CUSTOMS CODE OF
THE REPUBLIC OF ARMENIA
January 1, 2001, amended to July 1, 2003

(Legislative amendments enacted in May, September and November 2002,
January and April 2003 are presented in italics)

SECTION 1.
GENERAL PROVISIONS

Article 1. Customs legislation of the Republic of Armenia

1. The Customs legislation of the Republic of Armenia shall regulate relations associated with the Customs affairs of the Republic of Armenia.

2. The Customs legislation of the Republic of Armenia consists of this Code, other laws and legal acts.

Article 2. Basic Terms

Within the meaning of the present Code:

a. The term "goods" means all kind of articles and items, other properties, including currency and currency values, electric-, thermo-, and other kinds of power, means of transportation except for the means of transportation specified in paragraph (b) of the present Article, transported through the Customs border of the Republic of Armenia;

b. The term "means of transportation" means all kinds of means of transportation, including containers and other supplementary equipment, that are used for international transportation of passengers and goods transported through the Customs border of the Republic of Armenia;

c. The term "transportation across the Customs border of the Republic of Armenia" means the import of goods and means of transportation into the Customs territory of the Republic of Armenia and the export out of the above territory, including international mail delivery and shipment through the pipe-line and electrical transmission;

d. The term "import" means the import of goods and means of transportation into the Customs territory of the Republic of Armenia;

e. The term "export" means the export of goods and means of transportation out of the Customs territory of the Republic of Armenia;

f. The term "at the time of import or export" means the time when goods and means of transportation cross the Customs border of the Republic of Armenia;

g. The term "persons" means the persons of the Republic of Armenia and foreign persons;

h. The Republic of Armenia, communities, citizens of the Republic of Armenia, persons having permanent residence or mainly residing in the Republic of Armenia that have not been granted Armenian citizenship, private entrepreneurs registered in the Republic of Armenia and organizations having State registration in the Republic of Armenia shall be considered as "persons of the Republic of Armenia";
i. "Foreign persons" shall be considered those not mentioned in point (h) of this Article;

j. The term "transporter of goods" means the person that is the owner, buyer or possessor of goods, or the person who possesses sufficient rights, in compliance with the procedure established by legislation of the Republic of Armenia, to dispose the goods on his behalf, according to the procedure stipulated in the present Code;

k. The term "declarant" means the person transporting goods or the broker (mediator) that presents and declares goods and means of transportation in Customs Bodies on his behalf;

l. The term "carrier" means the person actually transporting goods or the person liable for the use of means of transportation;

m. The term "customs regime" is the set of provisions regulating Customs policy implementation that determines the purpose of transporting goods and means of transportation across the Customs border and regulates relationship connected with transportation of goods and means of transportation across the Customs border;

n. The term "release" means delivery to the persons mentioned in paragraphs (h) and (i) of the present Article, of the goods or means of transportation by the Customs Authorities after fulfillment of appropriate customs formalities;

o. The term "customs formalities" means the implementation of relevant measures established for release of goods and means of transportation in accordance with the present Code and other legal acts till their release under specific customs regime;

p. The term "customs control" means a system of measures implemented by Customs Authorities with a view to retain provisions consolidated by laws of the Republic of Armenia, other legal acts and international treaties;

q. The term "non-tariff means of regulation" implies those means established by law and other legal acts that limit the import of goods and means of transportation into and export thereof out of the Republic of Armenia without directly affecting the magnitude of customs payments.

r. The term "customs payments" means the customs duty, taxes, as well as fees and other compulsory payments levied by the Customs Authorities in due course of law for transportation of goods through the Customs border of the Republic of Armenia;

s. The term "force-majeure" means the force or phenomenon in force preventing the person, against the will of the latter, from fulfilling liabilities taken in accordance with the present Code;

t. The term "measures aimed at protection of consumers' interests" implies those measures of non-tariff regulation that are directed to qualitative and other standards implemented in the Republic of Armenia, as well as preventing transportation across customs border of goods and means of transportation that are not in line with internationally adopted and recognized in the Republic of Armenia standards.

Article 3. Customs Affairs of the Republic of Armenia

The customs affairs of the Republic of Armenia shall involve the order and conditions of transporting goods and means of transportation through the Customs border of the Republic of Armenia, collection of customs payments, customs formalities, customs control and other means of implementation of the Customs policy.

Article 4. Customs Policy of the Republic of Armenia

1. The Republic of Armenia shall pursue a single customs policy that is an integral part of the State general economic policy.
2. The objectives of the Customs policy of the Republic of Armenia shall be implementation of customs control over goods circulation through the Customs border and in the Customs territory of the Republic of Armenia, as well as effective application of other instruments of customs policy implementation, participation in assuring economic independence and security of the Republic of Armenia, protection of domestic market, as well as implementation and assistance of other goals of economic policy aimed at development of national economy.

**Article 5. Customs Territory and Customs border of the Republic of Armenia**

1. The customs territory of the Republic of Armenia shall include land, water and air space of the Republic of Armenia.
2. There may be free customs warehouses and free trade zones in the territory of the Republic of Armenia, the territories of which shall be considered as territories situated out of the customs territory of the Republic of Armenia unless otherwise stipulated by law.
3. The border of the customs territory, free customs houses and free trade zones of the Republic of Armenia shall be considered as the Customs border of the Republic of Armenia.

**CHAPTER 2. ORGANIZATION OF CUSTOMS AFFAIRS**

**Article 6. Management of Customs Affairs**

Management, organization and supervision over customs affairs of the Republic of Armenia shall be implemented by the State Authorized Body (hereinafter - higher Customs Body).

**Article 7. Customs Authorities**

1. The RA customs affairs shall be implemented by the Customs Authorities that are law enforcement bodies.
2. The RA Customs Authorities shall be considered the following:
   a. Higher Customs Body;
   b. Territorial customs houses of higher Customs Body;
   c. Customs points of higher Customs Body.
3. Establishment, reorganization, and liquidation of territorial Customs houses and Customs points of higher Customs Body shall be carried out by the Government of the Republic of Armenia.
4. Territorial customs houses and customs points of higher Customs Body shall carry out their activities in the territories accorded by the RA Government and in compliance with the procedure established by higher Customs Body.
Article 8. Customs Laboratories and Educational Institutions

1. With the purpose of Customs affairs implementation may be established customs laboratories for check testing and investigation of goods.

2. Specialized educational institutions may be established for scientific research in the customs field, as well as for training and retraining purposes of personnel.

Article 9. Main Objectives of the Customs Authorities

1. The main objectives of the Customs Authorities shall be:
   a. To ensure protection of economic sovereignty and security of the Republic of Armenia, as well as economic interests and domestic market;
   b. To ensure implementation of provisions of Customs legislation and supervision over implementation of demands of Customs legislation, to prevent, disclose the breach of the Customs legislation, as well as to fulfill works aimed at levy of debts to the State budget of the Republic of Armenia that have come forth in the result of misdoing liabilities envisaged in the Customs legislation;
   c. To implement customs regulation measures in respect of trade economic relations, to ensure application of customs non-tariff means stipulated in the Customs legislation of the Republic of Armenia when transporting goods and means of transportation across the Customs border of the Republic of Armenia, collection of customs payments and transfer to the RA State budget;
   d. To ensure implementation of customs control and customs formalities, to provide favorable terms promoting goods and passengers circulation across the Customs border of the Republic of Armenia;
   e. To fight off smuggling and violation of the RA Customs legislation with respect to transportation of goods across the customs border of the Republic of Armenia, to prevent illicit traffic of drugs, arms, items of cultural, historical and archaeological value, intellectual property objects, as well as animal and plant species under the threat of extinction, parts of the latter and other goods across the Customs border of the Republic of Armenia, as well as to assist in struggle against international terrorism;
   f. To promote foreign economic relations of the Republic of Armenia;
   g. To promote measures aimed at providing quality assurance of imported goods with a view to protect consumer's interests;
   h. To meet liabilities and exercise the rights of the Republic of Armenia stipulated by International treaties with respect to customs related issues, promote cooperation with Customs Authorities and other authorized bodies of foreign States, as well as International organizations dealing with customs related issues;
   i. To keep Customs Statistics of the Republic of Armenia;
   j. To implement analytical, research and advisory activities related to customs affairs.

2. Customs Bodies shall implement objectives referred to in clause 1 of the present Article in cases stipulated in Customs legislation and within the scope of their competence.

Higher Customs Body shall adopt administrative normative acts in cases stipulated in the present Code and other legal acts.

**Article 11. Identification Sign of Customs Authorities**

Customs Authorities and their means of transportation shall have an identification sign, that is defined by the Government of the Republic of Armenia.

**Article 12. Customs Authorities Officials**

Only citizens of the Republic of Armenia shall be officials of Customs Authorities,

**Article 13. Liabilities of Customs Authorities Officials**

Customs Authorities officials shall incur liability for illegal actions or inaction during accomplishment of their official duties in accordance with the procedure established by the present Code and other legal acts.

**Article 14. Cooperation of Customs Authorities with Other Persons**

1. Customs Authorities shall cooperate with other persons with the aim to implement customs activities.

2. State bodies and their officials shall be obliged to support Customs Authorities, within the scope of their competence, in the solution of problems set before the latter.

3. Other persons of the Republic of Armenia may, within the framework of law, implement certain activities within jurisdiction of Customs Authorities in accordance with procedure established by the Governments of Armenia on initiative and under control of the latter.

**Article 15. Provision of Customs Authorities with Territories, Offices, Warehouses, Equipment and Communication Means**

Those enterprises, institutions and natural persons that are interested in having customs formalities fulfilled in their premises shall provide free of charge the Customs Authorities with premises, offices, warehouses, equipment and communication means required for fulfillment of customs formalities.

**Article 16. Information Provided for Customs Authorities for Customs Purposes**
1. In accordance with the present Code and other legal acts information provided for Customs Authorities shall not be used by the latter for other purposes, except for cases envisaged in law.

2. State, bank, trade or official secrets shall not be publicized by Customs Authorities or their officials, used for personal purposes, given to a third person including State Authorities, except for cases envisaged in law, when Customs Authorities and their officials provide a third person, authorized by law, with relevant information, originals or photocopies of documents at the consent of higher Customs Body.

**Article 17. Appeal Against Decisions, Actions or Inaction of Customs Authorities and Their Officials**

Decisions, actions or inaction of Customs Authorities and their officials may be appealed against in accordance with the procedure established in legislation of the Republic of Armenia.

**SECTION 2.**

**TRANSPORTATION OF GOODS AND MEANS OF TRANSPORTATION ACROSS CUSTOMS BORDER; CUSTOMS REGIMES**

**CHAPTER 3.**

**TRANSPORTATION OF GOODS AND MEANS OF TRANSPORTATION ACROSS CUSTOMS BORDER**

**Article 18. The Right to Import and Export Goods and Means of Transportation**

1. Any person shall be equally authorised to import goods and means of transportation into and export thereof out of the territory of the Republic of Armenia in compliance with the procedure defined in the present Code.

2. Rights of persons importing goods and means of transportation into and exporting thereof out of the territory of the Republic of Armenia shall be restricted in cases stipulated by law.

**Article 19. Prohibition of Import and Export of Goods and Means of Transportation**

1. Import of goods and means of transportation into and export thereof out of the customs territory of the Republic of Armenia may be prohibited in cases defined in this Code and other legal acts, when these goods and means of transportation endanger State and national security, public order, human life and health, fauna and flora, as well as environment, moral values of population, items of historical, cultural and archaeological values, persons' property (including intellectual property), rights and legal interests.
2. Goods and means of transportation mentioned in paragraph 1 of the present Article shall be subject to immediate transportation into or out of the RA territory if no confiscation of them is envisaged in due course of law. Import of above-mentioned goods and means of transportation into and export thereof out of the RA territory shall be carried out by transporter or carrier at his expense. If it is impossible to transport goods and means of transportation into or out of the RA territory or in case the transporter of goods does not carry the latter out, those goods and means of transportation shall be subject to:
   a) Submitting to responsible custody of the RA Customs Authorities for not more than 10- day-period till the latter are released under relevant customs regime, and after expiration of the mentioned date goods and means of transportation shall be subject to confiscation in due course of law;
   b) Declaration under the customs regime of “destruction” at the consent of the transporter.


1. The Government of the Republic of Armenia may define non-tariff means of regulation for import of goods and means of transportation into and export thereof out of the RA territory in compliance with the RA laws and International treaties, proceeding from consideration of economic policy of the Republic of Armenia, meeting International liabilities, economic sovereignty and security, protection of domestic consumer market, as well as in response to the measures applied by foreign States or their unions with the aim to segregate or restrict rights of persons of the Republic of Armenia.

2. With the aim to ensure implementation of provisions of paragraph 1 of Article 19 and paragraph 1 of Article 20 of the present Code the Government of the Republic of Armenia shall:
   a. Prohibit transportation of certain goods across the RA customs border under customs regimes defined in this Code;
   b. Restrict transportation of certain goods across the RA customs border under customs regimes defined in this Code.

Article 21. Transportation of Goods through the RA Customs border

1. Goods and means of transportation shall be transported through the RA customs border according to regimes defined in the present Code.

2. Goods and means of transportation may be transported through the RA customs border around the clock every day of the week in border customs points specified by the higher Customs Body.

CHAPTER 4.
CUSTOMS REGIMES

Article 22. Customs Regimes of Goods Transported through the Customs Border of the Republic of Armenia

1. The following customs regimes shall be defined for implementation of Customs affairs:
   a. Import for free circulation;
   b. Re-import;
   c. Transit shipment;
   d. Import into Customs warehouse;
   e. Import to duty free shop;
   f. Temporary import for processing;
   g. Temporary import;
   h. Temporary export;
   i. Import into free customs zone;
   j. Import into free customs warehouse;
   k. Temporary export for processing;
   l. Export for free circulation;
   m. Re-export;
   n. Renunciation of the ownership right to the State benefit;
   o. Destruction.
   p. Import to free trade zone

2. The Law may provide for other customs regimes.

Article 23. Customs Regime Option and Change

1. Any person shall be authorized to select or change the customs regime regardless nature and quantity of goods and means of transportation unless otherwise stipulated by the present Code.

2. The customs regime defined for transportation of goods and means of transportation across the customs border of the Republic of Armenia may be changed after release of those goods and means of transportation through the RA customs border within the period the latter are under customs control in compliance with provisions of the present Code. Change of the customs regime of "import into free customs warehouse" shall not be regulated by this rule, which shall be implemented in accordance with provisions of paragraph 3 of the present Article.

3. The customs regime of "import into free customs warehouse" and "import into free trade zone" defined for transportation of goods and means of transportation across the RA customs border may be changed after release of those goods and means of transportation through the RA customs border within the period the latter are retained in free customs warehouse.

