAT and excise tax)	10%, but no less than 100 dram per 1 litre
2205	Vermouth and other grape wines, containing plant and aromatic extracts	1 litre	500
2206	Other beverages (apple cider, pear cider, etc.)	1 litre	180
2207	Ethyl Alcohol	1litre (100%)	600
2208	Alcohol beverages	Customs value or release price (without VAT and excise tax)	30 %, but no less than 380 dram per 1 litre
2403	Tobacco substitute	1 kg	1,500
2709	Crude oil and oil products	1 tonne	27,000
2711	Oil-gas and other carbohydrate gases (except for natural gas)	1 tonne	1,000

The following categories are exempt from excise tax:
 goods imported into and further exported from the RA;
 goods which are imported by citizens in amounts that do not exceed the limits specified by the law on excise tax,
 etc.

The payment of Excise Tax must be made in 10 days after the importation of taxable products.

Presumptive Payments

Presumptive Payments in Armenia are made for diesel fuel, petroleum and tobacco products.

Road Payments

The Road Payments are levied from passenger cars, heavy and and big size vehicles vehicles registered in other countries.

The followings are payable on the basis of the number of the seats in passenger cars and the carrying capacity of trucks:

Description of Cars / Trucks	The Amount of the Tariffs, AMD
Motor cars - up 7 seats	10,000
Motor cars - up 13 seats /buses/	20,000
Motor cars - from 13 up 30 seats /buses/	40,000
Motor cars- 30 and more seats /buses/	60,000
Trucks – load-carrying capacity up 1.5 tonnes	15,000
Trucks – load-carrying capacity from 1.5 up 3 tonnes	25,000
Trucks – load-carrying capacity from 3 up 5 tonnes	40,000
Trucks - load-carrying capacity from 5 up 10 tonnes	65,000
Trucks - load-carrying capacity from 10 up 20 tonnes	80,000
Trucks - load-carrying capacity from 20 up 36 tonnes	110,000
Trucks - load-carrying capacity 36 and more tonnes	150,000

Legal Entities Import

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. 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 must be declared in the regional custom house where that particular organization carries out its activities with the exception of Yerevan “Zvartnots” and TIR custom houses. Goods and vehicles imported by air transport by legal persons are declared in “Zvatnots” custom house in Yerevan. Goods and vehicles with Tir carnets imported by legal persons are declared in TIR custom houses.

For organizations crossing the customs border of the Republic of Armenia transit manifests are completed in the customs border point for declarants. Transit manifests include a number of data regarding the name of the regional custom house where the freight is to be declared, latest date for filing the declaration without penalties, document titles and numbers submitted at custom points, commodity name, number of seats, etc. Organizations importing goods and vehicles are supposed to perform declaration and final customs processing in the appropriate regional custom house within 10 days’ period.

Appropriate documents are submitted to corresponding customs bodies for declaration and customs processing, and the list of documents is defined by the Government of the RA in accordance with Decision N 413 (May 15, 2001) “On the Lists of Necessary Documents and Information and the Procedures of Assigning Them”.

So a Single Administrative Document (SAD) is completed based on this document.

Goods and vehicle declaration is automated and is implemented by ASYCUDA system.

Before starting declaration process declarants have the right to observe 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 custom house 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 submitted documents 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 custom house, i.e. to the estimating inspector. Amendments and supplements to the customs declaration are made before it is accepted by the authorized customs officer.

2. Accepting a SAD

Customs bodies check the accuracy of the order of filling out 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 estimated and accepted. The estimated SAD is sealed with inspector’s personal seal, and the declarant signs and seals the document with the seal of the organization. The estimated 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 estimating the SAD, further declaration direction is automatically selected by ASYCUDA. SAD can be selected by:

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

4. Payment

The declarant pays customs fees calculated in the SAD. All documents necessary for customs payments are to be completed, namely budget transfer notice ice of customs fees and cusoms fee receipt. The SAD and the other above-mentioned documents are sealed by inspector’s seal.

5. Goods Release

In case red and yellow passages are selected, declared goods are inspected according to the procedures defined by the law, and correspondence between goods indicated in the SAD and actually existing goods is checked.

In case there is no correspondence between the information mentioned in the declaration and 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, in case there is the necessity for it.

After having inspected goods (red and yellow passages) in case information declared corresponds to actually existing goods, the freight is released by making an appropriate note on the SAD.

