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**CUSTOMS CONTROL AND FORMALITIES
FOR GOODS IMPORTED TO AND EXPORTED
FROM THE REPUBLIC OF ARMENIA
BY MOTOR AND RAIL TRANSPORTATION**

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Transparency International Armenia

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This brochure is prepared by the Center for Regional Development/Transparency International Armenia within the framework of the joint project entitled "Promoting Transparency at the South Caucasus Customs". The project was funded by the Eurasia Foundation South Caucasus Cooperation Program and implemented in cooperation with the Entrepreneurship Development Foundation from Azerbaijan and the Association of Young Economists of Georgia.

The brochure is aimed to enhance public awareness on issues related to customs procedures and regulations. It is published in Armenian, Russian and English to help both individuals crossing the Armenian borders as well as organizations involved in trade and transportation of goods and vehicles. Similar brochures were also published in Azerbaijan and Georgia to provide with relevant information concerning the customs control and formalities in those countries.

Chapter I of the brochure contains general information about customs procedures related to the import and export of goods and vehicles, as well as documents required for carrying out customs formalities and control. Chapters II and III present more detailed information regarding the above-mentioned issues. Chapter IV briefs readers on the customs payments for transporting goods and vehicles. The unauthorized translation of the customs control and formalities forms is presented as appendices. The customs declaration for individuals (see Appendix3) is the only officially translated document.

We hope that you find this brochure useful.

HAVE A NICE TRIP!

CHAPTER I: GENERAL INFORMATION

Organizations and Individuals

Customs Formalities for the Imported and Exported Goods

- For the import (including temporary import) of goods, vehicles, things, property (including the inherited one) and personal belongings:
 - the customs formalities for organizations are carried out at the respective regional customs house according to the registration address of the organization (see Appendix 1), during its working hours and in the designated location (usually in the customs warehouses).
 - the customs formalities for individuals are carried out at the customs points through which the goods are imported, except for non-accompanied goods imported by the railway. The customs formalities of non-accompanied goods imported by the railway are carried out at the respective regional customs house according to the individual's residential address.
 - the customs formalities for transit goods are conducted in the designated customs control zone.
- For the export (including temporary export) of goods, vehicles, things, property (including the inherited one) and personal belongings:
 - the customs formalities for organizations and individual entrepreneurs (hereafter -"organizations") are carried out at the respective regional customs house according to the registration address of the organization, during its working hours and in the designated location (usually in the customs warehouses).
 - the customs formalities for citizens of the Republic of Armenia, foreign citizens and persons without citizenship (hereafter -"individuals") are carried out at the regional customs house according to the individual's residential address or at the customs point through which the goods are being exported, during working hours and in the designated location.

Registration at the Regional Customs Houses of the Republic of Armenia

- Prior to initiating import or export activities, the organizations shall be registered at the respective regional customs house. To be registered the following documents are to be submitted:
 - ✓ an application form;
 - ✓ a copy of the organizational charter;
 - ✓ a copy of the state registration document issued by the appropriate agency;
 - ✓ a copy of the tax inspectorate form with an eight-digit registration number;
 - ✓ a statement of the organization's bank, registered in the Republic of Armenia, on the current status of the organization's account (accounts);
 - ✓ a power of attorney document for a person representing the organization.
- Upon receipt of the above-mentioned documents, the regional customs house officials enter the name of the organization and its eight-digit taxpayer registration number (TRN) into the automated system and transmit them to all border customs points for updating the databases. Organizations not registered at the respective regional customs house are not allowed to import or export any goods or vehicles.

***Documents Required for the Customs Formalities
for Imported and Exported Goods***

- ✓ A customs declaration in cases provided by the customs legislation.
- ✓ A copy of the document on the get-up of goods (invoice of provider, contract or any appropriate document replacing the contract), and, if this is not available, a certificate on the acquisition of the good, submitted by the transporter of the good. Individuals are required to submit the above-mentioned document only for goods that are subject to further registration by the other state authorities.
- ✓ A declaration on details of the customs value of goods in cases provided by the customs legislation.
- ✓ The main document for transportation of goods (merchandise shipment invoice), except for cases defined as accompanied cargo by the Customs Code of the Republic of Armenia.
- ✓ The originals of documents of non-tariff regulation provided by legislation permit, license, certificate or quality certification document, resolutions, etc.
- ✓ A passport or other identification document.
- ✓ A document verifying authorization granted to the person as required by the Customs Code of the Republic of Armenia.
- ✓ Documents about customs payments.
- ✓ Documents given to the declarer by the customs authorities for execution of customs control, which have to be submitted or returned to the same or other customs authorities (for example, the cargo manifest, filled on the name of the consignee about the receipt of goods, which are not considered an accompanied cargo).
- ✓ Registration books, kept at the customs warehouses, free customs warehouses and duty-free shops, as well as reports on the flow of goods presented to the customs authorities by individuals, who received appropriate licenses according to the customs legislation.
- ✓ Receipts for acquisition of excise stamps and a report on their use for import of the goods, which are levied by an excise tax and marked by excise stamps.
- ✓ Other necessary documents, required by the law for cases when customs privileges are applied.

Information Needed for Customs Control

- ✓ Information on the terms of transportation of goods (transaction cost, basic terms of the delivery, terms of the sale, and other arrangements related to the transaction).
- ✓ The exchange rate of the foreign currency used for the purchase of goods, in effect at the moment of the submission of the customs declaration.
- ✓ Determined customs regime.
- ✓ Detailed information on transportation of goods within the framework of the determined customs regime.
- ✓ Name and address of the sender (exporter), and, in case of an organization, its 8-digit TRN.
- ✓ Quantity of goods.
- ✓ Number of cargo pieces.
- ✓ Name and address of the receiver (importer), and, in case of an organization, its 8-digit TRN.
- ✓ Name and address of the declarer, and, in case of an organization, its 8-digit TRN.
- ✓ Name of the exporting country.

- ✓ Name of the importing country.
- ✓ Information about the means of transportation used for the carriage of goods and passengers.
- ✓ The customs value of goods.
- ✓ The route of transportation of goods.
- ✓ Classification of goods according to the Classification Code of Foreign-Economic Activities (CC FEA).
- ✓ Weight of the good with and without the packing.
- ✓ Quantity of goods, according to the additional unit of measurement of CC FEA.
- ✓ Country of origin of the good.
- ✓ Excise stamps obtained by the organization.
- ✓ Documents required for non-tariff regulation.
- ✓ Information on discharge of customs and tax payments.
- ✓ Information on the flow of goods in the customs warehouses, free customs warehouses and duty-free shops.

CHAPTER II: IMPORT OF GOODS TO THE REPUBLIC OF ARMENIA

Organizations

- When goods are imported by organizations, the customs formalities are carried out at the relevant regional customs house, upon the availability of the document of the interior customs transit - cargo manifest (see Appendix 2). The customs formalities are carried out at places designated by higher-level customs authorities, during working hours of the customs entities. Based on the written application submitted by the transporter of goods to the State Customs Committee (SCC) under the Government of the Republic of Armenia, and at his/her expense, the customs formalities can also be carried out in another place (for example, within the territory of the organization) and during non-working hours. The application shall mention the place and/or time for customs formalities to be carried out as well as the reason for such request.
- The inspectors at the customs point first install customs security measures (i.e. seals on vehicles that transport goods), check the main documents accompanying the cargo (merchandise shipment invoices) and collect road fees from the foreign vehicles according to the regulations and rates established by the Republic of Armenia Law on Road Fees. Then the above-mentioned cargo manifest is filled out on the name of the receiver of the cargo- the Armenian organization, registered at the appropriate regional customs house. One copy of the cargo manifest is given to the driver of the transport vehicle.
- Goods are transported to the territory of the customs warehouse specified in the cargo manifest. The organization's representative shall appear at the respective customs house within 10 days to finalize the customs formalities and make customs payments.
- The customs formalities for vehicles imported to the Republic of Armenia are carried out in the same way as for the goods (see above). The officers of the customs point fill out the cargo manifest for such vehicles in accordance with the established procedure, using the cargo customs declaration (CCD), a copy of which is submitted for registration to the State Motor Inspection of the Ministry of Internal Affairs of the Republic of Armenia (SMI MIA).

Individuals

The customs formalities for goods and vehicles imported by individuals shall be

carried out at the border customs points. The Republic of Armenia SCC can allow the customs formalities for particular types of goods to be carried out at certain regional customs houses or customs points. It is required that individuals crossing the border of the country submit customs declaration (see Appendix 3).