Article 24. Regulation of Customs Regimes

Customs regime related issues not regulated by the present Code shall be regulated in the procedure defined by the Government of the Republic of Armenia.
**Article 25. The Customs Regime of “Import for Free Circulation”**

1. The regime of "import for free circulation" shall regulate import of goods into the customs territory of the Republic of Armenia without liability for further export out of the given territory.

2. Within the framework of this customs regime and in the amount and in cases stipulated in law shall be:
   a. Collected customs payments;
   b. Implemented non-tariff regulatory means.

**Article 26. The Customs Regime of “Re-import”**

1. The customs regime of "re-import" shall regulate re-import into the RA customs territory of the RA origin goods exported out of the RA customs territory under the customs regimes of “temporary export for processing”, “temporary export” and “temporary export for free circulation”.

2. This customs regime shall imply:
   a. Collection of customs user fees only, except the cases when goods previously exported under the customs regime of "temporary export for processing" are imported under this regime, of which customs payment shall be collected in compliance with paragraph 3 of Article 48 of the present Code;
   b. Return of the amount of previously collected customs user fees for export of goods, in case of import of those goods exported out of the customs territory of the Republic of Armenia within the period of 1 year under the customs regime of "export for free circulation";
   c. No implementation of non-tariff regulatory measures except the measures aimed at protection of interests of consumers;
   d. Absence of changes other than natural deterioration or changes resulted from transportation or storage under abnormal conditions, compared to their conditions at the time of export. The aforementioned requirement shall not apply to changes resulted from processing of goods previously exported under regime of "temporary export for processing".

**Article 27. The Customs Regime of “Transit shipment”**

1. The customs regime of "transit shipment" shall regulate transportation of goods under customs control between two customs points without modification of the bill of lading.

2. This customs regime shall imply:
   a. No collection of customs payments except user fees and other payments directly defined by law;
   b. No implementation of non-tariff regulatory measures except the cases stipulated in this Code, other laws and the RA International treaties;
c. That the goods be transported from one customs point of destination to another within at most a ten-day-period and submission to Customs Bodies for responsible custody within the specified period in case of force-majeure;

d. Exception of changes other than natural deterioration or changes resulted from transportation or storage under abnormal conditions;

3. The RA Government shall define:
   a. The list of goods transit shipment of which through the RA territory is subject to licensing and the procedure of granting license;
   b. Procedure of transit shipment of goods and means of transportation through the RA territory;
   c. Cases of obligatory customs accompanying of transit shipment of goods.

**Article 28. Person Responsible for Transit Shipment and Liabilities of the Latter**

1. The carrier shall incur liability for transportation of goods and means of transportation under the customs regime of “transit shipment” according to this Code and other legal acts.

2. In case of alienation and loss of goods and transportation means transported under the customs regime of "transit shipment" in the RA territory, or not taking those goods and means of transportation from the RA customs territory to the exit customs point for other reason without consent of Customs Bodies, the carrier shall be obliged to re-declare the goods and means of transportation under the customs regime of "import for free circulation" within 10 day period proceeding the time limit for transit shipment by paying customs payments defined for the customs regime of “import for free circulation” and penalties envisaged in law in the event of failure to pay customs payments within the specified period, starting from the day of import of goods.

3. Regardless provisions of paragraph 2 of the present Article, the carrier shall be exempt of customs payments stipulated for the customs regime of "import for free circulation", in case the goods are destroyed or lost irrevocably in consequence of force-majeure circumstances, or undergone natural deterioration, or are damaged due to transportation under abnormal conditions, or in the result of actions or inaction of the RA State Bodies officials, and that fact is stated in relevant documents.

**Article 29. The Customs Regime of “Import into Customs Warehouse”**

1. The customs regime of “import into customs warehouse” shall regulate import of goods into the Republic of Armenia for keeping them under customs control in customs warehouses defined in this code.

2. The referred customs regime shall imply:
   a. Exemption from customs payments, except customs user fees;
   b. No implementation of non-tariff regulatory measures except for cases specified in this Code for this customs regime.
Article 30. The Terms of Distribution of Goods under the Customs Regime of “Import into Customs Warehouse”

1. The customs regime of “import into customs warehouse” can be applied for goods import of which into the RA territory is not prohibited.

2. Goods that may cause damage to other goods stored in the customs warehouse shall be kept in specially adapted warehouses.

Article 31. Duration of Keeping Goods under the Customs Regime of "Import into the Customs Warehouse"

1. Goods under the customs regime of "import into the customs warehouse" may be stored within a period not exceeding one year.

2. The period mentioned in the 1st paragraph of this Article can be limited by Customs Bodies, taking into account expiration date and storage peculiarities.

3. After expiration of the period stipulated in paragraph 1 of the present Article, the mentioned goods shall be subject to declaration under other customs regime or passing to responsible custody of Customs Authorities within 10 day period.

Article 32. Actions that may be Implemented with Respect to the Goods Stored under the Customs Regime of "Import into Customs Warehouse"

The following actions may be implemented with respect to goods stored under the customs regime of "import into customs warehouse":

a. Insuring necessary conditions for storage of goods;
b. Preparation of goods for further delivery and sale at the consent of Customs Body, division into groups, sorting, packaging, re-packaging, labeling, loading, unloading, marking and any other activities that do not cause changes in characteristics and implementation purpose of goods.

Article 33. The Customs Regime of "Import into Duty Free Shop"

1. The customs regime of "import into duty free shop" shall regulate import process of goods into duty free shops in the territory of Armenia, as well as issues relating to sale of goods in such shops.

2. This customs regime shall imply:

a. No collection of customs payments, except for customs user fees;
b. No implementation of non-tariff regulatory measures except the measures aimed at protection of consumers' interests.

3. This customs regime cannot be applied for goods importation of which into or exportation thereof from the RA territory is prohibited. The list of such goods shall be defined by the Government.
4. Customs control over duty free shops shall be limited to the least required.

**Article 34. The Customs Regime of “Temporary Import for Processing”**

1. The customs regime of “temporary importation for processing” shall regulate import of goods into the RA customs territory for processing provided that the latter to be exported.

2. This customs regime shall imply:
   a. No collection of customs payments, except for customs user fees and other payments stipulated for cases of this customs regime in compliance with the present Code and other laws;
   b. Importation of goods for processing shall be permitted by Customs Authorities based on conclusion of the body mentioned in Article 35 of the present Code within the period petitioned by the declarant, but not exceeding 1 year from the moment of importation;
   c. Goods shall be recorded under the customs regime of "re-export" or submitted to responsible custody of Customs Authorities within 10 day period following expiration of the date defined in point (b) of the present paragraph, during which the re-export liability shall be considered fulfilled.

3. The carrier, while exporting the referred goods under the customs regime of "re-export" that have been imported under the customs regime of "temporary import for processing", shall, during customs formalities for export of processed goods, pay the positive difference of customs payments stipulated for the customs regime of "re-export" and customs payments, except for customs user fees calculated with no allowance, calculated for the customs regime of "re-export" for goods imported for processing.

4. In case of substituting the customs regime of "temporary import for processing" stipulated for goods imported into the customs territory of the Republic of Armenia with the customs regime of "import for free circulation", the carrier shall be obliged to pay customs payments determined for the customs regime of "import for free circulation" and the penalties, envisaged by law, to be paid for making the referred customs payments later the specified date and calculated from the moment of import of those goods.

**Article 35. Minimum Quantity of Output to be Resulted from Processing of Goods Imported under the Customs Regime of "Temporary Import for Processing”**

Minimum quantity of output to be resulted from processing of goods shall define the authorized body of the Government of the Republic of Armenia by the order established by the Government of the Republic of Armenia.

**Article 36. Liabilities of Carrier in Case of not Exporting or Partially Exporting Goods within Due Time Period Imported under the Customs Regime of “Temporary Import for Processing”**
In case of not exporting or partially exporting goods within due time period that have been imported under the customs regime of “temporary import for processing”, the carrier, in case of not submitting the goods imported for processing and not exported within the specified time period to Customs Bodies for temporary keeping, shall be obligated:

a. To pay, within 10 day period proceeding expiration of specified date defined for exportation of goods, customs payments stipulated for the customs regime of “import for free circulation” for goods that have not been exported, and penalties envisaged in law for not making customs payments in due time and calculated from the day of import of goods, or;
b. To pay penalties referred to in point (a) calculated from expiration date of time period defined for exportation of those goods in case of exporting goods within the period mentioned in point (a) of this Article.

**Article 37. The Customs Regime of “Temporary Import”**

1. The customs regime of “temporary import” shall regulate importation of goods into the RA customs territory provided the latter are exported back.

2. This customs regime shall imply;

   a) No collection of customs payments, except for customs user fees or other payments to be made for cases stipulated in this Code and other laws;
   
   b) Permitting release of goods under the customs regime of "temporary import" within the required by applicant period, which shall not exceed 1 year if the former required period was less then 1 year the higher Customs Body, based on application submitted by the declarant, can extend the mentioned period up to 1 year following the date of importation, except for diplomatic and consular representatives of foreign States, International organizations, representatives of foreign States under International organizations and goods and transportation means belonging to the personnel of the latter;
   
   Release of goods of GNFEF headings 84 – 89 under customs regime of “temporary import” imported into Armenia for financial leasing may be allowed by the RA Government for a period of time requested by the declarant, which shall not exceed four years. The procedure for the release of goods imported under customs regime of “temporary import” for more than one year shall be specified by the RA Government.
   
   c) No implementation of the non-tariff regulatory measures except the measures aimed at protection of consumers' interests;
   
   d) Re-declaration of goods within 10 day period following expiration of time limits stipulated in point (b) of this paragraph, under the customs regime of "re-export" or submitting the latter to responsible custody of Customs Authorities, during which liability of back export shall be considered fulfilled;
   
   e) Forbiddance of changes of goods other than natural deterioration or changes caused by transportation or storage under abnormal conditions.

**Article 38. Restrictions on Implementation of the Customs Regime of "Temporary Import"**

The Government of the Republic of Armenia shall establish he list of those goods temporary importation of which in the RA customs territory is prohibited.
Article 39. Control over Time Limits of Importation of Goods Imported under the Customs Regime of "Temporary Import"

Customs Authorities shall control time limits of importation under the customs regime of “temporary import”.

Article 40. Liabilities of Carrier in Case of not Exporting or Partially Exporting Goods within Due Time Period Imported under the Customs Regime of “Temporary Import”

In case of not exporting or partially exporting goods within due time period that have been imported under the customs regime of “temporary import”, the carrier, in case of failure to submit not exported goods to Customs Bodies within specified time period for responsible custody, shall be obligated:

a. To re-declare not exported goods under the customs regime of "import for free circulation" or "re-import" within 10 day period proceeding expiration of specified date defined for exportation of those goods by paying customs payments defined for that regime and penalties envisaged in law for not making customs payments in due time and calculated from the day of import of goods, or;

b. To pay penalties referred to in point (a) calculated from expiration date of time period defined for exportation of those goods in case of exporting goods within the period mentioned in point (a) of this Article.

Article 41. The Customs Regime of “Temporary Export”

1. The customs regime of “temporary export” shall regulate exportation of goods from the RA customs territory provided back importation of the referred goods.

2. This customs regime shall imply:

   a. No customs payments, except for customs user fees and other payments stipulated for cases envisaged in this Code and other laws;

   b. Permitting release of goods under the customs regime of "temporary export" within the required by applicant period, which shall not exceed 1 year if formerly required period was less then 1 year the higher Customs Body, based on application submitted by the declarant, can extend the mentioned period up to 1 year following the date of exportation;

   c. No implementation of non-tariff regulatory measures except the measures aimed at protection of consumers' interests and other measures defined for cases envisaged in the Present Code and other laws;

   d. Importation of goods into the RA customs territory under the customs regime of "re-import" within 10 day period following expiration of time limits stipulated in point (b) of this paragraph;

   e. Forbiddance of changes of goods other than natural deterioration or changes caused by transportation or storage under abnormal conditions.
Article 42. Restrictions on Implementation of the Customs Regime of "Temporary Export"

The Government of the Republic of Armenia shall establish the list of those goods the exportation of which from the RA customs territory under the customs regime of "temporary export" is prohibited.

Article 43. Control over Time Limits of Exportation of Goods under the Customs Regime of "Temporary Export"

Customs Authorities shall control time limits of exportation under the customs regime of “temporary export”.

Article 44. Liabilities of Carriers in Case of not Importing or Partially Importing Goods within Due Time Period Exported under the Customs Regime of “Temporary Export"

In case of not importing or partially importing goods within due time period exported under the customs regime of “temporary export”, the carrier, if nothing else is stipulated in the Customs Code of the Republic of Armenia, shall be obligated:

a. To re-declare not imported goods under the customs regime of "export for free circulation" or "re-export" within 10 day period proceeding expiration of specified date defined for importation of those goods by paying customs payments defined for that regime and penalties envisaged in law for not making customs payments in due time and calculated from the day of expiration of time period defined for importation of those goods, or;

b. To pay penalties referred to in point (a) calculated from expiration date of time period defined for importation of those goods in case of importing goods within the period mentioned in point (a) of this Article.

Article 45. The Customs Regime of "Import into Free Customs Warehouse"

1. The customs regime of "import into free customs warehouse” shall regulate import into the RA customs territory of goods with the aim to keep in free customs warehouses defined in the present Code without customs control.

2. This customs regime shall imply:

   a. No collection of customs payments, except for customs user fees;
   b. No implementation of non-tariff regulatory measures, except for measures stipulated in this Article.

3. Goods released under the customs regime of "import into free customs warehouse” may be imported into the RA customs territory in compliance with order defined for the customs regime of "import for free circulation”.

4. Goods released under the customs regime of "import into free customs warehouse” may be exported from the RA customs territory under the customs regimes of "export for free
circulation" or "re-export" without either collection of customs payments or implementation of non-tariff regulatory means.

5. The above-referred customs regime shall not be implemented for goods importation of which into and exportation thereof from the RA customs territory is prohibited.

6. The Government of the Republic of Armenia may prohibit or restrict keeping of certain goods in free customs warehouses.

**Article 46. Actions against Goods Released under the Customs Regime of "Import into Free Customs Warehouse"

1. Following actions may be implemented against goods released under the customs regime of "import into free customs warehouse":
   a. Ensuring appropriate conditions for keeping of goods;
   b. Preparation of goods for further delivery and sale, division into groups, sorting, packaging, re-packaging, labeling, loading, unloading, marking and any other activities that do not cause changes in characteristics and implementation purpose of goods;
   c. Wholesale.

2. Customs Authorities shall be entitled to forbid activities in free customs warehouse, as well as entry into free customs warehouse of persons that do not act in accordance with requirements of the present Code and other legal acts.