Export

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. 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 exported by organizations must be declared in the regional custom house where that particular organization carries out its activities with the exception of Yerevan “Zvartnots” and TIR custom houses. Goods and vehicles exported by air transport by legal persons are declared in “Zvartnots” custom house in Yerevan. Goods and vehicles with TIR carnets exported by legal persons are declared in TIR custom houses.

A Single Administrative Document (SAD) is completed in the regional custom house based on the documents necessary for goods transfer and declaration. One of the copies of the SAD is given to declarants for submitting it to the custom border point indicated in the SAD for customs control. In the custom point a note is made on the SAD proving the fact that goods are exported.

Goods and vehicle declaration process is automated and is implemented by ASYCUDA system.

Goods and vehicles are declared in the custom house in the following sequence:

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

1. SAD Registration

Based on the submitted documents 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 custom house, i.e. to the estimating inspector. Amendments and supplements to the customs declaration are made before it is accepted by the authorized customs officer.

Before having estimated the SAD the declarant has the right to load, unload, measure goods and vehicles and take samples with customs bodies' agreement on condition that they will be included in the declaration submitted by him.

2. Accepting a SAD

Customs bodies check the accuracy of the order of filling out 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 estimated and accepted. The estimated SAD is sealed with inspector's personal seal, and the declarant signs and seals the document with the seal of the organization. The estimated 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 estimating the SAD, further declaration direction is automatically selected by ASYCUDA. SAD can be selected by:

Red passage - declared freight is subject to detailed inspection

Yellow passage - declared freight is subject to partial inspection

Green passage - declared freight is released without inspection

4. Payment

The declarant pays customs fees by filling out customs fee receipt.customs fee receipt.

5. Goods Release

During the inspection of declared goods in case there is no correspondence between the information mentioned in the declaration and 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, in case there is the necessity for it.

After having inspected goods in case information declared corresponds to actually existing goods, the freight is released by making an appropriate note on the SAD.

Physical Persons

Import Procedures

According to Article 128 of the RA Customs Code, all goods and transportation means imported through the Republic of Armenia customs borders are subject to declaration. Declaration is presented either in written or in oral form by mentioning precise information about goods and vehicles, the purpose of their conveyance, as well as other information required for customs control and processing.

Goods and vehicles imported by physical persons are subject to declaration in the border customs point through which they are conveyed. With exception of Yerevan "Zvartnots" airport, where a two rout system is used and declaration can be done both verbally and in written form, in all other cases physical persons crossing the Republic of Armenia customs boarder shall present physical persons customs declaration in written form. Customs declaration for goods and vehicles should be presented to the customs entities before customs control is applied to the goods and vehicles, before they undergo customs processing and are released from customs control. Prior to declaration the declarant has right to check and measure the goods and vehicles, take samples based on consent by customs entities with condition that they will also be included in the presented declaration.

The submitted customs declaration is collected by customs entity. Before accepting the customs declaration the responsible customs official of the given customs entity must check if the declaration is completed precisely and appropriately, must warn the declarant about the envisaged liability that he/she may face in case of presenting wrong data in declaration, try to check the veracity of declared data through verbal inquiries and clarifications, and in case mistakes are found suggest the declarant to fill a new declaration by making appropriate amendments and additions in it. From the moment of accepting the customs declaration it is considered a document with legal power and significance and the declarant, physical person, in this case, bears responsibility for any incorrect information provided in it.

Customs processing of goods exceeding the in-kind quantities and monetary threshold

For goods exceeding the in-kind quantities and monetary threshold envisaged by the Republic of Armenia legislation in addition to Declarations completed by physical persons in the defined manner physical persons should complete a Single Administrative Document (**SAD**) and submit it to the customs entities.

Physical person verifies the SAD with his/her signature and presents it to the customs official of the given customs point.

The customs officer conducts face vet of the Declaration and the SAD and completes the corresponding boxes on them. The customs officer seals the Declarations and the SAD with personal seal.

In the manner stipulated by the legislation the customs official conducts physical person's cargo examinations. In case of compliance between the actual goods and goods declared in the SAD the documents necessary for customs payments- order for transfer of customs payments to the budget and customs duty collection receipt are filled. The processing customs officer seals the document with his/her personal seal and provides it to the physical person for making the customs payments.

During examinations if there is no compliance between the declared goods and those actually existing the examining officer shall be guided by the Republic of Armenia Legislation and make an act on violation of customs rules.

In case of necessity of non-tariff regulation as stipulated by the Republic of Armenia Legislation physical person should present documents (certificate of conformity or certificate of origin, etc.) issued by an appropriate authorized entity.