Imported Goods with No Customs Payments

- The law allows individuals to import the following goods with no custom payments:
- goods that are considered accompanied cargo (for example, luggage, crossing the customs border together with the individual; or arrived with a delay because of reasons not depending on the individual; or lost or sent by mistake to another place), which are not levied by import customs duty at a rate of 0%, with the total weight that does not exceed 50 kg, and the total customs value that does not exceed the equivalent of \$500 USD in Armenian drams;
 - parcels sent from abroad, with total weight not exceeding 20 kg with the total customs value equivalent to \$100 USD in Armenian drams;
 - the same person has the right to use the privileges mentioned in the previous two paragraphs once in 180 days. Exceptions are border trade fairs in Baghratashen and Meghri established by the decisions of the Government of the Republic of Armenia, where the same person can use these privileges once a month;
 - below-mentioned goods in the indicated quantities:

Table 1

Code according to the CC FEA	Name of the Good	Natural Quantities
02	Meat and by-products from meat	10 kg
03	Fish, crustaceans, molluscs, and other water invertebrates,	10 kg
0301	<i>including fresh fish</i>	
0302 70	<i>caviar</i>	0,5 kg
04	Milk and dairy products	10 kg
0408 11	<i>except for egg powder [dehydrated eggs]</i>	
0 407	<i>including eggs</i>	100
08	Edible fruits, nuts, rind and peel of melons, gourds and citrus plants	10 kg
09	Coffee, tea, mate (Paraguayan tea) and species	1 kg
1206 00	Sunflower seeds	10 kg
15	Vegetable oil, adipose, fats, products of their disintegration, edible fats, animal or vegetable wax	10 kg
1515 30 100	<i>except for castor oil</i>	
16	Products from meat, fish, crustaceans, molluscs, and other water invertebrates	5 kg
1604 30	<i>including caviar and caviar substitutes</i>	0,5kg
1704	Confectionery made of sugar	10 kg
1704 10	<i>including chewing gum</i>	0,2 kg
18	Cocoa and products made of cocoa	5 kg
1801	<i>except for crude, crushed or roasted cocoa beans</i>	
1902	Macaroni products	5 kg
1904	Products from cereals	5 kg
1905 30	Sweet pastry, wafer	5 kg

Code according to the CC FEA	Name of the Good	Natural Quantities
21 2102	Miscellaneous food products <i>including yeast</i>	1 kg
22	Beverages, spirits and vinegar	2 litres or 1 bottle if it capacity is more than 2 litres
2402	Cigars, cigarettes with truncated ends, cigarillos (thin cigars), and cigarettes from tobacco or tobacco surrogates <i>including cigars, cigarillos cigarettes (with or without filter)</i>	10 400 400
64 6406	Shoes <i>except for parts of shoes</i>	5 pairs
91 9104 00 100 9108, 9112, 9114	Watches and its parts <i>except for watches for civil aviation, parts of watches</i>	3

- personal belongings worn/carried by a person or carried in his/her hand luggage that have no brand package, tags, the ones in the accompanied luggage, as well as the ones that individuals possess at the moment of crossing the customs border (except for the goods received as parcels);
- personal property of individuals arriving for permanent residence;
- property inherited by citizens of the Republic of Armenia (upon submission of the appropriate documents on inheritance to the customs authorities);
- foreign currency of any country in unlimited amounts.

Goods Imported by Foreign Citizens in Commercial Quantities

- The legislation provision states that foreign citizens shall fulfil the following steps in order to import goods in commercial quantities:
 - submit a delivery contract concluded with the citizen of the Republic of Armenia;
 - register as an entrepreneur according to procedures provided by the relevant legislation of the Republic of Armenia.
- In case of non-compliance with the above-mentioned requirements, the customs authorities prohibit the import of goods. The natural quantities of goods in commercial quantities are presented in Appendix 4.

Goods Exceeding Natural or Monetary Quantities

- The following shall be considered while importing goods that exceed natural or monetary quantities provided by the customs legislation:
 - in addition to the declaration, the individuals fill out and submit to the inspector of the customs point the CCD (see Appendix 5). Only one denomination of the goods is declared on the main list of CCD, and in the case there are more denominations some additional lists are used (see Appendix 5a);
 - after checking the filled out declaration and the CCD for correctness, the inspector of the customs point fills out the relevant columns and authenticates the declaration and the CCD with his/her individual seal;
 - then the inspector carries out customs examination of the goods. If the quantity of goods being examined corresponds to the quantity stated in the CCD, the

inspector fills out the documents required for customs payments: the order on transfer of the customs payments to the state budget (see Appendix 6), and the customs payments receipt (see Appendix 7). These documents are authenticated by the personal seal of the inspector and given to the individual for making customs payments;

- if the quantity of goods being examined does not correspond to the quantity stated in the CCD, the inspector draws up a statement that customs rules had been violated;
- for the non-tariff regulation of goods, the individual submits documents given to him/her by the appropriate state authorities;
- when needed, the state authorities of the Republic of Armenia also carry out veterinary control of the imported animals, quarantine inspection of plants, and sanitary and other types of control.

Transport Vehicles

- Vehicles transported by individuals are also subject to declaration. This applies to the vehicles imported both under the regimes of "import for free circulation" and "temporary import". In such cases, along with the declaration one shall also fill out the "Form of Permit for Registration at the SMI of Motor Vehicles Temporarily Imported into the Republic of Armenia from Abroad" and "Registration Certificate for Motor Vehicles Imported to the Republic of Armenia" (see Appendices 8 and 9), depending on the customs regimes the vehicles are being imported under.
- The customs formalities for transport vehicles imported for personal use are carried out at the customs points, through which the given vehicle is brought into the country. Only in the exceptional cases (for example, when there is incorrect or incomplete information or there are erasures in documents) the customs formalities can be carried out at the regional customs houses. In this case the cargo manifest is filled out at the customs point and the customs formalities are conducted within the period specified by the official of the customs point, but no later than 10 days from the date of import.
- The form of the registration permit and the registration certificate are filled out by the official of the customs house in three copies, one of which is handed to the owner of the motor vehicles or his/her authorised representative. The individual submits the copies to the SMI of the Republic of Armenia Ministry of Interior for the registration of the vehicle. Two other copies are kept at the customs point. Only the official of the customs authority is allowed to make corrections on the forms, which should be confirmed with his/her individual seal.
- The customs formalities for the imported vehicle also require a registration certificate and documents related to acquisition of the imported vehicle. For the regime "temporary import" only the registration certificate is required.

Goods Requiring Special Permission

- The following goods require special permission while being imported to the Republic of Armenia:
 - weapons, cartridges (ammunition), parts and accessories to them, goods included in the subcategory 8710 of the CC FEA (tanks and other self-propelled fighting armoured cars with or without armament, their spare parts or accessories) and subcategory 9306 of CC FEA (bombs, grenades, torpedo, mines, rockets and similar means for fighting and their parts, cartridges, other ammunition, shells and their parts, including shots and wads for cartridges, as well as controlled medications and narcotics. They are

transported according to special procedures established by the Government of the Republic of Armenia;

- chemicals (for example, substances for pest control, rodenticides, fungicides, herbicides, defoliant and substances for the regulation of growth of plants, disinfectants and similar means, pre-packed in the wrapping for the retail sales or presented as finished products, such as acid-processed ribbons, wicks, candles, sticky ribbons for catching flies) intended to protect plants included in the subcategory 3808 of CC FEA. Their transportation is carried out based on the conclusions issued by the RA Ministry of Agriculture;
- medicine and pharmaceutical substances, the transportation of which is carried out only on the basis of the import certificate issued by the RA Ministry of Health. This restriction is not applied to:
 - bio vaccine, whey, diagnostic means utilized in the veterinary medicine;
 - medicine and pharmaceutical substances imported into the country and provided by the course of treatment or for the personal use by the arriving individuals. The amount of these substances should not exceed “ten denominations, each in the amount of three one-time dosage”, if the necessity for more amount of the medicine is not verified by a document;
 - medicine and/or pharmaceutical substances imported into the Republic of Armenia by international organizations, foreign diplomatic and consular representations, and their staff for personal needs.

Goods Prohibited to Be Imported under Certain Regimes

- The below-mentioned goods are prohibited for import to the Republic of Armenia under certain regimes:
 - waste products of all types that are transported across the customs border of the Republic of Armenia under the customs regime “renunciation of the ownership right to the State benefit”, except for the waste products and goods with the past expiration date imported on the basis of the positive conclusion of the RA Ministry of Trade and Economic Development and the permission of the RA Ministry of Nature Protection;
 - pornographic materials can be transported only under the “destruction” regime with the consent of the transporter;
 - substances imported from countries that are not Parties to the Vienna Convention for the Protection of the Ozone Layer and Montreal Protocol on Substances that Deplete the Ozone Layer, as well as leaded gasoline (lead content exceeding 0.013 gr/l; subcategories 271000340 and 271000360 in CC FEA) cannot be transported under the customs regimes “import for free circulation”, “import to the duty-free shop”, temporary import for processing”, “temporary import” and “destruction”;
 - live animals and plants, which are not sources of incurable infectious diseases, as well as items having cultural and archeological value cannot be transported under the customs regime “destruction”.

Goods Requiring Mandatory Certification of Quality

- Certain goods, depending on their application and nature, and imported by either organizations or individuals require mandatory certification of their quality (see Appendix 10). The customs formalities of the above-mentioned goods are carried out under the customs regime “import for free circulation” only if these goods meet the requirements of mandatory certification established in the Republic of Armenia.
- In accordance with mandatory certification rules, the imported goods are certified

either based on the framework of the national system of certification (i.e. a certificate issued by the Armgosstandart, Republic of Armenia State Committee on Standards, or any other entity authorized by the latter), or through recognition and re-registration of foreign certificates. The Armgosstandart recognizes certificates of the countries, with which it concluded agreements on mutual acceptance of certificates and results of certification*.

- Such goods are kept under the customs control until the declarer submits the quality certification document issued by the authorized entities. Upon the permission of the customs authority, the representative of the certification authority, in the presence of the declarer and under the control of the official of the customs house, can examine the goods, take samples and specimen (these are taken in minimal sufficient amounts allowed by the existing official normative documents). A statement on taking the samples and specimen is drawn up in three copies, and signed by the representative of the certification entity, the authorized official of the customs house and the declarer.
- The quality certification document is filled out in Armenian, and its original, along with customs declaration and other required documents, is submitted to the appropriate customs authorities to carry out customs formalities and are not returned to the declarer. The certificate is considered valid only in case there is "For Customs Formalities" note in the part "Special Notes" made, the form is completely filled out by the certifying authority and the certificate is authenticated with the seal and signature of the authorized person.
- The quality certification document is not required for goods which are imported as accompanying cargo and are not levied with customs duty at a rate of 0%, with the total weight that not exceeding 50 kg, and the total customs value that not exceeding the equivalent of \$500 USD in Armenian drams, as well as international parcels with total weight that does not exceed 20 kg, and the total customs value that does not exceed the equivalent of \$100 USD in Armenian drams.