**Article 47. Duration of Storage of goods under the Customs Regime of “Import into Free Customs Warehouse”

1. Goods under the customs regime of “import into free customs warehouse” can be stored up to 3 years.

2. The Customs Bodies may introduce limitations on the time period mentioned in paragraph 1 of this Article taking into account expiration date and keeping peculiarities of goods.

**Article 47' The Customs Regime of "Import into Free Trade Zone"

1. The customs regime of "import into free trade zone" shall regulate import into the RA customs territory of goods with the view to conducting authorized activities without customs control; exporting goods from customs territory; and governing issues relating to licensed activities within free trade zone.

2. This customs regime shall imply:
   a. No collection of customs payments, except for customs user fees;
   b. No implementation of non-tariff regulatory measures, except for measures stipulated in this Article.
3. The above-referred customs regime shall not be implemented for goods importation of which into and exportation thereof from the RA customs territory is prohibited. The government of the Republic of Armenia shall establish the list of such goods.

4. Imports of narcotics, psychotropic stimulants, weapons, and other goods of restricted circulation can be imported into free trade zone if permission of the authorized body is available.

Article 473. Actions against Goods Released under the Customs Regime of "Import into Free Trade Warehouse"

1. Following actions may be implemented against goods released under the customs regime of "import into free trade zone":
   a. Ensuring appropriate conditions for keeping of goods;
   b. Preparation of goods for further delivery and sale, division into groups, sorting, packaging, re-packaging, labeling, loading, unloading, marking and any other activities that do not cause changes in characteristics and implementation purpose of goods;
   c. Reprocessing;
   d. Usage during construction works at free trade zone
   e. Usage as an auxiliary material, tool, or device during activities specified under paragraphs a), b), c), and d).
   f. Destruction

2. Retail trade of goods placed in a free trade zone is forbidden, unless stipulated otherwise in legislation.

Article 473. Duration of Storage of goods under the Customs Regime of “Import into Free Trade Zone”

1. Goods under the customs regime of “import into free trade zone” can be stored indefinitely.

2. The Customs Bodies may introduce limitations on the time period mentioned in paragraph 1 of this Article taking into account expiration date. Within 10 days after expiration date goods should be declared under a different customs regime, or submitted under storage of Customs Bodies.

Article 48. The Customs Regime of “Temporary Export for Processing”

1. The customs regime of “temporary export for processing” shall regulate exportation of goods from the RA customs territory with the aim of processing provided their back importation.

2. This customs regime shall imply:
   a. No collection of customs payments, except for customs user fees;
   b. Allowing importation of goods by Customs Bodies with the aim of processing on providing conclusion of the Authority mentioned in Article 49 of this Code within the period petitioned by the declarant, but not exceeding 1 year;
c. Importation of goods into the RA customs territory under the customs regime of "re-import" or registration thereof under the customs regime of "export for free circulation" or submitting the latter to responsible custody of Customs Bodies within 10 day period proceeding expiration of date stipulated in point (b) of the present paragraph.

3. The carrier, while importing goods under the customs regime of "re-import" that have been exported under the customs regime of "temporary export for processing", shall, during customs formalities, for import of processed goods, pay the difference of customs payments stipulated for the customs regime of "re-import" and customs payments, except for customs user fees calculated with no allowance, calculated for the customs regime of "re-import" for goods exported with the aim of processing.

Article 49. Minimum Quantity of Output to be Resulted from Processing of Goods Exported under the Customs Regime of "Temporary Export for Processing"

Minimum quantity of output to be resulted from processing of goods shall define the authorized body of the Government of the Republic of Armenia by the order established by the Government of the Republic of Armenia.

Article 50. Liabilities of Carrier in Case of not Exporting or Partially Exporting Goods within Due Time Period Exported under the Customs Regime of “Temporary Export for Processing”

In case of not importing or partially importing goods within due time period exported under the customs regime of “temporary export for processing”, the carrier shall be obligated:

a. To re-declare not imported goods under the customs regime of "export for free circulation" or re-export by paying, within 10 day period proceeding expiration of specified date defined for importation of goods, customs payments stipulated for the mentioned customs regime, and penalties envisaged in law for not making customs payments in due time and calculated from expiration of import date of goods, or;

b. To pay penalties referred to in point (a) calculated from expiration date of time period defined for importation of those goods in case of importing goods within the period mentioned in point (a) of this Article.

Article 51. The Customs Regime of “Export for Free Circulation”

1. The customs regime of "export for free circulation" shall regulate exportation of goods from the RA customs territory without liability for back importation.

2. This customs regime shall imply:

a. Collection of customs payments;

b. Implementation of non-tariff regulatory measures;

c. Exportation of goods released under the customs regime of “export for free circulation” from the RA customs territory within at most ten-day-period following the date of passing customs formalities, and, in case of force-majeure, submission to Customs Bodies for temporary custody within the specified period;
d. Forbiddance of changes other than natural deterioration or changes caused by transportation or storage under abnormal conditions till exportation of those goods from the RA customs territory after release thereof under the customs regime of "export for free circulation".

Article 52. The Customs Regime of “Re-export”

1. The customs regime of “re-export” shall regulate backward exportation of goods out of the customs territory of the Republic of Armenia, which have been imported into the RA customs territory under the customs regime of “temporary import for processing”, “temporary import”, as well as goods having foreign country of origin and imported under the customs regime of “import for free circulation”, “import into free customs warehouse”, “import into customs warehouse”, “import into free trade zone” and goods imported into the RA customs territory and not released under any customs regime.

2. This customs regime shall imply:
   a. Collection of customs user fees only, except for cases when goods previously imported under the customs regime of "temporary import for processing" are exported under this customs regime and from which are levied customs payments in compliance with paragraph 3 of Article 34 of the present Code stipulated in the present Code;
   b. Return of the sums, except that of collected for the customs user fees, obtained from levy of previously effected customs payments in case of export of goods out of the RA customs territory within 180 days that have been imported under the customs regime of "export for free circulation";
   c. No implementation of the non-tariff regulatory measures, except limitations that have come forth from International liabilities of the Republic of Armenia;
   d. Absence of changes other than natural deterioration or changes caused by transportation or storage of goods under abnormal conditions, compared to their condition at the time of import, except for changes resulted from processing of goods previously imported under the customs regime of “temporary import for processing”;
   e. Exportation of goods released under the customs regime of “re-export” out of the RA customs territory by carrier within at most 10 day period and submission to Customs Bodies for responsible custody within the specified period in case of force-majeure;

Article 53. The Customs Regime of "Renouncement of the Ownership Right for the State's Benefit"

1. The customs regime of "renouncement of the ownership right for the State's benefit" shall regulate handing over goods by carrier of the Republic of Armenia without compensation.

2. This customs regime shall imply:
   a. No collection of customs payments;
   b. No implementation of non-tariff regulatory measures except for measures aimed at protection of consumers’ interests, and other measures envisaged in the present Code.
3. The Government of the Republic of Armenia shall establish the list of those goods against which cannot be implemented the customs regime of “renouncement of the ownership right for the State's benefit”.

Article 54. The Customs Regime of “Destruction”

1. The customs regime of "destruction" shall regulate destruction of goods under customs control with the aim of making them unmarketable.

2. The customs regime of "destruction" shall be implemented at the consent of the importer of goods by order defined by the Government of the Republic of Armenia.

3. The customs regime of "destruction" shall imply:
   a. No collection of customs payments, except for customs user fees;
   b. Destruction of goods at the expense of carrier of goods.

4. The Government of the Republic of Armenia shall define the list of those goods, against which cannot be implemented the customs regime of “destruction”.

Article 55. Cases of Release from Liabilities Resulted from Breaching of Back Export or Back Import Obligation within Specified Period

Carriers of goods shall not incur liabilities envisaged in Articles 36, 40, 44 and 50 of the present Code in case breaching of back export or back import obligations by carriers within specified period has resulted from force-majeure situation, transportation and storage of goods under abnormal conditions, natural deterioration, as well as destruction and loss of the mentioned goods or impossibility of fulfilling back export or back import obligation for other reasons due to actions or inaction of State Bodies or their officials, provided the fact is stated in relative documentation.

CHAPTER 5.
TRANSPORTATION OF CERTAIN GOODS AND MEANS OF TRANSPORTATION ACROSS THE CUSTOMS BORDER OF THE REPUBLIC OF ARMENIA

Article 56. Transportation of Means of Transportation

1. Means of transportation shall be transported across the customs border of the Republic of Armenia in accordance with the customs regime to be applied for the given means of transportation.

2. Means of transportation transported across the customs border of the Republic of Armenia shall stop at places defined by Customs Authorities.
3. Duration of stoppage of means of transportation shall be determined by Customs Authorities proceeding from the time period necessary for customs formalities and customs control of transportation means and goods transported with the referred means of transportation.

4. Moving transportation means from the place of stoppage shall be carried out with permission of Customs Authorities only.

Article 57. Transport of the RA Currency, Securities, Foreign Currency, Articles of Historical, Archaeological and Cultural Value across the Customs Border of the Republic of Armenia

Procedure of transportation of the RA currency, securities, foreign currency, articles of historical, archaeological and cultural value across the customs border of the Republic of Armenia shall be established by the present Code and other legal acts.

Article 58. Establishment of a Simplified Procedure for Transportation of Certain Goods by Natural Persons across the Customs Border of the Republic of Armenia

The Government of the Republic of Armenia may establish a simplified procedure for transportation of certain goods and the goods transported through the international mail delivery by natural persons across the customs border of the Republic of Armenia.

SECTION 3.
LICENSING AND CONTROL OF CERTAIN TYPES OF ACTIVITIES ASSOCIATED WITH CUSTOMS AFFAIRS

CHAPTER 6.
TYPES OF ACTIVITIES SUBJECT TO LICENSING;
LICENSING AND CONTROL

Article 59. Types of Activities Associated with Customs Affairs and Subject to Licensing

1. The following types of activities associated with the customs affairs shall be subject to licensing:
   a. Storage of goods in customs warehouses under customs control;
   b. Realizing of goods in duty free shop under customs control;
   c. Storage of goods in warehouses for ground storage;
   d. Activities of customs agent;
   e. Activities of customs carrier;
   f. Operation of free trade zone;
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2. The procedure for licensing the activities stipulated in paragraph 1 of the present Article shall be established by the Government of the Republic of Armenia.

3. Licensing the activities stipulated in paragraph 1 of the present Article shall carry out the Ministry of State Revenue of the Republic of Armenia upon an applicant submits the following documents:
   a. Application to get license
   b. Copies of by-law documents approved as defined by law
   c. Certificate on statutory capital
   d. Documents that following to the standards defined by the RA Government, characterize the areas necessary for activities defined by subpoints a, b, c, and f of the point 1 of this article, capital assets, and their conditions. [May 2002]
   e. Documents guaranteeing the implementation of requirements of the article 70 of this code to get license for activities defined by the subpoint "d" of the point 1 of this article.

4. It is prohibited to require from an applicant such documents the submission of which is not required by this code and other legal acts.

**Article 60. Control Over the Persons Implementing Activities Associated with Customs Affairs and Subject to Licensing**

The Ministry of State Revenue shall control the types of activities subject to licensing and stipulated in the 2 of Article 59 of this Code.

**CHAPTER 7. STORAGE OF GOODS IN CUSTOMS WAREHOUSES UNDER CUSTOMS CONTROL**

**Article 61. Customs Warehouses and Their Types**

1. Customs warehouse is a complex of one or more than one constructions and open areas, meant for persons granted with a license according to the procedure established by the present Code to store goods released under the customs regime of "import of goods into the customs warehouse".

2. Customs warehouses shall be of the following types:
   a. warehouses for ground storage designed for the goods belonging to any person;
   b. warehouses for indoor storage designed for the goods belonging to certain persons;
   c. specialized warehouses designed for storage of certain types of goods belonging to any person.

3. Customs warehouses can be set up by persons granted with a license according to the procedure established under the provisions of point 2, Article 59 of the present Code.
Article 62. Storage of Goods in Customs Warehouses Under Customs Control

1. Storage of goods in customs warehouses shall be carried out in accordance with the procedure established by the present Code and other legal acts.

2. The persons assuring the storage shall be obliged:
   a. not to allow the removal of goods from the customs warehouse, except for the cases related to the performance of customs control or changes in customs regimes;
   b. not to hinder the performance of customs control;
   c. to secure terms and conditions for the Customs Authorities to assure customs control in compliance with the procedure established under provisions of the present Code;
   d. to register goods and present them to the Customs Authorities in compliance with the procedure established by the Ministry of State Revenue of the Republic of Armenia.

Article 63. Not imposing upon the founder of a customs warehouse the liability to effect customs payments for goods stored at a Customs House.

The founder of a customs warehouse shall not incur the liability to effect customs payments for goods stored at a Customs House.

CHAPTER 8.
REALIZATION OF GOODS UNDER CUSTOMS CONTROL
IN DUTY FREE SHOPS

Article 64. Duty Free Shop and its establishment.

1. A duty free shop is an area allocated in the territory under the customs control, where goods imported under the customs regime of "import into a duty free shop" shall be realized.

2. Goods sold in duty free shops are envisaged for personal use, or gifts.

3. Duty free shops can be established by persons of the Republic of Armenia based on the license granted in compliance with the procedure stipulated in paragraph 2, Article 59 of the present Code, unless envisaged otherwise by law.

4. Trade halls of duty free shops shall be located:
   a. Directly after the customs control zone – for passengers leaving Armenia;
   b. Directly before the customs control zone – for passengers entering Armenia.

5. In addition to a trading hall, duty free shops should have a warehouse under customs control.

6. The Government of Armenia may delegate on certain individuals licensed to operate duty free shops under customs control the authority to act as a customs agent, i.e. to collect, under customs control, the appropriate customs payments from goods bought from duty free shops and subject to customs duties and transfer them through the RA Customs
authorities to the RA state budget, as well as to apply to these goods certain types of customs security means. The types of customs security means mentioned above and the procedure for their application shall be specified by the RA Government.

Article 65. Purchase and storage of goods subject to realization in Duty Free Shops

1. Goods purchased in the RA for realization in duty free shops shall be primarily declared under customs regime of “export for free circulation” or “re-export”, after which the founder of the duty free shop shall declare them under customs regime of “import into duty free shop”.
2. Goods imported from other countries for realization in duty free shops shall be declared by the founder of the shop under customs regime of “import into duty free shop”.
3. Goods declared under customs regime of “import into duty free shop” shall be stored in the warehouse of that duty free shop.