If necessary veterinary, vegetation-hygiene and other types of control can be applied to the declared goods by the Republic of Armenia state entities.

Export Procedures

According to Article 128 of the RA Customs Code, all goods and transportation means exported through the Republic of Armenia customs borders are subject to declaration. Declaration is presented either in written or in oral form by mentioning precise information about goods and vehicles, the purpose of their conveyance, as well as other information required for customs control and processing.

Goods and vehicles exported by physical persons are subject to declaration in the border customs point through which they are conveyed. With exception of Yerevan "Zvardnots" airport, where a two rout system is used and declaration can be done both verbally and in written form, in all other cases physical persons crossing the Republic of Armenia customs borders shall present physical persons customs declaration in written form. Customs declaration for goods and vehicles should be presented to the customs entities before customs control is applied to the goods and vehicles, before they undergo customs processing and are released from customs control. Prior to declaration the declarant has right to check and measure the goods and vehicles, take samples based on consent by customs entities with condition that they will also be included in the presented declaration.

The submitted customs declaration is collected by customs entity. Before accepting the customs declaration the responsible customs official of the given customs entity must check if the declaration is completed precisely and appropriately, must warn the declarant about the envisaged liability/amenability that he/she may face in case of presenting wrong data in declaration, try to check the veracity of declared data through verbal inquiries and clarifications, and in case mistakes are found suggest the declarant to fill a new declaration by making appropriate amendments and additions in it. From the moment of accepting the customs declaration it is considered a document with legal power and significance and the declarant, physical person, in this case, bears responsibility for any incorrect information provided in it.

Customs processing of goods exceeding the in-kind quantities and money threshold

For goods exceeding the in-kind quantities and money threshold envisaged by the Republic of Armenia Legislation in addition to Declarations completed by physical persons in the defined manner physical persons should complete a Single Administrative Document (**SAD**) and submit it to the customs entities.

Physical person verifies the SAD with his/her signature and presents it to the customs official of the given customs point.

The customs officer conducts face vet of the Declaration and the SAD and completes the corresponding boxes on them. The customs officer seals the Declaration and the SAD with personal seal.

In the manner stipulated by the Legislation the customs official conducts physical person's cargo/luggage examinations. In case of compliance between the actual goods and goods declared in the SAD the documents necessary for customs payments- order for transfer of customs payments to the budget and customs duty collection receipt are filled. The processing customs officer seals the document with his/her personal seal and provides it to the physical person for making the customs payments.

During examinations if there is no compliance between the declared goods and those actually existing the examining officer shall be guided by the Republic of Armenia Legislation and make an act on violation of customs rules.

In case of necessity of non-tariff regulation as stipulated by the Republic of Armenia Legislation physical person should present documents (certificate of conformity or certificate of origin, etc.) issued by an appropriate authorized entity.

If necessary veterinary, vegetation, hygiene and other types of control can be applied to the declared goods by the Republic of Armenia state entities.

Goods Prohibited for Import

1. For materials and products with pornographic content only "extermination" customs regime can be applied based on agreement by the person transferring these products. Transfer of materials and products with pornographic content through the Republic of Armenia customs borders in any other customs modes is prohibited.
2. Goods prohibited for transfer through the Republic of Armenia customs borders in "Refusal from Ownership Rights in Favor of the State" customs mode are all kinds of wastes, with exception of wastes and expired products having permission issued by the Republic of Armenia Ministry of Economy and the Republic of Armenia Ministry of Environment.
3. Goods prohibited for transfer through the Republic of Armenia customs territory in "extermination" customs mode are live animals and vegetations, if they are not carriers for untreatable infections, objects of historical, cultural and archeological value and significance.
4. Goods prohibited for transfer through the Republic of Armenia customs territory in "Import for free turnover", "Import into duty-free shops", "Temporary import for reprocessing", "temporary import" and "extermination" customs modes are substances and automobile petrol with more than 0.013 g/l lead (commodity code per EEA CC 271000340 and 271000360) imported from the countries that are not parties to or supporters of Vienna convention "On Protection of Ozone Layer" and Montreal Protocol "On Substances Harming the Ozone Layer".
(RA Government N. 902 Decision, dated on 31 December, 2000)