CHAPTER III: EXPORT OF GOODS FROM THE REPUBLIC OF ARMENIA

Organizations

- Both imported and exported goods are subject to customs formalities at the regional customs house. Upon submission of the cargo customs declaration for the exported goods, the inspectors of the customs authority check the declared information and conduct customs examination of the declared goods. If the declared data corresponds to the actual quantity of goods, the customs inspector punches "Release is Allowed" note on the CCD. If the quantity of goods being examined does not correspond to the quantity stated in the CCD, the inspector draws up a statement that customs rules had been violated.
- For the non-tariff regulation of goods, the organization submits the required documents obtained from the appropriate authority to the officials of the customs house.
- When needed, the state authorities of the Republic of Armenia conduct veterinary and sanitary control, quarantine inspection of plants, and other forms of control over the declared goods.
- The customs security devices (numbered customs seals) are installed on the cargo compartment modules of transportation means carrying the goods. One copy of the CCD is given to the exporting organization as the principal document to accompany

* Those states are all CIS member states and the Islamic Republic of Iran.

the goods to the border customs point. The organization is given a 10-day period for the actual export of the goods from the customs territory of the country. The CCD of the exported goods, information on the means of transportation and the conditions of the seals (whether they are damaged or not) are checked at the corresponding customs point. Here the CCD is punched by "Cargo Arrived" note and, as a document certifying the actual export of goods, is sent to the higher customs authority. Only after complying with all the formalities, the goods are allowed to be exported.

Individuals

- While exporting goods the individuals enjoy the same privileges as while importing them (see Table 1). The individuals can export any foreign currency in sum equivalent to \$10,000 USD. Export of larger amounts of foreign currency is permitted only in the form of bank transfers. In all cases individuals shall submit the declaration for individuals at the customs point (see Appendix 3).
- For the export of the goods with exceeding quantities, which do not require payment of customs duties, individuals fill out both customs declaration and the CCD, sign and submit them to the customs inspector (see Appendix 5).
- The exported goods are levied with the customs duty at the rate of 0% unlike the imported ones. Furthermore, the relevant legislation stipulates a mechanism for returning at the border to foreign individuals of the amount of the value-added tax included into the value of the exported goods.

Goods Requiring Special Permission

- The following goods require special permission for export from the Republic of Armenia:
 - cultural goods (see details below);
 - animals registered in the Red Book of the Republic of Armenia, for which the decision of the RA Ministry of the Nature Protection is required;
 - goods of domestic production, which are subject to tariff and non-tariff regulation, are re-exported to the third countries only based on the permission of the RA Ministry of Trade and Economic Development (if the Republic of Armenia has international agreements with those countries);
 - medicine and/or pharmaceutical substances, which can be exported from the country only on the basis of an export certificate, issued by the RA Ministry of Health. This restriction is not applied on:
 - bio vaccine, whey, diagnostic means utilized in the veterinary medicine;
 - medicine and pharmaceutical substances exported from the country and provided by the course of treatment or for the personal use by the departing individuals. The amount of these substances should not exceed "ten denominations, each in the amount of three one-time dosage", if the necessity for more amount of the medicine is not verified by a document;
 - medicine and/or pharmaceutical substances exported from the Republic of Armenia by international organizations, foreign diplomatic and consular representations, their staff for personal needs.

Goods Prohibited for Export

- The below-mentioned goods are prohibited for the export from the Republic of Armenia under the customs regimes "export for free circulation", "temporary export", "temporary export for processing" and "import to the duty-free shop":
 - materials containing a state secret;

- unmarked alcoholic beverages, subject to marking with excise stamps registered in the Republic of Armenia.

Vehicles Exported by Individuals

- The transport vehicles exported by individuals under the regime “export for free circulation” are also subject to declaration. In such cases one shall fill out both declaration and the “Registration Certificate for Motor Vehicles Imported into the Republic of Armenia” (see Appendix 9).
- Customs formalities of the personal vehicles are carried out in those customs points through which they are being taken out. A relevant certificate is filled out by the officer of the customs house in three copies, one of which is given to the owner of the motor vehicle or his/her authorized representative (the copies of which are submitted by the individual to the SMI of the RA Ministry of Interior to take off the vehicles from registers), and two other copies are kept at the customs point. Only the official of the customs authority is allowed to make corrections on the forms, which should be confirmed with his/her individual seal.
- To carry out the customs formalities, one shall submit the registration certificate and documents showing the way the exported vehicles were acquired (invoice bill, purchase agreement, etc.).

Export of Cultural Goods

- A special procedure has been developed aimed at preservation of the cultural heritage of the Republic of Armenia and at prevention of illegal export of the cultural goods (see Diagram 2) and illegal transfer of the property rights on these goods*. The export of cultural goods (see Diagram 1) of serial and mass production and modern souvenir industry is performed without any restrictions**.
- The Agency of Preservation of the Cultural Goods has been established within the structure of the Republic of Armenia Ministry of Culture, Youth Issues and Sports with a special mandate for regulation and control over the export of cultural goods. The above-mentioned agency
 - makes decisions related to the export or temporary export of the cultural goods and registers them;
 - issues a certificate granting the right for the export or temporary export of the cultural goods and charges a corresponding fee.
- The certificate verifies the right to export or temporary export the cultural goods and confirms carriage of the cultural goods through the country's border. The export or temporary export of the cultural goods without the above-mentioned certificate is prohibited, except for the goods of cultural significance of serial or mass production and modern souvenir industry (see above).
- Customs duties are not levied for the export or temporary export of the cultural goods. However, there are cases, when the author of a piece of art, e.g. a picture, exports his/her work to exhibit it abroad and registers it under the regime different than “temporary export”. As a result, relevant customs duties are levied when these works of art are being imported back to the Republic of Armenia.

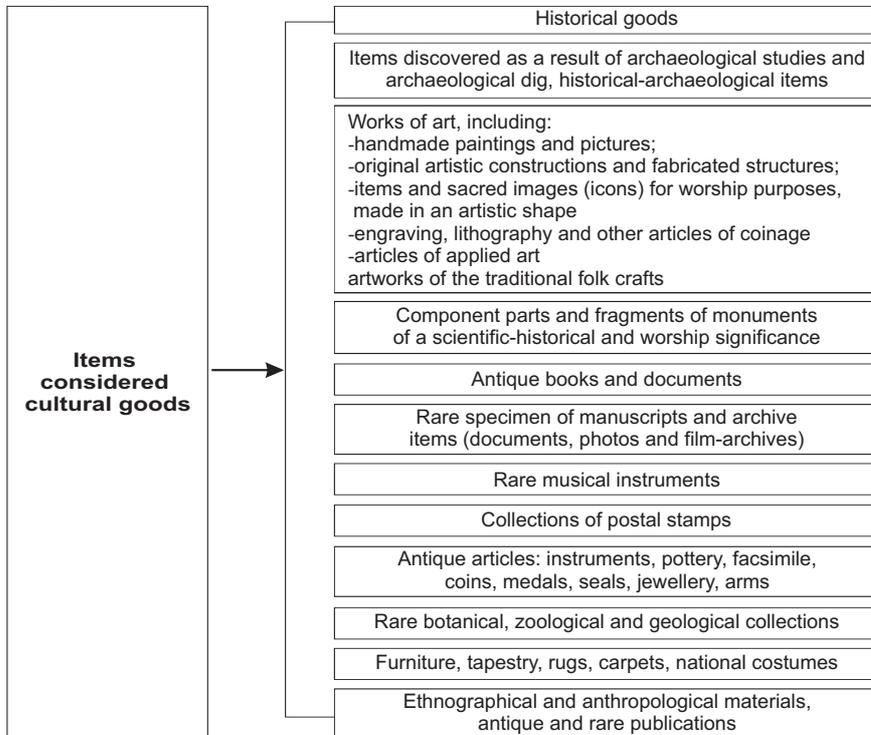
* See the RA Law on the Import and Export of Cultural Goods, also the Government Decision N 137 on Regulation of the Export of Cultural Goods from March 5, 1999.

** See Article 7 of the RA Law On the Export and Import of Cultural Values.

Diagram 1



Diagram 2



CHAPTER 4. BRIEF INFORMATION ON CUSTOMS PAYMENTS*

Customs Duties

- Customs duties are mandatory payments to the state budget for transporting goods and vehicles across the border of the country, provided by the customs legislation of the Republic of Armenia. Customs duties and their rates are regulated by the Customs Code of the Republic of Armenia.
- Customs duties are levied:
 - for the export of goods from the Republic of Armenia**;
 - for the import of goods to the Republic of Armenia;
 - for the export of certain goods from the Republic of Armenia and import of the same goods to the Republic of Armenia during a certain period of the year (according to season)***.
- Customs duties are classified into the following categories:
 - value (ad valorem), calculated as percentage from the customs value of the goods;
 - special (fixed), calculated based on special tariffs for the measurement units of goods;
 - mixed, calculated by both value and special methods.
- The following special customs duties have been established for protection of the economic interests of the Republic of Armenia and encouragement of the economic activities:
 - counteractive duties, applied in reaction to the discriminatory activities of certain individuals, states or their coalitions directed against the Republic of Armenia;
 - promotional duties, applied towards the reduction of the established tax payments, imported from certain states.