Article 651. Sale of goods in duty free shops

1. Goods in duty free shops shall only be sold in the trade hall of the duty free shop. Sale of goods from the warehouse of the duty free shops shall not be allowed.
2. The following persons are entitled to purchase goods from duty free shops:
   a) individuals leaving Armenia through the customs control area where the duty free shop is located,
   b) individuals entering Armenia. If individuals entering Armenia from international airports of Armenia don’t buy anything from the duty free shop before they cross the customs border, they shall have the right to return to the duty free shop within 24 hours and do shopping,
   c) individuals transiting the territory of Armenia through the customs control area where the duty free shop is located,
   d) aircraft crews leaving or entering Armenia through the customs control area where the duty free shop is located,
   e) commanders of aircraft leaving or entering Armenia through the customs control area where the duty free shop is located or other authorized persons – for further onboard sale. Duty free shops shall sell goods to the above mentioned persons based on contracts signed with airline companies.
3. Where proper conditions for customs control are available, the Higher customs authority may allow persons not concerned with air traveling to buy from duty free shops goods that are not subject to excise taxation.
4. Sale of goods in duty free shops shall be carried out through cash registers.
5. Persons shopping from duty free shops shall present a document that entitles him to do this shopping. The procedure for registration of goods entering duty free shops as well as of goods sold there and of customers, and for providing these records to Customs authorities shall be specified by the RA Government.
6. Goods in duty free shops shall be sold for the official currency of the RA. The founder may determine other currency for which goods may be sold in duty free shops.
7. The founder of the duty free shop may accept cash, cheques, credit cards, etc.
**Article 65. Export of goods purchased in duty free shops from the territory of Armenia**

1. Goods purchased from duty free shops shall be exported from the territory of Armenia without any limitations, either quantitative or cost.

2. Neither customs payments nor non-tariff regulation means shall be applied to goods purchased from duty free and exported from the customs territory of Armenia.

**Article 65. Import of goods purchased in duty free shops into other areas of the customs territory of Armenia**

1. Goods purchased from duty free shops for the purpose of transportation through the RA customs border (importation) shall be subject to customs clearance.

2. The RA Government shall specify the maximum quantity of goods not subject to excise taxation that may be purchased by each individual entering Armenia for further transportation through the RA border (importation).

3. The maximum quantity and price of goods not subject to excise taxation that may be purchased by each individual entering Armenia for further transportation through the RA border (importation) shall not be fixed. However, the buyer shall not be entitled to use these goods for business purposes.

4. The RA Government shall specify the maximum quantity and price of goods not subject to excise taxation that may be purchased by each individual entering Armenia for further transportation through the RA border (importation) and that are exempt from customs payments. The excess quantity shall be subject to customs payments.

5. All goods purchased from duty free sops by persons mentioned in Par. 3, Art. 651 of this Code shall be subject to customs payments.

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**CHAPTER 9. STORAGE OF GOODS IN UNBONDED CUSTOMS WAREHOUSES**

**Article 66. Unbonded Customs Warehouses**

1. Unbonded customs warehouse is a complex of one or more than one constructions and open areas, where goods, released under the customs regime of "import into unbonded customs warehouse", may be stored without customs control.

2. Unbonded customs warehouses can be established by persons of the Republic of Armenia based on the license granted in compliance with the procedure stipulated in paragraph 2, Article 59 of the present Code.

**Article 67. Compliance with the Legislation in the Territory of Unbonded Customs Warehouse**

1. In case sufficient information concerning the violation of the legislation in force is available, the Customs Authorities shall be entitled to establish control over goods in unbonded customs warehouses.
2. The customs formalities with respect to the goods imported into and exported out of unbonded customs warehouses, as well as those being stored in the latter shall be fulfilled in accordance with a simplified procedure established by the Ministry of State Revenue of the Republic of Armenia.

CHAPTER 9(a).
ECONOMIC ACTIVITIES IN A FREE TRADE ZONE

Article 67¹ Creation of a Free Trade Zone.

1. A free trade zone is a special territory established under a Government decision as a complex of one or several buildings, and open areas. Goods placed within this territory are subject to activities indicated under customs regime “Import into Free Trade Zone”, which are envisaged under Article 47² of Customs Code.

2. The Boundary of the free trade zone should isolate it from the customs zone of the Republic of Armenia, with the view to ensure control over exports and imports of goods. Customs authorities shall define technical parameters of the boundary.

Article 67² Organizer of a Free Trade Zone

1. The Organizer of a free trade zone is a legal person who arranges activities in the zone, and ensures establishment of the necessary infrastructure and provision of the required services.

2. Organizers of free trade zones may be legal entities of the Republic of Armenia, which have received the license defined under Article 59.2 hereof. Such legal entities shall be established exclusively with the view of organizing free trade zones.

3. Organizers shall ensure:
   a) fencing of the free trade zone territory;
   b) protection of the free trade zone territory;
   c) implementation of rules relating to free trade zone;
   d) availability of devices and equipment, which is necessary for protection of goods, as well as transportation, storage and communication facilities,
   e) adequate conditions for customs officers so that they could implement customs control;
   f) affordability of prices on rendered services;
   g) other responsibilities envisaged by law.

4. Organizers may:
   a) use to their own discretion free trade zone territory;
b) lease space within free trade zone territory;
c) conduct construction works within free trade zone territory;
d) lease property within free trade zone territory;
e) implement other activities with the view to ensure adequate functioning of the free trade zone;
f) restrict the list of goods entering free trade zone if the later could damage other goods located within free trade zone.

Article 67\textsuperscript{3} Operator

1. An Operator implements trade activities within a free trade zone based on the agreement signed with the organizer.
2. Operators may be legal entities which have the license defined under Article 59.2 of the Customs Code. Such legal entities shall be established exclusively with the view of organizing free trade zones.

Article 67\textsuperscript{4} Goods Imported into a Free Trade Zone

1. Goods imported into a free trade zone, including goods imported for the purpose of construction should be initially declared under one of the following customs regimes “temporary export”, “temporary export for processing”, “export for free turnover”, or “re-export”, following which the free trade zone operator, or arranger should declare them under the customs regime “import in free trade zone”.
2. Food imported into a free trade zone from Armenia with the view of arranging public catering objects is not considered as exported from customs territory of Armenia for taxation purposes. Such food should be fully consumed within the territory of the free trade zone, and not be taken out of it.
3. The operator or organizer of a free trade zone should declare goods imported into the free trade zone from other countries under the customs regime “import into free trade zone”.

Article 67\textsuperscript{5} Goods Exported from a Free Trade Zone

1. Goods exported from a free trade zone into the customs territory of the Republic of Armenia are subject to tariff and non-tariff regulation, and customs control under general procedures applying on imports of goods into Armenia from other countries.
2. Goods imported under the customs regime “import into free trade zone” may be exported from Armenia into other countries under the customs regimes “export for free circulation”, or “re-export”, without collection of customs duties. Customs authorities shall be allowed to implement necessary control over exported goods.

3. Transportation of goods from the free trade zone outside of the territory of Armenia shall be implemented under the same rules as transit transportation.

Article 67. Legal Regime of the Free Trade Zone

1. Free trade zones are governed by the legislation of the Republic of Armenia.

2. The authorized officials of relevant state bodies have free access to free trade zones. Staff of the operator and organizer can access the free trade zone only by showing an official permit.

3. Permanent residence in the free trade zone is forbidden.

4. Individuals may enter or leave free trade zones under the supervision of customs authorities.

5. Goods shall enter, leave, and remain in the free trade zone under customs control. Customs authorities have the right to impose customs control inside the free trade zone.

6. Customs control of the free trade zone should be restricted to the necessary minimum.

7. Customs registration of imports and exports of goods in a free trade zone may be carried out through a simplified procedure established by customs authorities.

8. The operator and organizer of the free trade zone shall keep records, perform accounting, and provide reporting to customs authorities on goods imported into the free trade zone. The Armenian government shall establish reporting procedures.

CHAPTER 10.
ACTIVITIES OF THE CUSTOMS AGENT

Article 68. Customs Agent (Broker)

1. A customs agent is a person of the republic of Armenia who performs his activities related to customs formalities and customs control on the basis of a license granted in accordance with the procedure established under the provisions of paragraph 2, Article 62 7 of the present Code, as well as acts on the instructions of carriers of goods and on his behalf.
2. Laws of the Republic of Armenia shall regulate the legal relationship between the customs agent and the person he represents.

Article 69. Rights of Customs Agent (Broker)

The customs agent shall be entitled to perform any activities associated with the fulfillment of the customs formalities, as well as other activities with respect to the customs affairs upon authorization and at the expenses of the person he represents.

Article 70. Expert on Customs Formalities

Only a citizen of the Republic of Armenia having qualification of an expert on customs affairs in accordance with the procedure established by the Ministry of State Revenue shall fulfill customs formalities on behalf of the customs agent.

Article 71. Customs Agent and the Treatment by Customs Officers of Information Provided by a Customer

1. Information provided by a customer for customs purposes shall be used by customs agents and customs officers exclusively for customs purposes.
2. State, bank, trade and official secrets shall not be subject to disclosure or used by customs agents or officers in their interests or in the interests of a third party. The said information shall not be supplied to a third party including the State bodies, except for the cases stipulated by the legislation in force.

CHAPTER 11.
ACTIVITIES OF CUSTOMS CARRIER

Article 72. Customs Carrier

1. Any person of the Republic of Armenia being granted with a license in accordance with the procedure established under the provisions of paragraph 2, Article 59 of the present Code may perform customs carriages.
2. The customs carrier shall perform his activities in accordance with the present Code and other legal acts.
3. Carriage of goods released under the customs regime of "transit shipment" shall be carried out by persons performing customs carriage without compulsory customs accompanying. The latter shall be performed on the basis of the carrier's application.

Article 73. Customs Carrier and the Treatment by Customs Officers of Information Provided by a Customer

1. Information provided by a customer for customs purposes shall be used by customs carriers and customs officers exclusively for customs purposes.
2. State, bank, trade and official secrets shall not be subject to disclosure or used by customs carriers or officers in their interests or in the interests of a third party. The said information shall not be supplied to a third party including the State bodies, except for the cases stipulated by the legislation in force.

SECTION 4.
DETERMINATION OF CUSTOMS VALUE OF THE GOODS TRANSPORTED THROUGH THE CUSTOMS BORDER OF THE REPUBLIC OF ARMENIA

CHAPTER 12.
GENERAL PROVISIONS ON CUSTOMS VALUE

Article 74. The Aims of Determining the Customs Value

Customs value of the transported goods through the Customs border of the Republic of Armenia is determined with the aim of calculation of the ad-valorem customs payments, implementation of non-tariff regulatory measures determined in an ad-valorem way and conducting the customs statistics.

Article 75. Identical Goods

The goods shall be considered identical if they are the same in all respects, including physical characteristics, quality, reputation (trademark), and the country of origin. Minor differences in appearance of the goods, which shall not give the consumer serious grounds for giving preference to this or that product of two comparable products, shall not constitute sufficient grounds for not considering the goods as identical.

Article 76. Similar Goods

1. The goods shall be considered similar if they have the same country of origin, which, though not identical, have like characteristics and component materials, which enable them to perform the same functions and be interchangeable. The quality, reputation (trademark) are among the factors to be considered in determining whether goods are similar. Goods containing or expressing work of an architectural, design, art or drafting
nature, as well as layouts and sketches, for which no clarification is made in subparagraph (d)(iv) of Art. 83 because of the fact that this work was done in the importing country, shall not be considered as “Identical Goods” and “Similar Goods”.

**Article 77. Additional Provisions to the Concepts of Identical and Similar**

In relation to the declared goods, identical or similar shall be considered the goods of other producers only when there are no identical or similar goods produced by a particular industry or industry sector for comparison.

**Article 78. Related Persons**

Persons are related to each other, if:
(a) one is a director or officer in the other’s company;
(b) one is the employer or employee of the other;
(c) any other person who at the same time owns, holds or controls five per cent or more of the outstanding voting stock or shares of each such person;
(d) one in some way controls or limits the actions of the other;
(e) any other person in some way controls or limits their actions;
(f) they together in some way control or limit the actions of any other person;
(g) they are legally recognized as persons who have interest in the same business;
(h) they are members of the same family.

**Article 79. The Same or Nearly the Same Period of Time**

The same or nearly the same period of time shall be considered the ninety-day period preceding the time observed.

**Article 80. Goods of the Same Kind**

Goods of the same kind shall be considered those goods that fall within a group of goods produced by a particular industry sector or sub-sector and include identical or similar goods.

**CHAPTER 13.**
**CUSTOMS VALUE OF GOODS TRANSPORTED THROUGH THE CUSTOMS BORDER AND ITS CONSTITUENTS**

**Article 81. Customs Value**

Customs value of goods transported through the Customs border is the transaction price, which is the amount actually paid and subject to payment or that should be paid for the
Article 82. Determination of Customs Value

1. Customs value of goods transported across the RA Customs border is determined by the declarant except for cases specified by this Code, when Customs value is determined by Customs Authorities. Customs Valuation shall be made in accordance with the Interpretative Notes of Chapter 7 (Valuation Agreement) of the “General Agreement on Tariffs and Trade”, in compliance with procedures specified by the RA Government.

Article 83. Constituents of Customs Value

Customs value shall include:

a. the purchasing price of goods in the exporting country;
b. transportation, loading, unloading, transshipment, insurance and other similar costs made before reaching the Customs border of the Republic of Armenia;
c. the commission and mediation/broker/ expenditures made for the transportation of goods to the Customs border of the Republic of Armenia, except for commission and mediation/broker/ expenditures made for the purchase of goods;
d. the value, apportioned to the goods as appropriate, of the following items directly or indirectly provided by the purchaser to the supplier, without compensation or with partial compensation to the latter for the production and supply of goods transported through the Customs border:
   − the value of materials, components and other similar items included in the goods;
   − the value of tools and other similar items used in the production of the goods;
   − materials consumed in the production of the goods;
   − value of engineering, design, planning and other similar services required for the production of the goods carried out in a country other than the importing country.
      da) the value of materials, components and other similar items included in the goods;
      db) the value of tools and other similar items used in the production of the goods;
      dc) materials consumed in the production of the goods;
      dd) value of engineering, design, planning and other similar services required for the production of the goods carried out in a country other than the importing country.

e. the payments made or subject to direct or indirect payment to the supplier by the purchaser against royalties and license fees that are required conditions for the sale of imported goods; [September 2002]
f. the cost of containers, packages and packaging;
g. the proceeds of any subsequent resale, use or disposal of the goods transported across the RA Customs border that accrue to the supplier.