Goods Prohibited for Export

1. Export of any foreign currency exceeding the amount equal to 10.000 US dollars from the customs territory of the Republic of Armenia is prohibited.
(RA Government N. 143 Decision "On making Amendments in the RA Government N. 615 Decision of 6 December, 1993")
2. For materials and products with pornographic content only "extermination" customs regime can be applied based on agreement by the person transferring these products. Transfer of materials and products with pornographic content through the Republic of Armenia customs borders in any other customs modes is prohibited.
3. Goods prohibited for transfer through the Republic of Armenia customs borders in "Refusal from Ownership Rights in Favor of the State" customs mode are all kinds of wastes, with exception of wastes and expired products having permission issued by the Republic of Armenia Ministry of Economy and the Republic of Armenia Ministry of Environment.
4. Goods prohibited for transfer through the Republic of Armenia customs territory in "extermination" customs mode are live animals and vegetations, if they are not carriers of untreatable infections, objects of historical, cultural and archeological value and significance.
5. Goods prohibited for transfer through the Republic of Armenia customs territory in "Export for free turnover", "Export into duty-free shops", "Temporary export for reprocessing", "Temporary export" customs modes are as follows:
 - Materials containing state secrets,
 - Spirit drinks subject to branding with stamps registered and recognized in the Republic of Armenia but not bearing stamps.

(RA Government N. 902 Decision dated on 31 December 2000)

Goods subject to mandatory certification

Proceeding from the necessity of protection of interests of the internal market of the Republic of Armenia and of local consumers, during the import of a number of good categories depending on the usage and nature of these goods and independently of the importers (legal entity or 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, mandatory conformity to certain quality requirements (certification) is required for these goods. The Decree defines the list of goods subject to mandatory certification, as well as the order of 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 Good Turnover**” customs mode into the Republic of Armenia customs territory is allowed only in case the goods in import 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 by ArmStateStandard or a certification providing entity accredited with ArmStateStandard) 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. ArmStateStandard recognizes the certificates of those foreign countries with which mutual, bilateral agreements on recognition of certificates and certification results have been signed (*)

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 taking the good samples, which is signed by the representative of the certifying entity, authorized customs officer and the declarant.

The samples are taken in presence of authorized customs representatives in minimal sufficient quantity as defined in the acting normative documents.

The certificate of conformity is filled in 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 is used for customs processing, which is not given back to the declarant later. The certificate is considered valid if the note “For customs processing” is present in “Special notes” box, all necessary data are filled 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 Turnover” 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, the in kind size of which does not exceed the in kind size envisaged for import of goods as accompanying cargo of citizens free from customs taxes as defined by the Republic of Armenia Customs Legislation. The mentioned in kind sizes 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 the In Kind Sizes 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 ArmStateStandard conclusion 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.

LIST
Of Commodities subject to mandatory certification

Commodities according to EEACC	Commodity name
1	2
0202	Meat of bovine animals, frozen
0203 21; 0203 29	Frozen swine meat
0206 21 000; 0206 22; 0206 41	Edible offal of bovine and swine animals, frozen
0207 12; 0207 14; 0207 25; 0207 27; 0207 33; 207 36	Meat and edible offal of poultry, frozen
0209 00 110	Pig fat
0210	Meat and offal, salted... or smoked; flours... of meat
0303; 0304 20; 0305	Fish fillets and other fish meat, fresh, chilled, smoked or frozen
0401; 0402; 0403 10; 0405 10; 0405 90; 0406	Milk and cream
0407 00	Bird's eggs
0409 00 000	Natural honey
0713-0713 40	Leguminous vegetables, peas, lentils
0803 00; 0804 10 000; 0804 30 000; 0805; 0806 20; 0807; 0813	Bananas, dates, figs, pineapples, resins, melon, water-melon, dried fruit
0901; 0902	Coffee, tea
1006	Rice
1101 00; 1103	Wheat or muslin flour, cereals, meal and pellets
1206 00	Sunflower seeds
1507 10 900; 1509 90 000; 1512 19 910; 1515 29 900	Soya-bean, olive, sunflower, Crude maize (corn) oil
1516;1517	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
1601-1605	Preparations of meats, of fish or of crustaceans, mollusc or other aquatic invertebrates
1701; 1702 90; 1703; 1704	Sugar and sugar confectionery
1805 00 000; 1806	Cocoa and cocoa preparations
1901 10 000	Preparations for infant use
1902-1905(except 1905 90 300	Preparations of cereals, flour, starch or milk; pastry cooks' products
2001-2009	Preparation of vegetables, fruit, nuts or other parts of plants
2101-2105; 2106 90 100	Miscellaneous edible preparations, yeast, ice-cream, cheese
2201-2209	Beverages, spirits and vinegar
2401-2403	Tobacco and manufactured tobacco substitutes
2501 00 910	Edible salt
2505	Natural sands of all kinds, quartz sands
2517 10 100	Pebbles, gravel, etc; macadam of slag; tarred macadam
2523 21 000; 2523 90 300	Portland cement, aluminous cement, sulphate cement
2707; 2710; 2711	Mineral fuels, mineral oils and products of their distillation
3102-3105	Fertilizers
3208; 3209	Paints
3303-3306; 3307 10 000; 3307 20 000	Essential oils and resinoid; perfumery, cosmetic or toilet preparations
3401; 3402 20; 3402 90	Soap, washing and cleaning substances
3407 00 000	Modelling pastes; dental wax and impression compounds