Customs Fees

- Customs fee is a payment for customs services, at the rate established by the Customs Code of the Republic of Armenia. Customs fee is a mandatory payment to the state budget aimed at generation of funds for development of the customs service system and maintenance of the material-technical and social base of the customs authorities.
- Customs fee is extracted within a three-day period since the moment of rendering customs services. If the sum of the customs fee exceeds the established rate, then the payer has the right to demand refund within three years from the payment. The customs authorities can either credit the above-mentioned sum as a prepayment for the subsequent fees, or return it to the payer within a 30-day period after receiving his/her application.
- If the customs fee is paid after the deadline established by the law, then a fine equal to the 0.2% of the unpaid sum is levied for each overdue day.

Excise Tax

- The excise tax is an indirect tax levied for the import of certain goods. It is transferred to the state budget in accordance to procedures, established by the RA Law on the Excise Tax. The customs authorities of the Republic of Armenia levy the excise tax

* More detailed information on the customs duties is planned to publish in a separate brochure.

** Currently a 0% rate is established.

*** Currently not prescribed by the legislation of the Republic of Armenia

for the import of the following goods: beer; grape wine and other types of wine, derivatives from wine, ethyl alcohol and alcoholic beverages (such as brandy, vodka, liquors and others), industrial substitutes of tobacco, cigars, cigarettes and cigarillos (containing tobacco or its substitutes), gasoline, crude oil and oil products, diesel oil, fuel gas and other gas carbohydrates (except natural gas). The excise tax is levied from organizations (including the appropriately registered representations and branches of foreign legal entities) and individuals, importing the above-mentioned goods into the territory of the Republic of Armenia.

- The excise tax shall be paid within 10 days after the goods are imported.

Excise Stamps

- In order to control the quality of goods, which are imported to the country and subject to excise taxes, to correctly calculate and collect taxes and to protect the right of the citizens, the Government of the Republic of Armenia established regulations marking imported goods and goods produced in the country that are subject to excise taxation. Here belong tobacco products, grape wine and other wines, ethyl alcohol and alcoholic beverages.
- The sum paid for acquisition of excise stamps for imported goods that are subject to excise taxation, is considered a prepayment for the excise tax.
- For their personal use, the citizens of the Republic of Armenia can import the following amounts of goods that are subject to excise taxation, but not subject to marking: 400 cigarettes and one litre or one bottle of alcoholic beverage (if the capacity of the bottle is equal to 2 or more litres).
- The excise stamps are purchased at the regional customs house, the zone of operation of which includes the residential/registration address of the individual/organization.
- In order to purchase excise stamps, one shall submit the following documents:
 - an application (in 2 copies);
 - an original and a copy of the contract with the foreign partner (the original is returned to the bearer of the tax declaration after comparing it with the copy);
 - an estimation of use of excise stamps.

Value-Added Tax

- The customs authorities add up and levy a value-added tax (VAT) on imported goods and vehicles, except for:
 - goods, imported by organizations and individual entrepreneurs, which are levied with customs duty at the rate of 0% and are not subject to excise taxation*;
 - goods and vehicles imported by individuals, the quantity or value of which do not exceed the limits provided by the RA Customs Code (see above).
- The payment of VAT shall be done within 10 days and can be postponed only upon submission of the bank guarantees within 10 days after the goods are imported.

Fixed Fees

- The fixed fees are paid by organizations and individuals for import of diesel oil, gasoline and tobacco products**.

* RA Law on the changes and amendments to the "RA Law on the Added Value"

** Fixed fees on the diesel oil, gasoline and tobacco products are prescribed by the RA Laws "On the Fixed Payments for the Diesel Oil and Gasoline Imported into RA" and "On the Fixed Payments on the Tobacco Products"

Road Fees

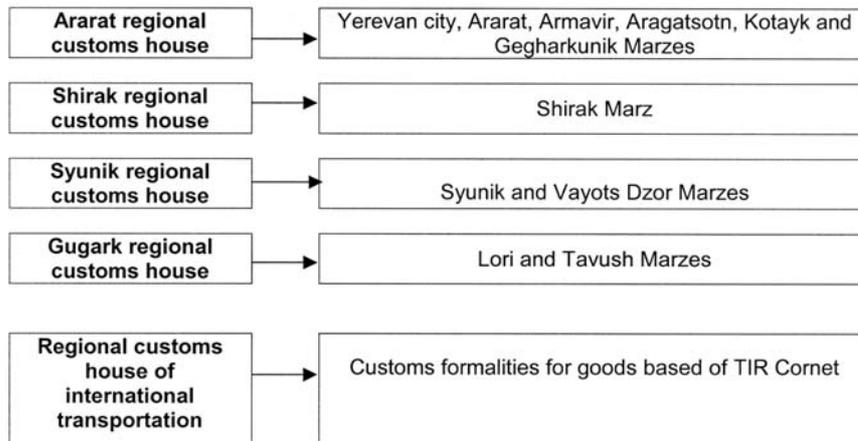
- The road fees are mandatory payments to the state budget, the procedures and rates of which are provided by the RA Law on the Road Fees. These are intended for generation of funds for construction, repair and other works performed on the country's roads.
- The road fees are charged for:
 - travelling on the roads of general use by vehicles registered in the foreign countries;
 - travelling on the roads of general use by heavy-loaded transport vehicles;
 - travelling on the roads of general use by large-size transport vehicles.
- For importing transport vehicles registered in foreign countries the road fees are levied at the customs point, where the vehicles cross the border of the Republic of Armenia. If these vehicles remain in the country for more than 30 days, then an additional fee is charged for each 30 (or less) extra days and it is transferred to the state budget within 5 days after the completion of each additional 30-day period.

Environmental Fees

- Environmental fees are mandatory payments to the state budget according to the procedures and rates established by the Republic of Armenia Law on the Nature Use and Environmental Payments aimed at generation of funds for financing nature protection initiatives.
- Nature protection fees are charged for:
 - importing goods which discharge polluting materials into air or water;
 - importing goods, which cause harm to the environment.
- Transit goods are not subject to the environmental fees.
- The fees for importing goods that cause harm to the environment are calculated based on the customs value of those goods.
- Payment of fees for emission of harmful substances by transport vehicles registered in foreign countries is made at the moment of entry of these vehicles into the territory of the Republic of Armenia along with submission of the relevant payment document to the customs authorities.
- Fees for importing goods that cause harm to the environment are collected before or during the customs formalities by submitting the payment document to the customs authorities.

Appendix 1

***Regional Customs Houses according to
Territorial-Administrative Division of the Republic of Armenia***



Appendix 2

Cargo Manifest

Approved by order #102 from 10.20.97 of Head of SCC of the RA
MV-9

Document of strict registration		1. Type of cargo manifest		* 000000			
		3.	4.				
1	2. Cargo carrier	5.	6.	7. Registration date			
		8. Cargo receiver/importer		9. Exporter country	10. Exporter country code	11. Destination country code	
			12. Transport vehicle		13. Destination country		
	14. Information about the transport vehicle						
15. Customs point, where the register is filled 16. Customs house/Customs point of destination 17. Customs security measures							
Description of goods	18.	Number of cargo places	Packing	Name of goods	Weight	Number in units	19. Number of types of goods
							20. Total weight
							21. Total number of cargo places
							23. Cost
Presented documents	22.						
	24. Notes by the customs point						
Transit country international code	25.					A.	
B.						26. Destination country and customs house	
I oblige to keep customs seals intact and to not unload cargo until the end of customs formalities. I am informed about the responsibility for non-compliance with this condition, provided by the legislation of the Republic of Armenia.						27. Place and date	
I am informed on the route and time of the delivery of the cargo to the destination point.							
The cargo will be delivered to the destination point. « ___ » _____ 199__ p.							
Cargo receiver's signature							
28. Notes by the customs house						29. Inspector's last name and number of individual seal	
							

Appendix 4

**Natural Quantities of Goods Imported by Foreigners
to the Republic of Armenia in Commercial Quantities according to
Customs Regimes "Import for Free Circulation" and "Re-import"**

Approved by the Government of the RA
Decree #565 Dated June 28, 2001

Code according to CC FEA	Name of a good	Amount of the good exceeding the below mentioned is considered as commercial commodity
01	Live animals	3
02	Meat and food meat products	30 kg
03	Fish and shellfish, mollusks and other aquatic invertebrates including	30 kg
0302 70 000	caviar	2 kg
0301	Live fish	0
04	Dairy produce; birds' eggs; natural honey; other edible products of animal origin not elsewhere specified including	30 kg
0407 00	birds' eggs	150
05	Products of animal origin not elsewhere specified	0
06	Live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage	2 kg
07	Edible vegetables and certain roots and tubers	50 kg
08	Edible fruits and nuts, peel of citrus fruits and melons and gourds	50 kg
09	Coffee, tea, matte (Paraguayan tea) and spices	3 kg
10	Cereals	50 kg
11	Products of flour and grain grinding industry, malt, starches, inulin and wheat gluten	50 kg
12	Oil seeds and oil plants, miscellaneous seeds, fruit and grains, plants of medical and industrial use, including straw and forage	10 kg
13	Natural non-purified shellac, gums, resins and the like including	3 kg
1302 11 000	opium	0
14	Materials of vegetable origin used for plaiting, and other products of vegetable origin not elsewhere specified	0
15	Fats and oils of animal or vegetable origin, and products of their splitting, finished edible fats and waxes of animal or vegetable origin	20 kg
16	Products of meat, fish, shellfish, mollusks or other aquatic invertebrates including	20 kg
1604 30	sturgeon caviar (black caviar) and surrogates made of other fish caviars	2 kg
17	Sugars and sugar confectionery including	50 kg
1704 10	gum	1 kg
18	Cocoa and cocoa products	10 kg
19	Ready products of cereals, flour, starch or milk and pastries	15 kg
20	Products attained after processing of vegetables, fruits, and nuts	50 kg
21	Miscellaneous food products	5 kg
22	Beverages, spirits and vinegar	2 liters or 1 bottle, if the bottle fits more than 2 liters
23	Residues and waste of food industries ready animal fodder including forage and other products for animal feeding	0
2309		5 kg
24	Tobacco and manufactured tobacco substitutes including	0
2402	cigars, cheroots (cigars with a cut end), cigarillos (thin cigars) and cigarettes containing tobacco or tobacco substitutes including	
	cigars	10
	cigarillos	400
	cigarettes (with or without filter)	400
25	Salt, sulfur, soil, stone, plastering materials, lime and cement	0
26	Mineral rocks, slag and ash	0
27	Mineral fuels, oil and distillate	0
28	Inorganic chemistry products: organic or inorganic compounds of precious metals, rare earth metals, radioactive elements and isotopes	0
29	Organic chemistry compounds	0
30	Pharmaceutical products	10 items, no more than 3 boxes of each item