Article 84. Customs Value With Inclusion of Its Constituents

The costs referred to in subparagraphs (b) to (g) of Article 83 of this Code shall be included into the Customs Value only to the extent that they have not been included in the transaction price of the goods. The costs referred to in subparagraphs (c) and (f) of Article 83 of this Code shall be included in the customs value only to the extent that they have not been included in the transaction price of the goods and they are incurred by the buyer.
Article 85. Costs Not Included in the Customs Value

The Customs Value shall not include:

a. indirect taxes paid, subject to payment in the exporting country or separately recorded in payment documents;
b. transportation, loading, unloading, transhipment, insurance, commission and mediation /broker/ costs made in the importing country;
c. the per cents, resulted from the financial obligations of the purchaser to the supplier, with exception of the costs mentioned in subparagraph 7 of Article 86 of the present Code, and if the given interest rate does not exceed the average interest rate used in similar transactions in the exporting country at the same or nearly the same period of time.
d. The cost of information in disks /programme files.
e. Payments made against construction, assembly, maintenance or technical support activities carried out after transportation through RA Customs Border and related to plants, machine-building tools or equipment and other goods transported through RA Customs Border, if these payments are not included in the amount actually paid or subject to payment for the above-mentioned goods;
f. Duties, taxes and other mandatory payments collected or subject to collection for the importation of goods in the importing country, if they are not included are not included in the amount actually paid or subject to payment for the goods transported through RA Customs Border.

Article 86. Declaration of Customs Value

1. Customs Value of goods transported through the Customs border shall be declared, together with other information subject to declaration, by the person transporting goods or the person authorised by the latter.

CHAPTER 14.
RULES FOR DETERMINING CUSTOMS VALUE

Article 87. Transaction Price Method For Determining Customs Value

1. For the purpose of calculating Customs value of goods transported across the Customs border by transaction price method the declarant must submit with the Customs Declaration a payment document for the purchase of goods in the country of export (invoice or any substituting document), which should contain information about the date of issuing of the document, serial number, detailed description of seller (shipper), purchaser (consignee) and goods (description of commodity, trademark or commercial name if there is one), number of boxes/packages, unit of measure, unit price, weight and total value, also in case consignment is specified for shipment conditions, there should be a separate line mentioning about transportation, loading, unloading, transhipment, insurance and other similar costs made before reaching the RA Customs border, as well as commission and mediation / broker expenditures (except commission and mediation / broker expenditures made for the purchase of goods), about the proceeds of any subsequent resale, use or disposal of goods that the
purchaser should pay to the supplier, directly or indirectly provided by the purchaser to the supplier without compensation or partial compensation to the latter for the production and supply of goods.

2. Customs value of goods transported through the Customs border shall be determined according to the transaction price method, if:
   (a) there is no reasonable basis for the Customs Authorities to conclude that the document presented pursuant to part 1 of this article is false;
   (b) there are no restrictions in respect of disposition or use of the goods by the purchaser other than restrictions imposed by laws of the Republic of Armenia or decisions of the Government, or those limiting the geographical area in which the goods may be resold, or which do not affect essentially the price of commodity;
   (c) the sale or the sale (purchasing) price of the goods are not subject to some condition or consideration, for which customs value cannot be determined based on the cost of the goods;
   (d) any part of the proceeds of any subsequent use, resale or disposal of the goods by the purchaser does not accrue, directly or indirectly, to the vendor, except for the possibility to make additions pursuant to subparagraph g, Article 83 of the present Code;
   (e) the purchaser and the vendor are not related, and if they are, the circumstances of the sale indicate that the relationship did not influence the price. If there is an indication that the relationship between the buyer and the seller may have influenced the price, [November 2002] the Declarant shall substantiate that the Customs Value calculated by transaction method is close to one of the following values:
   - The transaction value of identical or similar goods sold within the same or approximately the same time period to the purchasers not related to the seller for exporting to RA,
   - Customs Value determined for identical or similar goods within the same or approximately the same time period in accordance with Article 91,
   - Customs Value determined for identical or similar goods within the same or approximately the same time period in accordance with Article 92.
   The above-mentioned justification shall be made on the declarant’s own initiative only for the purpose of substantiating the declared Customs Value by method of comparison. When substantiation is made, attention shall be paid to the differences between commercial and quantitative levels, to the elements listed in Art. 83 of this Code, as well as to the expenditures made by the seller or purchaser in case of absence of relation between the seller and purchaser, which are absent in case when the seller and purchaser are related persons.
   (f) the declared Customs value is not significantly lower or higher than, accordingly, the lowest and the highest Customs value, determined through transaction price method, of similar or identical goods accepted by RA Customs Authorities within the same or nearly the same period of time.

I. After declaration has been submitted to Customs Authorities, the latter, if it does not accept the Customs value determined through transaction price method, must give the person transporting the goods an opportunity to produce such detailed information, that may be required to corroborate purchase (transaction) related information. For this purpose, the declarant may submit to Customs Authorities the Customs Value Details Declaration completed in accordance with the procedure specified by the Supreme
Article 88. Cases of Determining Customs Value by Customs Authorities

1. Customs value determined by the declarant shall not constitute grounds in the following cases:
   (a) if the declarant does not submit documents substantiating transportation, loading, unloading, transhipment, insurance costs made for goods before they reach the Customs border of the Republic of Armenia;
   (b) if the declarant does not submit to the Customs Authorities the invoice or other document defined by point 1 of Article 87 of this Code;
   (c) if, where the Customs Authorities have reasonable grounds to suspect that the invoice presented by the declarant may be false and request further information, the declarant does not submit such of the following documents as are requested by the Customs Authorities to corroborate the invoice:
      • A copy of the purchase contract for the goods
      • Banking records of the transfer of funds for the purchase to the vendor
      • Customs Value Details Declaration completed in accordance with the procedure specified by the Supreme Customs Authority.
   (d) if for the person transporting the goods there are restrictions in respect of disposition or use of the goods, except for those restrictions defined by laws or other legal acts, or those limiting the geographical area in which the goods may be resold, or which do not affect essentially the price of commodity;
   (e) if the purchase price is conditioned by a circumstance because of which Customs value is not possible to determine on the basis of value of the goods;
   (g) if any part of the proceeds of any subsequent use, resale or disposal of the goods by the person transporting the goods does not accrue, directly or indirectly, to the vendor, except for the possibility to make additions to subparagraph g, Article 83 of the present Code;
   (h) if Customs value calculated on the basis of transaction price is unacceptable under the provisions of Article 87(2)(e) of this Code [November 2002].

2. Customs value of goods, stipulated in subparagraph 1(a) of the present Article, which are transported through Customs border, is determined by the Customs Authorities, by making additions pursuant to Article 83 of the present Code.

3. Customs value of goods, stipulated in subparagraphs 1(b) to 1(g) of the present Article, which are transported through Customs border, is determined by the Customs Authorities in accordance with Articles 89-94 of this Code.

2. In consideration of the present paragraph, the Customs Authorities use the information at their disposal, as well as the information submitted by the declarant, and the one acquired from the foreign State Bodies and the State Bodies of the Republic of Armenia. The procedure of submitting information to the Customs Authorities by the State Bodies of the Republic of Armenia concerning the present subparagraph shall be determined by the Government of the Republic of Armenia. [September 2002]
Article 89. Determination of Customs Value According to the Transaction Price of Identical Goods

1. Customs value of goods transported through the Customs border of the Republic of Armenia shall be determined on the basis of transaction price of identical goods sold in the same or nearly the same quantity at the same or nearly the same period of time for export to the importing country, making specifications conditioned by differences in commercial levels and/or quantities of goods. This specification shall be based on facts, irrespective of the circumstances that transaction price increased or decreased after the specification.

2. While making the specifications, the differences between expenditures and payments for transportation of goods imported from different distances and by different means of transportation shall be taken into consideration.

3. If, when applying this Article, it appears that there are more than one transaction prices for the same goods, Customs value of the imported goods shall be determined according to the lowest such value. [September 2002]

Article 90. Determination of Customs Value According to the Transaction Price of Similar Goods

1. Customs value of goods transported through the Customs border of the Republic of Armenia shall be determined on the basis of transaction price of similar goods sold in the same or nearly the same quantity at the same or nearly the same period of time for export to the importing country, making specifications conditioned by differences in commercial levels and/or quantities of goods. This specification shall be based on facts, irrespective of the circumstances that transaction price increased or decreased after the specification.

2. While making the specifications, the differences between expenditures and payments for transportation of goods imported from different distances and by different means of transportation shall be taken into consideration.

3. If, when applying this Article, it appears that there are more than one transaction prices for the same goods, Customs value of the imported goods shall be determined according to the lowest such value.

Article 91. Determination of Customs Value for Goods Transported across the RA Customs border on the Basis of Sale Price of the Unit of Commodity in the RA Domestic Market

1. If the goods transported across the RA Customs border or in accordance with Articles 75 and 76 of this Code their similar or identical goods are sold in the RA domestic market in the same appearance then their Customs value is determined by their largest gross
quantity on the basis of sale price for unit of those goods or their similar or identical goods in the same or nearly the same time period taking into account the reductions and additions mentioned in point 2 and 3 of this Article according to the cases of import and export.

2. The reductions mentioned in point one of this Article are:
   a) Commissions and commercial overheads (including the profits gained in the result of selling those goods in the RA domestic market) usually applied in the RA at sale of goods of the same kind when determining Customs value for imported goods;
   b) Transportation, warehousing, insurance and other similar expenditures made within the territory of the RA when determining Customs value for imported goods;
   c) Taxes and other obligatory payments payable for selling those goods within the territory of the RA when determining Customs value for imported and exported goods;
   d) Customs payments payable for importing those goods when determining Customs value for imported goods.

3. The additions mentioned in point 1 of this Article are the expenditures made for warehousing, transporting, insuring (and other similar expenditures) those goods within the RA territory.

3.a If goods imported within the same or approximately the same period of importation of goods being assessed or imported similar or identical goods are not sold, then Customs Value, for which in other cases provisions of Par. 1 of this Article are applied, shall be determined on the basis of sale unit price in case of selling in the unchanged appearance in the largest gross quantity after the importation of goods or similar or identical goods into RA, provided that those goods had been sold immediately after the importation of goods being assessed, but no later than within 90 days. Furthermore, Customs Payments shall be made in accordance with Par. 1, Art. 96 of this Code, and final recalculation shall be made within the following 60 days.

4. If the goods imported in the same or nearly the same time period or their similar or identical goods are not sold in the RA domestic market in the same appearance then Customs value for imported goods may be determined on the basis of the price by which after further processing imported goods are sold in the RA in their largest aggregate quantity taking into account added value in the result of such processing and the reductions specified by this Article.

5. Procedures for defining the largest aggregate quantity are determined by the RA Government.

Article 92. Determination of Customs Value on the Basis of Computed Value

1. Customs value of goods transported through the Customs border shall be determined on the basis of computed value, which includes:
   (a) the value of processing and materials used in production of goods transported through the Customs border;
   (b) total expenditures made and profits usually gained in the result of selling goods of the same kind which is mentioned by the producers in the country of export for import
into the Republic of Armenia or in the Republic of Armenia for export to the country of import.

(c) Transportation, loading, unloading, transhipment, insurance and other similar expenditures usually made for transporting goods of the same kind in accordance with Article 80 of this Code to the RA Customs border in the same or nearly the same time period with the same or nearly the same quantity.

(d) Commissions and mediation / broker expenditures (except for commissions and mediation / broker expenditures made for the purchase of goods) usually made for transporting goods of the same kind in accordance with Article 80 of this Code to the RA Customs border in the same or nearly the same time period with the same or nearly the same quantity.

2. According to this article, for the purposes of determination of Customs value, RA Customs Authorities may, at the producer’s consent, verify the information provided by the producer for determination of Customs value in some other country, after notifying in a due order the government of that country of their intention to conduct a verification, if the government of that country does not object the conduct of such a verification.

Article 93. Residual Method for Determining Customs Value

If the customs value of goods transported through the Customs border cannot be determined under the preceding provisions on Customs value determination stipulated in the present section, it shall be determined by means appropriate for principles and general provisions of “Principal Agreement on Tariff and Trade” on the basis of data available in the Republic of Armenia. It shall not comprise:

(a) the selling price in the Republic of Armenia of merchandise produced in the Republic of Armenia for determining customs value of imported goods;
(b) any option of taking as basis the highest value of two alternative values;
(c) the price of merchandise in the domestic market of the country of export for calculation of Customs value for the goods being imported;
(d) the cost of production, except for the computed value, stipulated in Article 92 of the present Code, determined for identical or similar goods;
(e) the price of merchandise for export to a country other than the Republic of Armenia;
(f) minimum Customs values;
(g) arbitrary values.

Article 94. Succession of Implementation of Rules for Determining Customs Value

1. Rules, mentioned in Articles 87-93, for determining Customs value shall be applied in succession, except for the cases stipulated in subparagraph 2 of the present Article.

2. Based on demand of the declarant, the succession of implementation of rules, stipulated in Articles 91 and 92 of the present Code, shall be changed. If there isn’t such demand the determined succession shall be implemented. If upon such demand it is impossible to determine Customs value by implementing the rules of Article 92 of the present Code, it shall be determined according to the procedures stipulated in Article 91 of the present Code.
CHAPTER 15.
INFORMATION USED FOR DETERMINING CUSTOMS VALUE AND
APPEAL AGAINST ACTIONS AND DECISIONS OF CUSTOMS
OFFICIALS

Article 95. Information Used For Determining Customs Value

1. Upon written request of the person transporting goods, the Customs Authorities shall
within five days period inform the latter about the amount of Customs value and the
methods of its determination.

2. The information provided by the declarant to the Customs Authorities for determining
Customs value of goods shall be used by the latter exceptionally for the aims stipulated in
Article 73 of the present Code. The information shall not be submitted to any other
person without the assent of the declarant, except for the cases stipulated by law.

3. The information used for determining customs value, as well as its sources shall be open
and shall be subject to publication by the superior Customs Authorities within at least ten
days before their application.

4. The requirement determined by point 3 of this Article does not apply to the information
and its sources mentioned in point 4 of Article 88 of this Code. The information and its
sources mentioned in this point for determining Customs value are open except for
confidential information maintained by law and can be publicized on the initiative of
superior Customs Authority.

5. Exchange of foreign currency for determining Customs Value of goods shall be carried
out only by the Central Bank of the Republic of Armenia, according to the exchange rate
of the day the goods have been declared.

Article 96. Disagreement with the Decisions Made by the Customs Authorities or
Customs Officials Concerning Determination of Customs Value

1. If the Customs Authorities find it necessary to determine or verify the Customs value of
the goods declared by the declarant, then Customs formalities shall be carried out
according to the Customs value (transaction price) declared by the declarant, provided 30
days Bank Guarantee is available for the disputed amount on condition of further final
settlement in compliance with the final decision made.