3701 10 100	Photographic plates... for x-ray, in the flat, unexposed
3819 00 000; 3820 00 000	Hydraulic brake fluids and similar liquids
3923 10-3923 30; 3924 10 000	Plastics and articles thereof; for packing, kitchen plastic dishes
4011 10 000; 4011 20	New pneumatic tyres, of rubber of a kind used on motor cars, lorries and buses
4012	Retreaded or used pneumatic tires of rubber
4014 10 000; 4014 90 100	Hygienic or pharmaceutical articles, of vulcanized rubber, Sheath contraceptives
4015 11 000	Surgical gloves
4818 10; 4818 20; 4818 40	Household, sanitary or hospital articles of paper or paperboard
6107-6109; 6207; 6208	Articles of apparel and clothing accessories, knitted or crocheted
6111; 6209	Babies' garments and clothing accessories, knitted or crocheted
6212	Brassieres, girdles, corsets, braces, suspenders, garters, etc
7015 10 000	Glass for spectacles, optically worked
7213 91 100	Hot-rolled iron/steel bars & rods, in coils, of circular cross-section
7214 99 100	Iron/steel bars and rods, hot-rolled, hot-drawn or hot extruded, nes
8311 10 900; 8311 20 000	Coated electrodes of base metal, for electric arc-welding
8509 (except of 8509 90)	Electro-mechanical domestic appliances with electric motor
8510 10 000; 8510 20 000	Shavers with self-contained electric motor
8516 (except of 8516 80; 8516 90)	Electric water and space heaters
8525 10 900; 8525 20 990	Radio-communication/television transmission apparatus; up to 1 KVT power
8531 10 300	Electric sound or visual signalling apparatus, nes (eg alarms)
8536 20 100; 8536 61; 8536 69; 8536 90	Electrical apparatus for switching... electrical circuits
8539 22; 8539 31	Electrical lamps
8514 59 800	Electrical wires
9001 30 000; 9001 40; 9001 50	Spectacle lenses of glass
9004 10 100	Spectacle optical lenses
9018 31 100	Syringes, used in medical, surgical, dental or veterinary sciences
9021 40 000; 9021 50 000	Hearing aids, pacemakers for stimulating heart muscles
9302 00	Revolvers and pistols, other than those of 93.03 or 93.04
From 9303 20 800	Sporting, hunting or target-shooting shotguns
From 9303 20 800	Sporting, hunting or target-shooting rifles
From 9303 20 800	Firearms which operate by firing an explosive charge
9303 30 000	Sporting, hunting shotguns
From 9303 90 000	Gas guns and pistols, truncheons
From 9303 90 000	Firearms which operate by firing an explosive charge, signaling rockets and the parts thereof
From 9304 00 000	Other aerosol arms (gas guns and pistols)
From 9304 00 000	Air-pressing and gas arms, using condensed air and gas energy for explosion
From 9306 10 000	Cartridges for riveting or similar tools and parts thereof
From 9306 21 000	Cartridges for shotguns
From 9306 29 400	Parts of shotgun cartridges; air gun pellets
From 9306 29 700	Air gun pellets
From 9306 29 700	Cartridges for Sporting, hunting or target-shooting shotguns

From 9306 29 700 From 9306 30 100 From 9306 30 980	Cartridges and parts thereof
From 9306 29 700 From 9306 30 100 From 9306 30 300	Pellets for revolvers and pistols
From 9306 30 980 From 9306 30 910 From 9306 30 930	Pellets for gas arms and revolvers
From 9306 30 910 From 9306 30 930	Pellets and rockets for signaling/alarming arms
From 9307 00 000	Cold steel
9406 00 390	Prefabricated buildings (iron constructions)
9406 00 900	Prefabricated buildings (iron-concrete constructions)
9502; 9503 (except of 9502 91 000, 9502 99 000)	Toys
9613 10 000	Gas fuelled lighters