31	Fertilizers	0
32	Tanning or dyeing extracts, tannins and their derivatives, pigments and other coloring substances, paints and polishes, putty and other types of mastics, inks and publishing inks	10 kg
33	Volatile oils and resinoids, perfumery, cosmetic and toilet products including	0,5 kg
3304	cosmetic and make-up products (except medicinal ones) including sun-tanning or sun-blocking products; manicure and pedicure products,	6 of each product type
3305	hair care products,	6 of each product type
3306	individually packed for retail sale mouth cavity and teeth care products, including fixing powders and ointments for denture; teeth floss;	6 of each product type
3307	before or after shave products; deodorants for personal use, bathing products; hair removing products and other perfumery, cosmetic and toilet products not elsewhere specified, deodorants for indoor use with or without aromatic and disinfection effect	6 of each product type
34	Soap, organic surface active substances, washing products, lubricating products, artificial and attained waxes, washing and polishing products, candles and the similar products, molding pastes, plasticine, dental waxes and compounds based on plaster for dental purposes	2 kg of each product type
35	Albuminoidal substances, modified starches, glues and enzymes including:	0
3506	ready glues and other adhesive substances, and products that are not elsewhere specified and can be used as adhesives packed for retail sale (net weight of each item not exceeding 1kg)	3 kg
36	Explosives, pyrotechnic products, pyrophoric alloys and certain fuels including	0
3605	matches	100 boxes
37	Photographic and cinematographic products	200 meters or 5 kg
38	Miscellaneous chemical products	0
39	Polymeric substances, plastic and products made of plastic including:	0
3922	plastic bath-tabs, showers, washstands, toilets, toilet-seats and toilet-covers, water tanks, and similar sanitary,	1 of each product
3924	tableware, kitchenware, and products of everyday use ,	24 of each product
3926	other plastic products and products made of substances specified in 3901-3914	6 of each product type
40	Caoutchouc, rubber, products made of caoutchouc and rubber including:	0
4011-4013	automobile tires and inner rubber tubes,	10
4014	products of personal hygiene and pharmaceutical industry including baby comforters made of volcanic rubber only (not hard rubber);	12
4015	items of clothing and accessories,	6 pairs
4016 91	carpets and floor coverings,	4
4016 92	erasers for office use	20
41	Raw leather and fur, excluding natural fur	10 square meter
42	Leather products and articles made of animal gut	4 of each product
43	Natural and artificial fur and fur products	4 different types
44	Wood and products made of wood including:	0
4414 00	frames for paintings, mirrors and similar items,	6
4419 00	tableware and kitchenware,	24 of each product type
4420	ornamental designs; engravings; boxes for jewelry, cutlery or similar items; statuettes, and other items of decorative value and wood products not specified in 94	12
45	Cork and products made of cork including:	0
4503	products made of natural cork	2 of each product
46	Wickerwork made of straw and other products, baskets, and other	6 of each product type
47	Cellulose and paper products	0
48	Paper, paperboard and products made of paper and paperboard	10 kg
49	Books, newspapers, other products of printing industry, manuscripts and typewritten texts and plans including:	5 kg
4901 91 000	dictionaries, encyclopedias, and their serial editions,	80
4905 10 000	globes,	2
4907	postal stamps, state duty stamps and stamps of other value, officially stamped paper, securities, cheque-books, shares, state bonds, and other types of securities, including	0
4907 00 100	postal stamps,	100
4907 00 300	securities	regulated by the RA legislation on customs and securities
50	Silk	6 kg
51	Wool, fine and coarse animal hair, and products made of horsehair	6 kg

52	Cotton	6 kg
53	Other natural textile fibers, paper yarn and fabrics	6 kg
54	Fibers of chemical origin	6 kg
55	Micro fibers of chemical origin	6 kg
56	Cotton, felt, yarn, wisp, ropes, and strings	6 kg
57	Carpets and other floor coverings	24 square meters
58	Special fabrics, hairy fabrics, tapestry, laces, ornamental designs and embroidery including:	30 square meters
5804	curtain and other net-like fabrics (excluding knitted fabric and laces), excluding those specified in 6202,	3 kg
5805	decorative fabrics used for upholstery of furniture,	10 kg
5806	narrow fabrics (excluding those specified in 5807),	3 kg
5807	labels, signs, and similar textile products,	1 kg
5808	braid, borders and other products of decorative value made of metallic threads,	3 kg
5809	embroidery articles, like fabric, laces or separate items.	3 kg
5810		2 kg
59	Absorbed, coated and processed textile products for technical use including:	30 square meter
5906	rubber absorbed textile materials (excluding those specified in 5902),	2 kg
5908	textile wicks for lamps, oil lamps, lighters, candles and other similar products, filament lamp covers; absorbent or non-absorbent pipe canvases for gas burning devices	2 kg
5909	textile pipes,	5 kg
5910	production line belts and transmitters,	10 kg
5911	textile materials and items for technical use	0
60	Knitted fabric (hand or machine made)	6 kg
61	Knitted wear and accessories for it (hand or machine made) including:	12 of each type
6101	boy's and men's hand or machine made knitted fabric coats, cloaks, cloaks with hoods, warm suits (including those for skiing), jacket and tarpaulin and other similar fabric clothing articles (excluding those specified in 6103),	2 of each type
6102	girls' and women's hand or machine made knitted fabric coats, cloaks, cloaks with hoods, warm suits (including those for skiing), jacket and tarpaulin and other similar fabric clothing articles (excluding those specified in 6104),	2 of each type
6103	boy's and men's suits (one or two piece), coats, blazers, trousers, overalls, breeches, shorts (excluding swimsuits),	2 of each type
6104	girls' and women's suits (one or two piece), coats, blazers, trousers, overalls, breeches, shorts (excluding swimsuits),	2 of each type
62	Textile wear and accessories for it (hand or machine made) including:	12 of each type
6201	boy's and men's hand or machine made textile fabric coats, cloaks, cloaks with hoods, warm suits (including those for skiing), jacket and tarpaulin and other similar fabric clothing articles (excluding those specified in 6103),	2 of each type
6202	girls' and women's hand or machine made textile fabric coats, cloaks, cloaks with hoods, warm suits (including those for skiing), jacket and tarpaulin and other similar fabric clothing articles (excluding those specified in 6104),	2 of each type
6203	boy's and men's suits (one or two piece), coats, blazers, trousers, overalls, breeches, shorts (excluding swimsuits),	2 of each type
6204	girls' and women's suits (one or two piece), coats, blazers, trousers, overalls, breeches, shorts (excluding swimsuits),	2 of each type
63	Other products made of textile, compound products, clothing and textile products, second-hand clothes and scrap including:	12 of each type
6303	curtains and throws with figured edges,	30 square meters
6305	wrapping bags,	10 kg
6306	tarpaulin and sun-blocking tents, sails for yachts and camping items,	2
6307 20	life belts	2
64	Footwear including	10 pairs
6405	parts of footwear	0
65	Headwear including	12
6506 92 000	headwear made of natural fur	4
66	Umbrellas, walking sticks, whips, riding whips and their parts	2 of each type
67	Processed feather and down and products manufactured from feather and down, artificial flowers and products made of human hair including:	6 of each type
6702	artificial flowers, leaves, fruits, parts for those and products made of them,	5 kg
6703	human hair, wool or other animals' hair or other textile materials for wig manufacturing	0
68	Products made of stone, plaster, cement, asbestos, and foil	0