2. In case Customs Authorities disagree with Customs value declared by the declarant or his
method of Customs value determination they shall, on the day of declaration submission,
draw up and provide the declarant with a notice of rejection according to the procedure
established superior Customs Authority, substantiating the reason for rejection of the size
of Customs value declared by the declarant or method of determination of Customs value
and the address of the superior Customs Authority or official to whom the declarant can
lodge the appeal.
3. In the event of disagreement of Customs Authorities with the Customs value declared by
the declarant or methods of Customs value determination, the declarant, after receiving
rejection notice, may within ten working days period appeal to the superior Customs
Authority or to the court. The superior Customs Authority shall be obliged to make a
relevant decision within 30 days period and inform the declarant about it. The appeal
shall not exempt the declarant from fulfilling his liabilities connected with the subject of
appeal within specified timeframes. Apart from this, the fact of appeal provided for in
this paragraph shall not serve as a base for imposition of penalties other than those
specified in RA Legislation for delays in making Customs payments.

SECTION 5
CUSTOMS PAYMENTS

CHAPTER 16.
GENERAL PROVISIONS ON CUSTOMS PAYMENTS

Article 97. Customs payments

According to the present Code and other RA legal acts (By laws), upon transportation of
goods through the RA Customs Border the RA Customs Bodies shall charge the following
Customs payments among which:
   a. Customs duties
   b. Customs user fees
   c. Taxes, duties and other mandatory payments stipulated by law charged by the RA
      Customs bodies.

CHAPTER 17.
CUSTOMS DUTIES

Article 98. Customs Duties

Customs duties are mandatory payments levied on behalf of the State Budget pursuant to the
procedure and in the amounts stipulated by the present Code for transportation of goods
through the Customs border of the Republic of Armenia.

Article 99. Procedure for Establishing Customs Duties

Customs duties and rates thereof shall be defined by the present Code.

Article 100. Customs Duties by the Nature of Operation
The following customs duties shall be applied in the Republic of Armenia by the nature of operation:

(a) export duties are paid for goods exported out of the Customs territory of the Republic of Armenia;
(b) import duties are paid for goods imported into the Customs territory of the Republic of Armenia;
(c) seasonal duties are paid within certain periods of the year for exporting certain goods out of the Customs territory of the Republic of Armenia or importing thereof into the territory of the Republic of Armenia.

Article 101. Customs Duties by the Method of Calculation

1. The following customs duties shall be applied in the Republic of Armenia by the method of calculation:
   (a) ad valorem duties are calculated in percentage of the customs value of goods subject to taxation;
   (b) specific (fixed) duties are calculated at a fixed tariff rate per unit of goods subject to taxation;
   (c) mixed duties are ad valorem and specific (fixed) duties combined.

2. In order to protect the interests of the economy of the Republic of Armenia and encourage economical activity the following customs duties shall be applied:
   (a) countervailing duties are applied in response to discriminatory actions against the Republic of Armenia by citizens, states or associations thereof;
   (b) incentive duties are applied with the purpose of reducing the customs duties levied on goods imported from specific countries.

Article 102. Customs Duty Rates

1. Customs duty shall be levied according to the following rates:

<table>
<thead>
<tr>
<th>Code according to ATG AA</th>
<th>Names of goods</th>
<th>Import</th>
<th>Export</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Live animals</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>02</td>
<td>Meat and meat products</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>03</td>
<td>Fish and crustaceans, molluscs and other aquatic invertebrates</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>0301</td>
<td>Live fish</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>04</td>
<td>Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>040811</td>
<td>Dried egg yolks</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>05</td>
<td>Products of animal origin, not elsewhere specified or included</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>06</td>
<td>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>07</td>
<td>Edible vegetables and certain roots and tubers</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Quantity</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>0701 10 000</td>
<td>Potato seeds</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>08</td>
<td>Edible fruit and nuts; peel of citrus fruits or melons</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>09</td>
<td>Coffee, tea, mate and spices</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Cereals</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Products of the milling industry; malt; starches; inulin; wheat gluten</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>1107</td>
<td>Malt whether or not roasted</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>1108</td>
<td>Starches, inulin</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit;</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>industrial and medicinal plants; straw and fodder</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1206 00</td>
<td>Sunflower seeds, whether or not broken</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Lac.; gums, resins and other vegetable saps and extracts</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>1302</td>
<td>Vegetable saps and extracts; pectic substances, pectinates and pectates;</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>agar-agar and other mucilages and thickeners, whether or not modified,</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>derived from vegetable products.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Vegetable plaiting materials; vegetable products not elsewhere specified</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>or included</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Animals or vegetable fats and oils and their cleavage products; prepared</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>edible fats; animal or vegetable waxes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1515 30 100</td>
<td>Castor oil and its fractions</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Preparations of meat, of fish or of crustaceans, mollusks or other aquatic</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>invertebrates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Sugars and sugar confectionery</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>1703</td>
<td>Molasses resulting from the extraction or refining of sugar</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Cocoa and cocoa preparations</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>1801 00 00</td>
<td>Cocoa beans, whole or broken, raw or roasted</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Preparations of cereals, flour, starch or milk; pastry-cooks’ products</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>1902</td>
<td>Pasta, whether or not cooked or stuffed (with meat or other substances)</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne,</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1904</td>
<td>Prepared foods obtained by the swelling or roasting of cereals or cereal</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>products (for example, corn flakes); cereals (other than maize (corn)) in</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>grain form or in the form of flakes or other worked grains (except flour and</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>meal), pre-cooked, or otherwise</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1905 31</td>
<td>Sweet dry biscuits</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>1905 32</td>
<td>Waffles and layers</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Production received after processing vegetables</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Miscellaneous edible preparation</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>2102</td>
<td>Yeasts (active or inactive); other single-cell microorganisms, dead (but</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>not including vaccines of heading No. 30.02); prepared baking powders.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Beverages, spirits and vinegar</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Residues and waste from the food industries; prepared</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Location</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>2309</td>
<td>Dog or cat food, put up for retail sale</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>24</td>
<td>Tobacco and manufactured tobacco substitutes</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2402</td>
<td>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>25</td>
<td>Salt; sulphur; earth and stone; plastering materials, lime and cement</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>2501</td>
<td>Table salt</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>2515</td>
<td>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (incl</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>2516</td>
<td>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>2518</td>
<td>Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>2523</td>
<td>Portland cement, aluminium cement, slag cement, supersulphat cement and similar hydraulic cement - not coloured or coloured, prepared or as a glazed substance</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>26</td>
<td>Ores, slag and ash</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27</td>
<td>Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>28</td>
<td>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>29</td>
<td>Organic chemicals</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>30</td>
<td>Pharmaceutical products</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>31</td>
<td>Fertilizers</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>32</td>
<td>Tanning or dyeing extracts; tannins and derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>33</td>
<td>Essential oils and resinoids; perfumery, cosmetic or toilet preparations</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>34</td>
<td>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or souring preparations, candles and similar articles, modelling pastes, dental waxes' and dental preparations with a basis of plaster</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>35</td>
<td>Albuminoidal substances; modified starches; glues; enzymes</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36</td>
<td>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>37</td>
<td>Photographic and cinematographic goods</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38</td>
<td>Miscellaneous chemical products</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Quantity</td>
<td>Unit</td>
</tr>
<tr>
<td>-------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------</td>
<td>------</td>
</tr>
<tr>
<td>39</td>
<td>Plastics and articles thereof</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917</td>
<td>Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>3917 10</td>
<td>Artificial guts (sausage casings) of hardened protein or of cellulosic materials</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 21 100</td>
<td>Ethylene polymer made rough plastic pipes, tubes, bent tubes and couplings, used for couplings in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 21 910</td>
<td>Ethylene polymer made other pipes, tubes, bent tubes and couplings, used for couplings in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 22 910</td>
<td>Polymer or polyethylene made plastic pipes, tubes, bent tubes cuts, used in couplings in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>391723 100</td>
<td>Vinilchloride polymer made plastic pipes, tubes, bent tubes and couplings, the length of which is not exceeding the widest cut, with processed or not processed surface</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 23 910</td>
<td>Vinilchloride polymer made other plastic pipes, tubes, bent tubes and couplings, used in couplings in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 29 910</td>
<td>Plastic pipes, tubes, bent tubes and couplings made of other types of plastic, used in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 31 100</td>
<td>Plastic pipes, tubes, bent tubes and couplings that endure 27.6 MPa pressure, used in couplings in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 32 910</td>
<td>Other man-made coverings for sausages, unstitched and cut parts, the length of which is not exceeding the widest cut, with processed or not processed surface, but not processed anyway else</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 33 100</td>
<td>Other plastic pipes, tubes, bent tubes and couplings that mixed with other substances, which endure 27.6 MPa pressure, used in couplings in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 39 910</td>
<td>Other plastic pipes, tubes, bent tubes and couplings used in couplings in civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3917 40 100</td>
<td>Plastic attachments for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3922</td>
<td>Baths shower baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>3923</td>
<td>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>3924</td>
<td>Tableware, kitchenware, other household articles and toilet articles, of plastics.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>3925</td>
<td>Builders' ware of plastics, not elsewhere specified or included.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>3926</td>
<td>Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>3926 90 100</td>
<td>Other plastic goods and other substances mentioned in points 3901-3914 used for technical reasons, for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>40</td>
<td>Rubber and articles thereof</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4011 10 000</td>
<td>Passenger car tire-covers</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4012 11 000</td>
<td>Recovered tire-covers for passenger cars</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Quantity</td>
<td>Rate</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>------</td>
</tr>
<tr>
<td>4012 12 000</td>
<td>Recovered tire covers for buses or for trucks</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4012 20 900</td>
<td>Used pneumatic tire-covers</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4013 10 100</td>
<td>Passenger car tire-cover rubber inner tubes</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4015 19 100</td>
<td>Household rubber gloves</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4015 19 900</td>
<td>Other rubber gloves</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4015 90 000</td>
<td>Other rubber garment</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4016 91 000</td>
<td>Rubber floor rugs, covers</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4016 92 000</td>
<td>Erasers</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4016 99 000</td>
<td>Other</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>41</td>
<td>Raw hides and skins (other than furskins) and leather</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>42</td>
<td>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>43</td>
<td>Furskins and artificial fur; manufactures thereof</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4303</td>
<td>Articles of apparel, clothing accessories and other articles of furskin.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>44</td>
<td>Wood and articles of wood; wood charcoal</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>45</td>
<td>Cork and articles of cork</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>46</td>
<td>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>47</td>
<td>Pulp of wood or of other fibrous cellulosic material; waste and scrap of or paperboard</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48</td>
<td>Paper and paperboard; articles of paper pulp, of paper or of paperboard</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4818</td>
<td>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serv</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>4819</td>
<td>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>49</td>
<td>Printed books, newspapers, pictures and other products of the printing industry; manuscripts and plans</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>50</td>
<td>Silk</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>5002</td>
<td>Raw silk (not thrown)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5004</td>
<td>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5005</td>
<td>Yarn spun from silk waste, not put up for retail sale.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5006 00</td>
<td>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-wormed gut.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5007 10 000</td>
<td>Woven fabrics of silk or of silk waste</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5007 20</td>
<td>Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5007 90</td>
<td>Other fabrics of silk or silk waste</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>51</td>
<td>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>52</td>
<td>Cotton</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>S</td>
<td>Description</td>
<td>Quantity</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>Man-made filaments</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>5407</td>
<td>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>5407 10 000</td>
<td>Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>5407 20</td>
<td>Woven fabrics obtained from strip or the like</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540730 000</td>
<td>Fabrics specified in the Note 9 to Section XI</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540741 000</td>
<td>Unbleached or bleached woven fabrics of synthetic filament yarn</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540742 000</td>
<td>Dyed woven fabrics of synthetic filament yarn</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540743 000</td>
<td>Woven fabrics of synthetic filament yarn of different colors</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540744 000</td>
<td>Printed woven fabrics of synthetic filament yarn</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540751 000</td>
<td>Unbleached or bleached woven fabrics, containing 85% or more by weight or textured polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540752 000</td>
<td>Dyed woven fabrics, containing 85% or more by weight or textured polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540753 000</td>
<td>Woven fabrics of yarns of different colours, containing 85% or more by weight or textured polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540754 000</td>
<td>Printed woven fabrics, containing 85% or more by weight or textured polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540761</td>
<td>Other synthetic fabrics, containing 85% or more by weight of non-textured polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540769</td>
<td>Other synthetic fabrics, containing 85% or more by weight of non-textured polyester filaments – other</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540771 000</td>
<td>Unbleached or bleached other synthetic fabrics, containing 85% or more by weight of polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540772 000</td>
<td>Dyed other synthetic fabrics, containing 85% or more by weight of polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540773 000</td>
<td>Other synthetic fabrics of yarns of different colours, containing 85% or more by weight of polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540774 000</td>
<td>Printed other synthetic fabrics, containing 85% or more by weight of polyester filaments</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540781 000</td>
<td>Unbleached or bleached other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540782 000</td>
<td>Dyed other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540783 000</td>
<td>Other woven fabrics of yarns of different colours, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540784 000</td>
<td>Printed other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>540791 000</td>
<td>Unbleached or bleached other woven fabrics of synthetic</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Quantity</td>
<td>Unit</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>------</td>
</tr>
<tr>
<td>540792 000</td>
<td>Dyed other woven fabrics of synthetic filaments</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540793 000</td>
<td>Other woven fabrics of different colours of synthetic filaments</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540794 000</td>
<td>Printed other woven fabrics of synthetic filaments</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5408</td>
<td>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>540810 000</td>
<td>Woven fabrics obtained from high tenacity yarn, of viscose rayon</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540821 000</td>
<td>Unbleached of bleached other woven fabrics, containing 85% or more by weight of artificial filaments or strip or the like</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540822</td>
<td>Dyed other woven fabrics, containing 85% or more by weight of artificial filaments or strip or the like</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540823</td>
<td>Other woven fabrics of yarns of different colours, containing 85% or more by weight of artificial filaments or strip or the like</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540824 000</td>
<td>Printed other woven fabrics, containing 85% or more by weight of artificial filaments or strip or the like</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540831 000</td>
<td>Unbleached or bleached other woven fabrics of artificial filaments</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540832 000</td>
<td>Dyed other woven fabrics of artificial filaments</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540833 000</td>
<td>Other woven fabrics of yarns of different colours of artificial filaments</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>540834 000</td>
<td>Printed other woven fabrics of artificial filaments</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>55</td>
<td>Man-made staple fibres</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>56</td>
<td>Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>57</td>
<td>Carpets and other textile floor coverings</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>58</td>
<td>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>5801</td>
<td>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5802</td>
<td>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5803</td>
<td>Gauze, other than narrow fabrics of heading No. 58.06.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5804 10</td>
<td>Tulles and other net fabrics</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5804 21</td>
<td>Mechanically made lace of man-made fibres</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5804 29</td>
<td>Mechanically made lace of other textile materials</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5804 30 000</td>
<td>Hand made lace</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5805 00 000</td>
<td>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch) whether or not made up</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5806 10 000</td>
<td>Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5806 20 000</td>
<td>Other woven fabrics, containing by weight 5% or more of</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Value</td>
<td>Value</td>
</tr>
<tr>
<td>----------</td>
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<td>-------</td>
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</tr>
<tr>
<td>5806 31 000</td>
<td>Other woven fabrics of cotton</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5806 32</td>
<td>Other woven fabrics of man-made fibres</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5806 39 000</td>
<td>Other woven fabrics of other textile materials</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5806 40 000</td>
<td>Fabrics consisting of warp without weft assembled by means of an adhesive (boldcuts)</td>
<td>0</td>
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</tr>
<tr>
<td>5807 10</td>
<td>Woven labels, badges and similar articles of textile materials in the piece, in strips or cut to shape or size, not embroidered</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5807 90</td>
<td>Other labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered</td>
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<td>0</td>
</tr>
<tr>
<td>5808 10 000</td>
<td>Braids in the piece</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5808 90 000</td>
<td>Other braids in the piece</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5809 00 000</td>
<td>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5606, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5810 10</td>
<td>Embroidery without visible ground</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5810 91</td>
<td>Other embroidery of cotton</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5810 92</td>
<td>Other embroidery of man-made fibres</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5810 99</td>
<td>Other embroidery of other textile materials</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5811 00 000</td>
<td>Quilted textile products in the piece composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 5810</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>59</td>
<td>Impregnated, coated, covered laminated textile fabrics; textile articles of a kind suitable for industrial use</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5904</td>
<td>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</td>
<td>10</td>
<td>0</td>
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<tr>
<td>60</td>
<td>Knitted or crocheted fabrics</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>61</td>
<td>Articles of apparel and clothing accessories, knitted or crocheted</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>62</td>
<td>Articles of apparel and clothing accessories, not knitted or crocheted</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>63</td>
<td>Other made-up textile articles; sets; worn clothing and worn textile articles; rags</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>64</td>
<td>Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>6406</td>
<td>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65</td>
<td>Headgear and parts thereof</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>66</td>
<td>Umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding crops, and parts thereof</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>10</td>
<td>0</td>
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<tr>
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</tr>
<tr>
<td>67</td>
<td>Prepared feather and down and articles made of feathers or of down; artificial flowers; articles of human hair</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>68</td>
<td>Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>6812</td>
<td>Fibre received after processing asbestos used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6813</td>
<td>Brake armour on the base of asbestos and other ore substances, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6813</td>
<td>Other mobile substances received after processing asbestos, on the base of asbestos and other ore substances, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69</td>
<td>Ceramic products</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>70</td>
<td>Glass and glassware</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>7004</td>
<td>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>7005</td>
<td>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>7009</td>
<td>Glass mirrors, whether or not framed, including rear-view mirrors.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>7010</td>
<td>Glassware, up to 2.5 litres and more nominal volume for drinks and beverages of coloured or plain glass</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>7013</td>
<td>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>7016</td>
<td>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar purposes.</td>
<td>10</td>
<td>0</td>
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<tr>
<td>7018</td>
<td>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>71</td>
<td>Natural or cultured pearls, precious or semiprecious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewelry; coins.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7101</td>
<td>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Tariff Rate</td>
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<td>------------------------------------------------------------------------------</td>
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<tr>
<td>7113</td>
<td>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</td>
<td>10 0</td>
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</tr>
<tr>
<td>7114</td>
<td>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>7115</td>
<td>Other articles of precious metal or of metal clad with precious metal.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>7117</td>
<td>Imitation jewellery.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>7118</td>
<td>Coin.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>72</td>
<td>Iron and steel</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>73</td>
<td>Articles of iron or steel</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>7323</td>
<td>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>74</td>
<td>Copper and articles thereof</td>
<td>0 0</td>
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</tr>
<tr>
<td>75</td>
<td>Nickel and articles thereof</td>
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<td></td>
</tr>
<tr>
<td>76</td>
<td>Aluminium and articles thereof</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>7615</td>
<td>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>7615 11 000</td>
<td>Table, kitchen or other household articles and parts thereof, of aluminium; gloves and the like, of aluminium</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>7615 19</td>
<td>Cooking and kitchen articles or other items for household needs and parts thereof, of aluminium</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>7615 20 000</td>
<td>Sanitary ware and parts thereof</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>7616</td>
<td>Other articles of aluminium.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>7616 10 000</td>
<td>Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>7616 91 000</td>
<td>Aluminum fabric, bars, nets and fences</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>7616 99</td>
<td>Other aluminium products</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>78</td>
<td>Lead and articles thereof</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>79</td>
<td>Zinc and articles thereof</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>80</td>
<td>Tin and articles thereof</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>81</td>
<td>Other base metals; cerments; articles thereof</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>82</td>
<td>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</td>
<td>10(0) 0</td>
<td></td>
</tr>
<tr>
<td>8215</td>
<td>Spoons, forks, ladles, skimmers, cake-servers, fish knives, butter-knives, sugar tongs and similar kitchen or tableware.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>83</td>
<td>Miscellaneous articles of base metal</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>8303</td>
<td>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.</td>
<td>10 0</td>
<td></td>
</tr>
<tr>
<td>84</td>
<td>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</td>
<td>0 0</td>
<td></td>
</tr>
<tr>
<td>8415</td>
<td>Air conditioning machines, comprising a motor-driven</td>
<td>10 0</td>
<td></td>
</tr>
</tbody>
</table>
fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.