Customs Processing of Transportation Means Conveyed through the Republic of Armenia Customs Borders

Physical persons

Means of transportation conveyed through the Republic of Armenia customs borders by physical persons are subject to declaration. Transportation means both imported into and exported from the Republic of Armenia customs territory in "Import for free turnover" and "Export for free turnover" modes, as well as transportation means conveyed through the Republic of Armenia customs borders in "temporary import" and "temporary export" modes are equally subject to declaration.

During customs processing of transportation means transferred by physical persons through the Republic of Armenia customs borders in addition to completing a declaration in the defined order, depending on the customs regime of the transportation means under shipment, also CC-10 and CC-11 forms shall be filled.

Transportation means designed for personal use imported into the Republic of Armenia customs territory undergo customs processing in the customs points through which the given transportation means is imported into the customs territory of the republic. Only in exceptional cases (for instance when there is inconsistency or deletions in the technical passport of the transportation means and other documents, when documents regarding obtainment of the transportation means are not submitted to the customs point, etc.) customs processing of the mentioned transportation means can be done in regional customs houses (in this case transfer manifest should be filled by the customs points and the transportation means is then subject to processing within the terms defined by the customs point, but not more than within a ten day's period starting from the date of import).

- In case of transfer of transportation means in "Import for free turnover" and "Export for free turnover" customs modes the customs entities in addition to SAD also fill "Certificate of Registration of Vehicles/Transportation Means Imported into the Republic of Armenia" (CC 11 form). The copy of the certificate given to the physical person conveying the transportation means during its customs processing should be presented to the State Vehicle Department under the Republic of Armenia Ministry of Interior Affairs in order to register or deregister the transportation means in the defined manner. During customs processing the physical person conveying vehicle must present the technical passport of the vehicle and its purchase or obtainment documents (invoice, purchase-sale contract) to the customs entities of the Republic of Armenia. Declaration and CC-11 certificate form should be filled also in case of transfer of additional parts of vehicles, bodies and engines.

- In case transportation means is conveyed through the Republic of Armenia customs territory in "temporary import" and "temporary export" customs modes in addition to SAD permission form for "Registration of Transportation Means Temporarily Imported into the RA from Overseas in State Vehicle Department" should be filled in customs entities. The copy of the permission letter given to the physical person conveying the transportation means during its customs processing should be presented to the State Vehicle Department under the Republic of Armenia Ministry of Interior Affairs in order to register or deregister the transportation means in the defined manner. During customs processing the physical person conveying vehicle must present the technical passport of the vehicle to the customs entities of the Republic of Armenia. Declaration and CC-10 certificate form should be filled also in case of transfer of additional parts of vehicles, bodies and engines.

Legal Entities

Declaration and customs payments for transportation means conveyed through the Republic of Armenia customs borders by legal entities are implemented in the same manner. Customs processing of transportation means conveyed through the Republic of Armenia customs borders is implemented in the regional customs house in the zone of activity of which the given legal entity is registered. In this case the customs points shall fill transfer manifest (all documents related to the transportation means are taken from the person conveying the transportation means in the customs point and forwarded to the corresponding customs house, and the conveying person gets a receipt together with transfer manifest) and then the transportation means becomes subject to processing within the terms defined by the customs point but not later than within ten day's period starting from the day of import. The legal entity should submit the copy of SAD issued to him/her during customs processing of transportation means to the State Vehicle Department under the Republic of Armenia Ministry of Interior Affairs in order to register or deregister the transportation means in the defined manner.

Customs mode	Customs payments					
	Customs payment	Customs duty (1)	VAT	Excise tax	Road payment for each entry or for the month	Environmental payment
“Import for free turnover”	9.500 dram	10 %	20 %	0%	0	2.500 dram
“Export for free turnover”	9.500 dram	0%	0%	0%	0	0
“Temporary import”	9.500 dram	0%	0%	0%	10.000 dram	2.500 dram
“Temporary export”	9.500 dram	0%	0%	0%	0	0

Complaints

In the event of complaints against the Customs Authorities the importer/exporter may appeal to the superior Customs authority or to the courts.

Quotas & Licenses

There are no quotas in Armenia and most imports are free of license requirements. There are restrictions only for health, security or environmental reasons.