69	Products made of ceramic including	0
6910	washtands, sinks, bath-tabs, water tanks and other sanitary products,	6 of each type
6911	tableware, kitchenware, industrial and other toilet articles made of porcelain,	12
6912	tableware, kitchenware, industrial and toilet articles made of ceramics, not porcelain,	12
6913, 6914	statuettes and other articles of decorative purposes made of ceramics and other articles made of ceramic	12
70	Glass and products made of glass including:	0
7009	glass mirrors, framed or not, including rear-view mirrors,	4
7013	tableware and kitchenware, office devices, household items (excluding those specified in 7010 or 7018),	12 of each type
7015	clock glasses and glasses with or without vision correction effect, hollow balls made of glass and segments used to manufacture the abovementioned glasses,	4
7018	decoration articles made of glass,	12
7020	other articles made of glass	1 kg
71	Natural and cultivated pearls, precious and semiprecious minerals, precious metals, items covered with precious metals, and articles made of them, furnishings (bijouterie) and coins including:	0
7101	pearls: natural or cultivated, processed or non-processed, sorted or non-sorted, but not strung, not mounted or set; and pearls: natural or cultivated, temporarily strung for convenience while being transported,	200 grams
7113	jewelry articles and their parts made of precious metals or covered with precious metals,	2 of each type
7114	jewelry made of gold and silver and their parts made of precious metals or covered with precious metals,	2 of each type
7116	articles made of natural or cultivated pearls, precious or non-precious minerals (natural, artificial or modified),	2 of each product
7117	furnishings (bijouterie),	12
7118	coins	0,5 kg
72	Ferrous metals	0
73	Products made of ferrous metals including	0
7319	sewing needles, knitting needle, awls, knitting hooks, and other types of needles and the similar articles used for handwork, safety pins and other articles made of ferrous metals that are not elsewhere specified,	10 boxes of each products (retails sale size)
7323	tableware, kitchenware and other household appliances and their parts made of ferrous metals, scourers, metal chips used for cleaning and polishing of kitchenware, cleaning pads and gloves,	6 of each type
7326	other products made of ferrous metals,	0
7326 90 100	tobacco boxes, power boxes and other types of pocket boxes made of ferrous metals,	3 of each type
7326 90 300	movable and non movable ladders	2 of each type
74	Copper and products made of copper including	0
7417	non-electric household appliances for preparation and heating of food,	2 of each type
7418	other articles of tableware, kitchenware and household use	4 of each type
75	Nickel and products made of nickel	0
76	Aluminum and products made of aluminum including	0
7607	aluminum plates (without paper, cardboard, plastic or other base) no thicker than 0.2 millimeter (base excluded),	1 kg
7615	tableware, kitchenware and other household appliances and their parts made of ferrous metals, scourers, metal chips used for cleaning and polishing of kitchenware, cleaning pads and gloves, and other articles made of aluminum,	6 of each type
7615 20 000	sanitary devices and parts for them,	2
7616 10 000	other products made of aluminum	1 kg
78	Lead and products made of lead	0
79	Zinc and products made of zinc	0
80	Tin and products made of tin including	0
8005 00 100	tin plates (without paper, cardboard, plastic or other base) no thicker than 0.2 millimeter (base excluded)	1 kg
81	Other non-precious metals, cermets and products made of them	0
82	Tools made of non-precious metals, cutlery, forks and spoons, and their parts made of non-precious metals including	4 of each type
8215	spoons, forks, ladles, spades, spatulas for cake serving, fish and butter knives, sugar-tongs and similar kitchen and tableware	12 of each type

83	Other articles made of non-precious metals including	4 of each type
8302 10 100	wires used in civil aviation,	0
8302 20 100	cylinders used in civil aviation,	0
8302 42 100	other fixtures and furniture for assembling furniture for civil aviation,	0
8302 49 100	other fixtures and furniture for civil aviation,	0
8302 60 100	automated door shutting devices for civil aviation,	0
8303 00	fireproof, armored, reinforced safe boxes and doors of bank deposit safety boxes, locker boxes used for keeping valuables, and similar articles made of non-precious metals,	0
8303 00 900	special boxes and similar items for safe deposit of money and documents	2
84	Nuclear reactors, boilers, machinery and mechanical appliances and parts for them including:	0
8415	air conditioners, conditioners with motors and devices for temperature and humidity adjustment; including conditioners with no separate regulation of temperature and humidity, including	
8415 10 000	air-conditioners attachable to walls or windows, with case,	1 of each type
8415 20 000	air-conditioners used in mobile means of transportation used by people.	1 of each type
8418 10	Combined freezer-refrigerators with separate doors including	1 of each type
8418 10 100	ones for civil aviation,	0
8418 21	compression devices,	1 of each type
8418 22 000	electric and absorbing devices,	1 of each type
8418 29 000	and other ones,	1 of each type
8418 30	“Wire” type freezers with capacity not exceeding 800 liters including:	1 of each type
8418 30 100	ones for civil aviation.	0
8418 40	Vertical freezer shelf-boxes with capacity not exceeding 900 liters including:	1 of each type
8418 40 100	ones for civil aviation,	0
8422 11 000	household dish-washing machines,	2
8423 10 100	household scales,	1
8450	household washing machines,	1
8452 10	household sawing machines,	1
8469	typewriters and text processing devices except those specified in 8741,	1
8470	calculators, pocket diaries with multiple functions; bookkeeping , postage, and ticket registers, other calculating and cashier registers,	1
8470 40 000	bookkeeping registers,	1
8470 50 000	cashier registers,	1
8471	calculating devices and blocks for them, magnetic banking machines, optical devices with calculating functions, information transporters with programmed texts, other devices used for transportation, processing and storing of information not elsewhere specified including	
8471 10 100	ones for civil aviation,	0
8471 41 100	ones for civil aviation,	0
8471 49 100	ones for civil aviation,	0
8471 50 100	ones for civil aviation,	0
8471 60 100	ones for civil aviation,	0
8471 70 100	ones for civil aviation	0
85	Electrical machines and equipment, recording devices, telephones and parts for them including:	0
8508	electro-mechanical hand tools with implanted electrical motors,	2 of each type
8509	electro-mechanical household appliances with implanted electrical motors,	2 of each type
8510	electric shaving, hair-cutting and hair-removing appliances with implanted electrical motors,	1 of each type
8512	illuminating, signaling and window cleaning devices, and devices used to prevent fading and perspiration,	2 of each type
8513	mobile electric lamps, headlights for bicycles and automobiles with appended power supply,	4 of each type
8515 11 000	soldering tools,	2 of each type

8516 10	electric water-heating devices for running or collected/assembled water including:	2 of each type
	electric heaters,	2 of each type
8516 31	electric hair-dryers,	2 of each type
8516 33	electric hand-dryers,	2 of each type
8516 40	electric irons,	2 of each type
8516 50	electric microwave ovens,	2 of each type
8516 71 000	electric coffee and tea makers,	2 of each type
8516 72 000	electric toasters,	2 of each type
8517	wire connection electric telephone and telegraph appliances including cordless telephones and devices with incurring and digital frequency systems and videophones,	2 of each type
8517 30 000	telephone or telegraph switchboards,	0
8518	microphones and bases for them, loud-speakers, hook-on head telephones, head-phones, microphone headsets (loud-speakers, frequency boosters, sound amplifier devices) including:	
8518 10 100	for civil aviation	0
8518 21 100	for civil aviation	0
8518 22 100	for civil aviation	0
8518 29 100	for civil aviation	0
8518 30 100	for civil aviation	0
8518 40 100	for civil aviation	0
8518 50 100	for civil aviation.	0
8519	Electric sound playing devices, record-players, tape, compact disk and other types of players with no recording functions including	2 of each type
8519 10 000	coin or counter operated sound playing devices,	0
8519 40 000	sound playing devices for radiobroadcast,	0
8520	tape-recorders and other recording devices,	2 of each type
8520 90 100	for civil aviation,	0
8521	video-recording and playing devices with picture adjusting option,	1 of each type
8521 10 100	for civil aviation,	0
8523	unrecorded videotapes, except those specified in 37,	12 of each type
8524	recorded disks, tapes, cassettes, and the like, including matrixes and forms for disk manufacturing except those specified in 37,	12 of each type
8525 40	video cameras with picture depicting option and other recording devices,	2 of each type
8527	radiotelephones and radiotelegraphs, or radio-transmitting devices with or without sound playing, sound recording or clock mechanisms,	2 of each type (sizes variable)
8528	transmitters of telephonic communication, radio transmitters, fire alarm systems with or without sound and picture recording option and similar protecting devices for automobiles,	2 of each type
8531 10 200	fire alarm or protection systems for buildings	2 of each type
8531 10 300	fire alarm or protection systems for buildings	2 of each type
86	Railway or tramway locomotives, rolling stock and their parts	0
87	Overland means of transportation excluding railway or tramway rolling stock including	0
8712	bicycles: two-wheeled or other types (including three-wheeled bicycles used for cargo transportation) without engine,	1
8713	prams for the disabled with or without engine or with other type of moving mechanism,	2 of each type
8714 20	parts and accessories for prams for the disabled,	2 of each type
8715 00 100	perambulators,	2
8715 00 900	parts for perambulators	2 of each type
88	Flying machines, spaceships and others	0
89	Ships, boats, other floating vessels including:	0
	dinghies	1

90	Optical, photographic, cinematographic, measuring, medical and surgical instruments and devices and parts for them including	0
9001 10	optical micro-fibers, threads and cables made of optical fiber,	50 meters
9001 30	contact lenses,	2 pairs
9001 40	lenses for glasses made of glass,	2 pairs of each type
9001 50	lenses for glasses made of other materials,	2 pairs of each type
9003	frames and accessories for glasses, other protective optical devices and parts for them,	4 of each type
9004	glasses, protective glasses and similar optical articles with corrective, protective and other options,	4 of each type
9005	binoculars, monocular, and other optical devices and accessories for them and other observation devices except radio observation ones,	1 of each type
9006	photographic cameras except cinematographic cameras, photoflashes, lamp flashes, except gas supplied lamps specified in 8539,	1
9007	cinematographic devices and overheads with sound recording and synchronizing devices,	1
9008	picture reflecting devices except cinematographic ones, picture maximizing or minimizing tools, except cinematographic ones,	1
9009	photocopying machines with optical systems or contact type and thermo copying machines,	1
9010	devices and equipment used in photographic and cinematographic laboratories (including devices for picture and schemes depicting, and depicting of pictures with use of sensor semi-conductors) not otherwise specified, also negrotoscopes and monitors for picture depiction,	1
9011	multiple optical microscopes, including:	1
9012	devices for micro-photographic and micro-cinematographic shooting, except optical ones and diffraction devices,	1
9014 10 900	compasses,	2
9016	scales	2
9017 20	sketching tools and devices for mathematic calculations including	2
9017 20 110	other sketching devices,	4
9017 20 900	mathematic calculation devices including slide rules, disk calculators and so forth	2 of each type
9017 30	micrometers, metrical tools, caliber meters,	2
9017 80	other tools,	4
9017 90 000	parts and accessories for them,	0
9018	tools and devices used in medicine, surgery, dentistry and veterinary,	0
9018 31	injectors, needles, medical pipes and similar products,	100
9018 90 100	blood pressure measuring devices	2
9019	Devices for mechanical therapy, massage and psychological tests; devices for ozone, oxygen and aerosol therapies; artificial and other therapeutic respiration devices;	2 of each type
9021	orthopedic devices, including supports, surgical belts, and others and fracture fixing devices; artificial body parts; deaf-aid devices that are aimed to compensate defective development or loss of organ's function	2 of each type
91	All types of watches/clocks and parts including	6
9104 00 100	ones for civil aviation	0
92	Musical instruments, parts for them and accessories including:	2
9203 00 100	organs with keyboard pipes,	0
9208	music boxes, street-organs, mechanic organs, mechanic singing birds, music seesaws, musical instruments not elsewhere specified; pipes, trumpets, bugles and other instruments,	6
9209	parts for musical instruments (for example, mechanisms for music boxes) and accessories (for example, cards for mechanical machines, disks, cushions), metronomes, tuning forks and all types of pipes with adjusted voice tones	6
93	Weapons and ammunition	regulated by the special procedure of the RA Government