<table>
<thead>
<tr>
<th>HTS Code</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit</th>
</tr>
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<tbody>
<tr>
<td>8415 81 100</td>
<td>Freezing device supplied with a &quot;cold-hot&quot; exchange regime used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8415 82 100</td>
<td>Other freezing device used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8415 83 100</td>
<td>Other devices without freezing mechanisms used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8415 90 100</td>
<td>Parts for air-conditioning devices, listed in points 8415 81, 8415 82, or 8415 83, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8418</td>
<td>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>8418 10 100</td>
<td>Joint refrigerator and freezer, with separate doors, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8418 30 100</td>
<td>&quot;Wire&quot; type freezers, not exceeding 800 liter capacity, used for civil aviation</td>
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<td>0</td>
</tr>
<tr>
<td>8418 40 100</td>
<td>Vertical freezers, not exceeding 900 liter capacity, used for civil aviation</td>
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<td>0</td>
</tr>
<tr>
<td>8418 61 100</td>
<td>Other refrigerating and freezing devices, compressor type thermal pumps with condensers, used as heat transmitter for civil aviation</td>
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<td>0</td>
</tr>
<tr>
<td>8418 69 100</td>
<td>Other refrigerating and freezing devices, compressor type thermal pumps, used for civil aviation</td>
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<td>0</td>
</tr>
<tr>
<td>8450 11</td>
<td>Fully-automatic machines</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>8450 12</td>
<td>Other machines, with built-in centrifugal drier</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>8450 19</td>
<td>Other</td>
<td>10</td>
<td>0</td>
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<tr>
<td>8472 10</td>
<td>Duplicating machines</td>
<td>10</td>
<td>0</td>
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<tr>
<td>85</td>
<td>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>8501</td>
<td>Electric motors and generators (excluding generating sets).</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8502</td>
<td>Electric generating sets and rotary converters.</td>
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<td>0</td>
</tr>
<tr>
<td>8503</td>
<td>Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.</td>
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<tr>
<td>8504</td>
<td>Electrical transformers, static converters (for example, rectifiers) and inductors.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8505</td>
<td>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic li</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8507 10 100</td>
<td>Lead electrical accumulators used for civil aviation combined engines</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8507 20 100</td>
<td>Other lead electrical accumulators used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8507 30 100</td>
<td>Cadmium-nickel electrical accumulators used for civil</td>
<td>0</td>
<td>0</td>
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</table>

51
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit</th>
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<tbody>
<tr>
<td>8507 40 100</td>
<td>Long nickel electrical accumulators used for civil aviation</td>
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<tr>
<td>8507 80 100</td>
<td>Other electrical accumulators used for civil aviation</td>
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<tr>
<td>8507 90 100</td>
<td>Parts for electrical accumulators used for civil aviation</td>
<td>0</td>
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<tr>
<td>8508</td>
<td>Electro-mechanical tools for working in the hand, with self-contained electric motor.</td>
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<tr>
<td>8511</td>
<td>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8515</td>
<td>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus</td>
<td>0</td>
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</tr>
<tr>
<td>8516 21</td>
<td>Storage heating radiators</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8516 29</td>
<td>Other</td>
<td>0</td>
<td></td>
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<tr>
<td>8516 80 100</td>
<td>Electrical heating opposition, consisting of simple isolated carcass and electrical switch combined in a module, used in anti-freezing system of civil aviation</td>
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<tr>
<td>8517 11 000</td>
<td>Cordless phones for phone line systems</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8517 19 100</td>
<td>Videophones</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8517 19 900</td>
<td>Other telephones</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8517 21 000</td>
<td>Fax machines</td>
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<td></td>
</tr>
<tr>
<td>8517 22 000</td>
<td>Teleprinters</td>
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<tr>
<td>8517 50 100</td>
<td>Apparatus for carrier-current line systems</td>
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</tr>
<tr>
<td>8517 50 900</td>
<td>Apparatus for digital line systems</td>
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<tr>
<td>8517 80 100</td>
<td>Home intercoms</td>
<td>0</td>
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</tr>
<tr>
<td>8517 80 900</td>
<td>Other apparatus for telephonic or telegraphic line systems</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8517 90 110</td>
<td>Electric modules for apparatus of No. 8517 50 100</td>
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<tr>
<td>8517 90 190</td>
<td>Other parts for apparatus of No. 8517 50 100</td>
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<tr>
<td>8517 90 820</td>
<td>Electric modules for other apparatus</td>
<td>0</td>
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<td>8517 90 880</td>
<td>Other parts of other apparatus</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8518 10 100</td>
<td>Microphone and its stand, used for civil aviation</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8518 10 200</td>
<td>Microphones having a frequency in the interval from 300 Hz to 3.4 KHz, 10 mm diameter and height of less than 3 mm, used in telecommunication</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8518 21 100</td>
<td>Standalone loud-speakers combined in single blocks, used for civil aviation</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8518 22 100</td>
<td>Set of loud-speakers combined in single blocks, used for civil aviation</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8518 29 100</td>
<td>Other loud-speakers, used for civil aviation</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8518 29 200</td>
<td>Loudspeakers of 300 Hz to 3.4 KHz frequency, with diameter less than 50 mm, used in telecommunications</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>8518 30 100</td>
<td>Main telephone system, headphones, including hybrid telephones, used for civil aviation</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>HS Code</td>
<td>Description</td>
<td>Quantity</td>
<td>Value</td>
</tr>
<tr>
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<tr>
<td>8518 30 200</td>
<td>Headsets and phone-headsets, whether or not mounted with the microphone, and accessories, consisting of microphones, and one or two loudspeakers, for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8518 40 100</td>
<td>Sound frequency amplifier, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8518 50 100</td>
<td>Sound amplifier electrical appliances, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8520 20 000</td>
<td>Answering machines</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8520 90 100</td>
<td>Modules and nodes consisting of two or more interconnected parts or articles for devices under No. 852090, for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8521 10 100</td>
<td>Appliance for video recording and replay, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8522 90 100</td>
<td>Blocks and groups comprising two or more pieces connected or comparative parts, for appliances listed in point 8520 90, used for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8522 90 510</td>
<td>Electronic modules for answering machines</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8523 11 000</td>
<td>Magnetic unrecorded tapes of a width not exceeding 4 mm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8523 12 000</td>
<td>Magnetic unrecorded tapes of a width between 4-6.5 mm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8523 13 000</td>
<td>Magnetic unrecorded tapes of a width more than 6.5 mm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8523 20</td>
<td>Magnetic unrecorded discs</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8523 90 000</td>
<td>Other prepared unrecorded media</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8524 31 000</td>
<td>Discs for laser systems for reproduction of phenomena other than voice and picture</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8524 40</td>
<td>Magnetic tapes for reproduction of phenomena other than voice and picture</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8524 91 000</td>
<td>Other prepared media for reproduction of phenomena other than voice and picture</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8525 10</td>
<td>Transmission apparatus</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8525 20 100</td>
<td>Transmission appliances, telegraph and telephone radio appliances containing receiving devices</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8525 30</td>
<td>Television cameras</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8525 40</td>
<td>Television cameras for screen to screen production and recording, other digital cameras</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8526</td>
<td>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8527 90 100</td>
<td>Receivers of radiotelephone and radiotelefax type of communication for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8528 12 900</td>
<td>Electronic modules for building into calculating apparatus</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8528 13 000</td>
<td>Black and white or other monochrome television receivers</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8528 30 050</td>
<td>Flat display projectors, capable to reproduce digital information received from calculating apparatus</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8529 10 100</td>
<td>Any kind of antennas and reflectors for antennas: parts that are used for its production: for civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8529 90 100</td>
<td>Blocks and sub blocks that consist of parts and details,</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------------------------------------------------------</td>
<td>----</td>
<td>----</td>
</tr>
<tr>
<td>8529 90 400</td>
<td>Parts for apparatus for No. 8525 10 500, 8525 20 910, 852520 990, 8529 40 110 and 8527 90 920</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8530</td>
<td>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8531</td>
<td>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8532</td>
<td>Electrical capacitors, fixed, variable or adjustable (preset).</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8533</td>
<td>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8534</td>
<td>Printed circuits.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8535</td>
<td>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8536</td>
<td>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8537</td>
<td>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, an.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8538</td>
<td>Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8539 10 100</td>
<td>Sealed beam lamp units used in civil aircraft</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8541</td>
<td>Diodes, transistors and similar semiconductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diode; mounted piezo-electric crystals</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8542</td>
<td>Electronic integrated circuits and microassemblies</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8543 11 000</td>
<td>Ion inoculating stations for doping of semiconductor materials</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8543 81 000</td>
<td>Cartons and labels with special remarks, the operation if which is based on approach principal</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8543 89</td>
<td>Other electric devices or apparatus which have separate functions, not mentioned or included under other articles of this group</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8543 90 100</td>
<td>Modules and nodes, consisted of interconnected two or more parts or articles, for use in airplane meters civil</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Chapter</td>
<td>Description</td>
<td>Quantity</td>
<td>Value</td>
</tr>
<tr>
<td>---------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------</td>
<td>-------</td>
</tr>
<tr>
<td>8543</td>
<td>Electronic modules for installation into calculating apparatus</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8543</td>
<td>Parts for devices of articles listed under No. 8543 11 000, 8543 30 200, 8543 89 650 or 8543 89 730</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8544</td>
<td>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8545</td>
<td>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8546</td>
<td>Electrical insulators of any material.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8547</td>
<td>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8548</td>
<td>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>86</td>
<td>Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87</td>
<td>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8701</td>
<td>Tractors (other than tractors of heading No. 87.09).</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8702</td>
<td>Motor vehicles for the transport of ten or more persons, including the driver.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8703</td>
<td>Electric vehicles (trolley-buses)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8704</td>
<td>Motor vehicles for the transport of goods.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8705</td>
<td>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8709</td>
<td>Other parts and accessories of motor transportation means of No. 87018705</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8710</td>
<td>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the fire</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8710</td>
<td>Tanks and other armoured fighting vehicles, motorised,</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>HS Code</td>
<td>Description</td>
<td>Quantity</td>
<td>Unit</td>
</tr>
<tr>
<td>---------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>------</td>
</tr>
<tr>
<td>8713</td>
<td>Invalid carriages, whether or not motorised or otherwise mechanically propelled.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8714</td>
<td>Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88</td>
<td>Aircraft, spacecraft, and parts thereof</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89</td>
<td>Ships, boats and floating structures</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>90</td>
<td>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9006</td>
<td>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>9006 10 100</td>
<td>Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>9006 99 100</td>
<td>Other parts and accessories for photographic cameras, photographic flashlight apparatus and flashbulbs</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9009</td>
<td>Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>91</td>
<td>Clocks and watches and parts thereof</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>9104 00 100</td>
<td>Watches for the civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9108-9112, 9114</td>
<td>Parts of watches</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>92</td>
<td>Musical instruments; parts and accessories of such articles</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>93</td>
<td>Military weapons and ammunition</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>94</td>
<td>Furniture; bedding, mattresses. Mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>9401 10 100</td>
<td>Bench furniture without leather cover for the civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9402</td>
<td>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating mo</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9403 20 100</td>
<td>Other metallic furniture for the civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9403 70 100</td>
<td>Chandeliers and other illuminating equipment, made of non-precious metals or plastic, for the civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9405 10 100</td>
<td>Signs and identical production, made of non-precious metals or plastic, for the civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9405 99 100</td>
<td>Plastic components for the illuminators in groups 940510 and 940560, for the civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9405 99 100</td>
<td>Components made of non-precious metals for illuminators in groups 940510 and 940560, for the civil aviation</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
2. In case the tariff rate of customs duty established for goods falling under the subgroup specified in paragraph 1 of the present Article is other than the one stipulated for a group of goods within which the given subgroup is falling, the tariff rate of customs duty established for the given subgroup shall be applied, irrespective of the tariff rate established for the said group of goods.