94	Furniture, bedding items, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting equipment not elsewhere specified or included, illuminating signs, plates and the like, prefabricated construction structures including:	0
9401	furniture used for sitting (except the items specified in 9402) that is adjusted or not as a bed and parts for it,	12
9403	other furniture and its parts,	12
9404	mattress supports, bedding items and the similar furnishing items (for example, mattresses, blankets, quilted blankets made of different types of feather, cushions, upholstered chair and pillow), filled with spring and stuffed with any material or made of sponge-like rubber or plaster (covered or non-covered),	6 of each type
9405	lamps and other illuminating devices, including headlights, narrow lighting lamps, lamps and parts for them, not elsewhere specified illuminating signs, plates and similar products with built-in light source, parts for them not elsewhere specified	3 of each type
95	Toys, games and sports equipment, parts for them including:	0
9501	toys on wheels (for example, three-wheeled bicycles, automobiles, pedal cars) and prams for dolls,	3 of each type
9502	dolls with image of a human being,	6
9503	other toys, minimized models and similar models (moving or non-moving) and different types of puzzles;	6 of each type
9504	entertainment goods, table or parlor games, including billiard tables, special tables for casinos and bowling equipment, videogames,	0
9504 10 000	items and accessories for billiards games,	6
9504 20	games with monitors,	15 of each type
9504 30 100	playing cards,	6
9504 40 000	electronic games,	12
9504 90 900	masquerade and carnival items or other articles used in the entertainment field for trick and joke shows,	6
9505	articles and equipment for physical training, gymnastics, athletics and other sports,	4 kg
9506	fishing rods, hooks and other items used for fishing, fishing nets, caterpillar fishing and other nets, plaster cast lures with an image of a bird (except the items specified in 9208 or 9705) and other articles used for fishing and hunting	4 of each product or 4 pairs of each product
9507		3 of each product
96	Miscellaneous ready goods	6 items of each type
97	Works of art, rarities and antiques	regulated by the special procedure of the RA Government

Note:

1. *When the net quantity of goods mentioned in categories (subcategories) is different from the specified quantity, the quantity of corresponding categories (subcategories) shall be used.*
2. *“0” means that a good stated in the category or subcategory is prohibited for import to the Republic of Armenia.*

Appendix 5

Cargo Customs Declaration for Individuals

State Customs Committee of the RA Government

A. Customs authority code: _____ MV 1A

2. Exporter <input type="checkbox"/> N: _____	1. Declaration 3. Forms 4. Pages 5. Goods 6. Quantity of cargo places 7. Reference number / #	8. Importer N: _____	9. Responsible person for financial transactions 10. Destination country 11. Delivering country 12. General expenses 13. _____																																			
14. Declarant N: _____	15. Exporting country 16. Country of origin 17. Destination country	15. CEC* a. _____ b. _____	17. CDC** a. _____ b. _____																																			
18. Transport vehicle at the point of departure 19. _____	20. Basic condition 21. Transport vehicle at the border 22. Cost in foreign currency 23. Exchange rates 24. Transaction type	25. Transportation at border 26. Transportation internal 27. Point of loading/unloading 28. Terms of payment: Bank name: Branch:	29. Customs point at border 30. Location of goods 31. Label, quantity and type of cargo places, container number 32. A. Unit N: _____																																			
31. Location & descriptive of goods Quantity and type of cargo places Description of a good	33. Code of a good 34. CCO*** a. _____ b. _____	35. Gross weight kg 36. _____	37. Regime 38. Net Weight kg 39. Quota 40. _____																																			
44. Additional Information documents	41. Additional Unit 42. Price of a Good 43. _____	45. _____	46. Customs Value																																			
47. Calculation of taxes <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Type</th> <th>Tax base</th> <th>Rate</th> <th>Amount</th> <th>P.T.^</th> </tr> </thead> <tbody> <tr> <td>20</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>50</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>60</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>70</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>80</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="5" style="text-align: right;">Total:</td> </tr> </tbody> </table>	Type	Tax base	Rate	Amount	P.T.^	20					50					60					70					80					Total:					48. Delay of payment 49. Warehouse per day 5. Calculation details Payment type: Estimation number: Date: Custom duty: Total amount to be paid:	53. Destination country/customs house	52. Warranty is illegal Code: _____
Type	Tax base	Rate	Amount	P.T.^																																		
20																																						
50																																						
60																																						
70																																						
80																																						
Total:																																						
50. Leading person N: _____ Signature: _____	51. Customs point of transit country _____	53. Destination country/customs house _____	54. Location and date Name and signature of authorized person/declarant																																			
D. Customs control: Result: Signature:	Stamp: _____																																					

* Code of Exporting Country
 ** Code of Destination Country
 *** Code of Country of Origin
 ^ Payment Type

Appendix 5a

Additional Sheet of the Cargo Customs Declaration

Taxation basis		IDA	1. Declaration		A. Customs registration Code:						
8. Exporter/Importer		N:		3. Forms		Registration number:					
31. Location description of a good		Label, quantity and type of the cargo place, container number:				32. Good		33. Code of a good			
		Quantity and type of cargo places:				34. CDC***		35. Gross weight kg		36.	
		Number of container:				37. Regime		38. Net weight kg		39. Quote	
						40.					
						41. Additional unit		42. Price of a good		43.	
44. Additional information /document		License N: / /						45.			
		Required document:						46. Customs value			
31. Location description of a good		Label, quantity and type of the cargo place, container number:		32. Good		33. Code of a good					
		Quantity and type of cargo places:				34. CDC***		35. Gross weight kg		36.	
		Number of container:				37. Regime		38. Net weight kg		39. Quote	
						40.					
						41. Additional unit		42. Price of a good		43.	
44. Additional information /document		License N: / /						45.			
		Required document:						46. Customs value			
31. Location description of a good		Label, quantity and type of the cargo place, container number:		32. Good		33. Code of a good					
		Quantity and type of cargo places:				34. CDC***		35. Gross weight kg		36.	
		Number of container:				37. Regime		38. Net weight kg		39. Quote	
						40.					
						41. Additional unit		42. Cost of a good		43.	
44. Additional information /document		License N: / /						45.			
		Required document:						46. Customs value			
47. Additional cargo place/document		Type	Tax base	Rate	Sum	Typ	Tax base	Rate	Sum		
		Total for the first good				Total for the second good					
		Typ	Tax base	Rate	Sum	Type	Sum	Summary			
		Total for the third good				Total for the third good					
										C Customs point of import	

Appendix 6

Order of the Transfer of Customs Payments to the State Budget

MB-3A

1. Customs authority where payment order is being filled out		2. Accredited bank		3. Reference number	
4.1. Payer		Tax-payer's registration number		4.2. File number	
6. Payee		State Budget of the Republic of Armenia			
7. Account Name		8. Account Number	9. Budget Classification	10. Collected amount in numbers	
1.	VAT	VAT collected by the RA Customs Authorities (organizations)	900005001012	0101	
2.	VAT	VAT collected by the RA Customs Authorities (individuals)	900005002010	0201	
3.	Excise Tax	Beer	900005004024	0402	
4.	Excise Tax	Natural grape wines, wine products	900005004032	0403	
5.	Excise Tax	Non-processed and processed alcohol with more than 80% strength	900005004057	0405	
6.	Excise Tax	Non-processed alcohol with less than 80% strength and spirits	900005004065	0406	
7.	Excise Tax	Cigars, cigarillos, tobacco filled cigarettes (excise stamp)	900005004073	0407	
8.	Excise Tax	Diesel oil	900005004099	0409	
9.	Excise Tax	Industrial substitutes of tobacco	900005004164	0416	
10.	Excise Tax	Raw oil and oil products	900005004172	0417	
11.	Excise Tax	Oil gases and other gas hydrocarbons	900005004180	0418	
12.	Fixed duties	For tobacco products being imported to the RA (organizations)	900005012118	1211	
13.	Fixed duties	For gasoline being imported to the RA (organizations)	900005012134	1213	
14.	Fixed duties	For tobacco products being imported to the RA (individuals)	900005013116	1311	
15.	Fixed duties	For gasoline being imported to the RA (individuals)	900005013132	1313	
16.	Custom duty	Based on the value of goods being imported (organizations)	900005014015	1401	
17.	Custom duty	Based on the value of goods being imported (individuals)	900005015012	1501	
18.	Nature Protection Fees	For discharges of harmful substances by automotive transport vehicles	900005017091	1709	
19.	Nature Protection Fees	For environment harming products being imported to the RA	900005017109	1710	
20.	Fines	Administrative fines collected by the RA Customs Authorities	900005024055	2405	
21.	Road Fees	For heavy hauler and big-volume transport vehicles	900005025011	2501	
22.	Road Fees	For transport vehicles registered in foreign countries	900005027033	2703	
23.					
24.					
11. Total (in numbers)		12. Total (in words)			
13. Last name and signature of the customs officer		14. Last name and signature of the payer		15. Last name and signature of the responsible bank officer	
_____ § _____ 2000		_____ _____		_____ _____ Hour/Minute	
		P. S.			
1	Bank Copy				1

Appendix 7

Customs Payment Receipt 000000

MB-3B

2. Payer		1. Customs body where the receipt is filled	
		3. Declaration number	
4. Customs fee		5. Base for payment	6. Cost in drams
4.1. For customs formalities		5.1.	
4.2. For cargo operations		5.2.	
4.3. For customs formalities and for related operations taking place not at designated locations		5.3.	
4.4. For obtaining documents (forms)		5.4.	
4.5. For customs escort of cargo through the territory of the RA		5.5.	
4.6. For cargo security measures		5.6.	
4.7. For customs control of transport vehicles		5.7.	
7. Total (in numbers)		8. Total (in letters)	
9. Last name of customs house officer/customs point inspector		10. Signature of the payer	
_____ \$ _____ 199 year		_____ 	
1	Copy for customs authorities		1

**Permit for Registration
at the SMI MIA of the Republic of Armenia
for the Temporary Import of Automotive Vehicles**

MV-10

_____ customs house (customs point)

PERMIT N 0 0 0 0 0 0 .

For registration in SMI of the MIA of the RoA of the temporarily importing auto motor means

Type, trademark, color _____

Date of issue _____

Number of engine _____

Number of chassis _____

Number of body _____

Number of registration _____

Owner of the vehicle _____

Time of import _____

Data of permit issuance _____

Customs notes _____

Issued by _____
Customs officer's signature

Customs seal

Received _____
Owner's signature

NOTE _____
Automotive vehicles shall be registered within a five-day period in the State Motor Inspection of the MIA of the RA.

Appendix 9

**Certificate of Registration
of the Automotive Vehicles
Imported to the Republic of Armenia**

MV-11

_____ customs house (customs point)

CERTIFICATE N 0 0 0 0 0 0 .
For registration of automotive vehicles imported to the RA

Type, trademark, color _____

Data of issue _____

Number of engine _____

Useful capacity (cm²) _____

Number of chassis _____

Number of body _____

Owner of the vehicle _____

Data of issuing the certificate _____

Customs notes _____

Issued by _____
Customs officer's signature

Customs seal

Received by _____
Owner signature

NOTE _____
Alienation and delivery of transport vehicles and trailers imported to the RA for exploitation by proxy or transfer of property to other individuals (except of close relatives, particularly to spouse, children, mother, father, brother or sister) during the first year (from the day of issuing the certificate) may be implemented only by the permission of the customs authority after making relevant customs payments. Alienation of vehicles after the first year from the day of issuing the certificate is implemented without permission of customs authorities and without payment of customs duties. Automotive vehicles shall be registered in SMI of the MIA of the RA within a five-day period.

Appendix 10

Goods Subject to Mandatory Certification

Code according to CC FEA	Name of a Good
1	2
0202	Frozen meat of cattle
0203 21; 0203 29	Frozen pork
0206 21 000; 0206 22; 0206 41	Frozen by-products of cattle and pork
0207 12; 0207 14; 0207 25; 0207 27; 0207 33; 207 36	Frozen meat and by-products of poultry
0209 00 110	Lard
0210	Meat and meat products: salted, in salted water, dried or smoked
0303; 0304 20; 0305	Fish and frozen, dried, salted or smoked fish meat
0401; 0402; 0403 10; 0405 10; 0405 90; 0406	Milk and dairy products
0407 00	Eggs
0409 00 000	Natural honey
0713-0713 40	Beans and lentil
0803 00; 0804 10 000; 0804 30 000; 0805; 0806 20; 0807; 0813	Bananas, dates, pineapples, dried grapes, melons, watermelons, and dried fruits
0901; 0902	Coffee and tea
1006	Rice
1101 00; 1103	Products of flour and grain grinding
1206 00	Sunflower seeds
1507 10 900; 1509 90 000; 1512 19 910; 1515 29 900	Soy, olive, sunflower and corn oils (fat)
1516;1517	Fats and oils of animal and vegetable origin, and margarine
1601-1605	Products of meat, fish, shellfish, mollusks and other aquatic invertebrates
1701; 1702 90; 1703; 1704	Sugar and confectionery
1805 00 000; 1806	Cocoa and products made of cocoa
1901 10 000	Children's food
1902-1905(μ'δÇ 1905 90 300	Products of cereals, flour, starch or milk and pastries
2001-2009	Products attained after processing of vegetables, fruits, nuts or other parts of plants
2101-2105; 2106 90 100	Miscellaneous food products, yeast, ice-cream and processed cheese
2201-2209	Beverages, spirits and vinegar
2401-2403	Tobacco and manufactured tobacco surrogates
2501 00 910	Salt
2505	Natural construction sand, including sand attained after splitting of natural ore
2517 10 100	Road-metal for concrete
2523 21 000; 2523 90 300	Portland cement: not dyed and pozzolan
2707; 2710; 2711	Oil products
3102-3105	Fertilizers
3208; 3209	Paints
3303-3306; 3307 10 000; 3307 20 000	Perfumery and cosmetic products, products for hair care, mouth cavity care, shaving products, deodorants and odor fighting products
3401; 3402 20; 3402 90	Soap, cleaning and washing substances
3407 00 000	Putty paste, dental wax and materials used in dentistry
3701 10 100	X-ray membranes for medical purposes
3819 00 000; 3820 00 000	Brake, anti-freezing liquids and components
3923 10-3923 30; 3924 10 000	Plastic goods for wrapping, transporting, kitchenware and tableware
4011 10 000; 4011 20	Pneumatic tires for automobiles, cargo transporting means and buses

Code according to CC FEA	Name of a Good
1	2
4012	Pneumatic tires: conserved and used
4014 10 000; 4014 90 100	Contraceptives and baby's comforters
4015 11 000	Surgical gloves
4818 10; 4818 20; 4818 40	Household and sanitary hygienic items made of paper, cellulose cotton, and cellulose fiber fabric
6107-6109; 6207; 6208	Underwear made of knitted fabric, textile, nightgowns for men, women and children
6111; 6209	Children's clothes made of knitted fabric and textile
6212	Brassieres, belts, stays and similar goods
7015 10 000	Glasses for vision correction
7213 91 100	Periodic fixtures rods for strengthening of concrete
7214 99 100	Fixtures made of periodic rods for strengthening of concrete
8311 10 900; 8311 20 000	Electrodes and electrode metal wire used for electric arc welding
8509 (ëðiiä 8509 90)	Household electro-mechanic devices
8510 10 000; 8510 20 000	Electric shaving devices for hair cutting
8516 (ëðiiä 8516 80; 8516 90)	Household electric heating devices, water heaters and immersion heaters
8525 10 900; 8525 20 990	Radio and television transmitters with 1 kW power capacity
8531 10 300	Electric and signaling devices for fire and burglary security
8536 20 100; 8536 61; 8536 69; 8536 90	Electric devices for turning on/off, interrupting and protection of electricity
8539 22; 8539 31	Electric lamps
8514 59 800	Electric wire
9001 30 000; 9001 40; 9001 50	Contact lenses for glass spectacles and spectacles made of other materials
9004 10 100	Spectacles with optical lenses
9018 31 100	Plastic syringes with or without needles
9021 40 000; 9021 50 000	Deaf-aids and cardio-stimulators
9302 00	Revolvers and pistols (except ones specified in 9303 and 9304)
9303 20 800	Smoothbore and single-barrelled sporting and hunting guns, including ones with chargers
from 9303 20 800	Smoothbore and double-barrelled sporting and hunting guns
from 9303 20 800	Combined guns
9303 30 000	Rifled sporting and hunting guns
from 9303 90 000	Gas guns and revolvers with gunpowder cartridges charged with lachrymatory or stimulating substances
from 9304 90 000	Flares and other devices for launching of signal flares including guns constructed to be used only as sound signal provider
from 9304 00 000	Aerosol devices (gas spraying bulbs), mechanical sprayers charged with lachrymatory or stimulating substances
from 9304 00 000	Pneumatic and gas guns, the metal element of which is based on the energy of condensed air or gas, including missile (spring) weapons
from 9306 10 000	Cartridges with cores for shackling guns and similar tools used for industrial butchery of cattle
from 9306 21 000	Cartridges for small shot guns
from 9306 29 400	Shells for cartridges of small shot guns
from 9306 29 700	Shot for piston guns
from 9306 29 700	Stopper of cartridges of sporting and hunting guns, stopper containers
from 9306 29 700	
from 9306 30 100	Small shot, shot and buck-shot
from 9306 30 980	
from 9306 29 700	Bullets for cartridges of rifled and smoothbore guns
from 9306 30 100	
from 9306 30 300	

Code according to CC FEA	Name of a Good
1	2
from 9306 30 980	
from 9306 30 910	
from 9306 30 930	Cartridges for gas spraying pistols and guns
from 9306 30 910	
from 9306 30 930	Cartridges and flares for signaling guns
from 9307 00 000	Cold steel
9406 00 390	Metal prefabricated bearing structures (fixture billets, inserts for welding and its compounds for reinforced concrete structures)
9406 00 900	Prefabricated bearing construction made of reinforced concrete (beams and plates for overhead covers, columns, stretchers and farms)
9502; 9503 (except 9502 91 000 and 9502 99 000)	Toys
9613 10 000	Gas steel used for striking fire