3. In order to implement Customs affairs, "The list of foreign economic activity goods" shall be used for classification of goods transported through the RA Customs border.

**Article 103. Calculation and Payment of Customs Duties**

1. Customs Authorities shall implement calculation of customs duties according to the current rate of the day of submitting declaration.

2. Payment of Customs duties shall be implemented according to procedure established by the Government of the Republic of Armenia within 10 days period from the day of transportation of goods through the Customs border of the Republic of Armenia.

3. Payment of customs duties shall be made with the official currency (dram) of the Republic of Armenia

**Article 104. Waiver of the Customs Duties**

1. The following shall be exempt from customs duties:
   a. Goods released under the customs regime of transit shipment.
   b. Goods released under the customs regime of temporary import for the first year of import except for the cases established by the Government of the Republic of Armenia.
c. Goods released under the customs regime of temporary export for the first year of export except for the cases established by the Government of the Republic of Armenia.
d. Goods released under the customs regime of temporary import for reprocessing.
e. Goods released under the customs regime of temporary export for reprocessing.
f. Goods released under the customs regime of import into the customs warehouse.
g. Goods released under the customs regime of import into unbonded customs warehouse.
h. Goods released under the customs regimes of re-import and re-export, except for the cases stipulated by the present Code.
i. Goods released under the customs regime of destruction.
j. Goods released under the customs regime of import into duty free shop.
k. Means of transportation used for regular intergovernmental carriage of freight, luggage and passengers, as well as the tools, fuel, food that may be necessary in transit, at stopovers, or to fix the malfunctions of said means of transportation.
l. Currency, foreign currency and securities.
m. Goods that enter the Customs territory of the Republic of Armenia within the framework of programs of humanitarian assistance or charity. In the event of absence of direct reference in the legislation (including the international agreements of the Republic of Armenia) to the nature of a program, the latter shall be classified as pertaining to humanitarian assistance, charity and technical (other) nature by the Authorised Body of the Government of the Republic of Armenia co-ordinating humanitarian assistance.
n. Goods included in the list established by the Government of the Republic of Armenia, which are meant to complement the capital funds of trade organisations. In case of alienating the privilege after 3 years of taking advantage of the latter, the amount of the customs duty, including calculated amount of the penalty accrued for the delay in payment, shall be subject to collection pursuant to the procedure stipulated in the present Code and other legal acts.
o. Goods released under customs regime “import into free trade zone”.

2. Importation within the framework of exhibitions, international fairs or similar measures of sample quantities of goods defined by the RA Government shall be exempt from customs payments excluding customs fees.

**Article 105. Other Privileges of Goods Transported through the Customs border of the Republic of Armenia by Natural Persons**

1. Without any customs duties natural persons may transport through the Customs border of the Republic of Armenia as accompanying cargo goods not exceeding the equivalent of 300 US$ in their total value and 50 kilograms in their total weight.
2. Without any customs duties natural persons may transport through the Customs border of the Republic of Armenia goods not exceeding the equivalent of 100 US$ in their total value and 20 kilograms in their total weight transported by international transportation following to the regulations defined by the RA Government.
3. Within the limits stipulated in subparagraph 1 and 2 of the present Article the Government of the Republic of Armenia shall establish the in kind quantity for separate kind of goods.
4. Within the meaning of the present Code the term "accompanying cargo" means the luggage crossing the Customs border of the Republic of Armenia at the same time with a natural person, or being delayed for reasons beyond the natural person's control, lost or sent to other place by mistake at the time of crossing the Customs border of the Republic of Armenia.

5. Natural persons may transport duty free effects they wear or have in their luggage through the Customs border of the Republic of Armenia. These shall be deemed to constitute goods that:
   (a) do not have manufacturer's packaging, labeling and are placed in the luggage;
   (b) are worn by the natural person at the time of transportation, with the exception of the types of goods referred to in subparagraph 2 of the present Article.

6. Natural persons arriving in the Republic of Armenia for permanent residence may import duty free property for their personal use.

7. Natural persons of the Republic of Armenia may take across the Customs border of the Republic of Armenia duty free their inherited property, upon presenting to the Customs Authorities the relevant documents.

8. One and the same natural person may take advantage of the privilege stipulated in subparagraph 1 and 2 of the present Article not more than once within 180 days besides the bordering markets created on the basis of RA Government decisions in which case one and the same natural person may take advantage of the privilege stipulated in subparagraph 1 of the present Article not more than once within a month.

Article 106. Other privileges of customs duties

The law may define other privileges of customs duties.

Article 107. Import of goods by Armenian and Foreign persons

1. Armenian and foreign physical persons importing goods obviously in commercial amounts under “imported for free circulation” and “re-import” regimes shall be obliged to:
   a. for foreign persons - present the supply contract signed with the RA person to Customs Bodies;
   b. be registered as a person realising entrepreneurial activity in the RA by order defined in legislation.

2. The Customs Authorities shall prohibit the import of the goods if the requirements defined in 1st paragraph of this Article are not met.

3. The RA government shall define the in kind number and size of apparent commercial quantities of goods.

Article 108. Levy and Return of Customs Duties, the Responsibility for Non-Payment
1. The extra amount of customs duties levied pursuant to the procedure stipulated by the present Code shall be credited (transferred) by the Customs Authorities towards other liabilities due to the Customs Authorities or shall be returned no later than within 30 days following the receipt of an application.

2. The application for transfer or return of extra amount of customs duties can be submitted within 2 years after the payment.

3. The Customs Authorities shall levy the amount of customs duties not paid by the owner of the goods within a period of two-year following the emergence of the liability to pay.

4. In the event of late payments of the customs duties exceeding the stipulated periods a penalty shall be levied from the payer in the amount of 0.2 percent of the overdue payment of the customs duties for every day of the delay.

CHAPTER 18.

CUSTOMS USER FEES

Article 109. The "Customs user fees"

1. Customs user fees are compulsory payments to be paid to the State budget in accordance with the amount and procedure established by the present Code that is used for promotion of customs affairs and increasing the level of material and household security and social protection of customs officials.

2. The RA ministry of state revenue shall present accounts about the disposal of user fees amounts in the previous year to the RA government within the first 3-month period of each year.

Article 110. Rates of Customs User Fees

1. 3,500 drams shall be paid as customs user fees for carrying out customs formalities (except cargo processing) related to goods and other articles as well as to remittance of currency and foreign currency transferred by banks, through the customs border of the Republic of Armenia.

2. The amount of customs user fees paid for inspection and recording of goods (except goods transported by pipelines and electricity transmission) shall be as follows:
   a. 1,000 drams for carrying out customs control of each cargo less than 1 ton of weight;
   b. 300 drams for each additional (or less) ton for cargo over 1 ton of weight.

3. User 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. When customs formalities, or some parts of these formalities related to goods are carried out elsewhere than in places determined by the Customs Authorities, for each corresponding action customs user fees shall be equal to two fold of determined amount.

5. 1,000 drams shall be levied for each document (form) provided by the Customs Bodies. The RA Ministry of State Revenue shall establish the list of documents mentioned above.

6. For carrying out Customs accompanying on the territory of the Republic of Armenia, the amount of customs user fees shall be equal to 10,000 drams for each 100 km. Customs accompanying by transit shipment shall be compulsory except the cases stipulated in the present Code and in case it is impossible to implement the means of the customs security, and in all other cases it is left up to the carrier and shall be carried out on the basis of written request presented by the latter.

7. For providing Customs warehousing by the Customs Authorities, the amount of customs user 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

8. For the purposes of Customs inspection of means of transportation, the amount of customs user fees is:
   a. 2,000 drams for a car with not more than 10 seats;
   b. 5,000 drams for all other means of transportation.

**Article 111. Privileges in payment of Customs user fees:**

The following goods are exempt from Customs user fees:

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

b. accompanying goods transported by physical persons across the Customs border of Republic of Armenia that are subject to Customs duty privileges defined by the Article # 105 of the present Code.

c. cultural values exported under the "Temporarily export" regime with notification of intended import in accordance with the procedure established by the legislation in force;

d. means of transportation carrying out regular international conveyances in the process of transportation.

**Article 112. Indexation of Customs User Fees Amount**
From February 2000, for every 12 – month period the absolute rate (in Drams) of Customs user fees stipulated in Article 110 of the present Code shall be increased and decreased by the whole number in percentage of the reported change of average value of Dram during the previous year defined by the RA Central Bank.

**Article 113. Collection and Return of Customs User Fees, Responsibility for Non-Payment**

1. Based on the request of the payer the customs user fees paid in excess of the amount that is calculated pursuant to the procedure stipulated by the present Code and other legal acts, shall be credited by the Customs Authorities towards other liabilities due to the Customs Authorities or shall be returned no later than within 30 days following the receipt of an application by the payer seeking such return.

2. The application seeking the return or credit towards other liabilities of customs user fees collected in excess, shall be accepted within one year following the receipt thereof.

3. The amount of customs user fee not paid or not fully paid by the persons transporting goods shall be collected by the Customs Authorities within a period of one year following the emergence of the liability to pay.

4. According to the present Code, the payment of customs user fees shall be charged within a three-day period after relevant services have been provided.

5. Customs user fees shall be paid in the official currency of the Republic of Armenia.

6. Should the payer fail to comply with the payment deadline, a penalty is charged for each day of delay in the amount of 0.2% of unpaid customs user fees.

**SECTION 6. CUSTOMS FORMALITIES**

**CHAPTER 19. GENERAL PROVISIONS**

**Article 114. Fulfilment of Customs Formalities**

Customs formalities shall be fulfilled in accordance with the procedure established by the present Code and other legal acts of the Republic of Armenia.

**Article 115. Place and Time for Fulfilment of Customs Formalities**
1. Customs formalities shall be fulfilled in the place assigned for this purpose, during the working hours of the Customs Authorities.

2. When requested by a concerned person, on his own account in the amount stipulated in the present Code, and with the consent of the Customs Authorities, customs formalities may be fulfilled in some other place and outside working hours.

**Article 116. Presence of the Authorised Person at the Customs Formalities**

Any person entitled to deal with goods and means of transportation in accordance with the legislature of the Republic of Armenia shall be present at customs formalities.
Article 117. The Language of Customs Formalities

Customs formalities including filling in of the document forms shall be fulfilled in Armenian or any other languagepreviewed by the Ministry of State Revenue and accepted in the international field.

Article 118. Participation of Other Government Bodies in Customs Formalities

Whenever specified by legislation, the customs formalities for goods and means of transportation transferred across the Customs border of the Republic of Armenia, may be concluded after veterinary, sanitary-hygienic and ecological control by other Government Bodies.

Article 119. Utilization and Possession of Goods and Means of Transportation Where Customs Formalities Have Not Been Fulfilled

Goods and means of transportation in the process of fulfilling customs formalities may not be utilized or possessed, unless stipulated by the provisions of the present Code and other legal acts.

Article 120. Simplified Procedures for Customs Formalities

Simplified procedures for customs formalities may be applied to certain goods, whenever imported across the Customs borders of the Republic of Armenia, or exported out of the Customs borders of the Republic of Armenia, as established by the Government of the Republic of Armenia or as envisaged by international agreements.

Article 121. Measures Required for Fulfillment of Customs Formalities

1. Whenever required by the Customs Authorities of the Republic of Armenia, the person transporting goods across the Customs borders of the Republic of Armenia, or the person directly involved in transportation, the founder of the Customs warehouse or other persons with appropriate authorizations with respect to transportation of goods and means of transportation, across the Customs borders of the Republic of Armenia, should carry out the transportation, weighing, or other activities concerning measurement of the amount of the goods, loading, unloading, recovery of packaging damages, opening of packages, packaging and repackaging, opening of similar Customs warehousing facilities, or facilities within Customs control, whenever goods and means of transportation may be found.

2. Before the completion of customs formalities, activities specified in paragraph 1 of the present Article may be carried out only by permission of the Customs Authorities.
Article 122. Sampling of Goods or their Specimen for Customs Formalities

1. The Customs Authorities have a right to take samples or specimens of goods for customs formalities, as well as to carry out investigations.

2. With the permission from the Customs Authorities samples or specimens of goods taken from the goods in Customs safekeeping, can also be taken by persons authorised to deal with goods or other Government Authorities carrying out appropriate control.

3. Samples or specimens of goods shall be taken in minimum sufficient quantities for investigation.

4. Whenever samples or specimens of goods are taken, a legal statement shall be drawn up, in accordance with the procedure established by the Ministry of State Revenue.

5. Persons or their representatives authorised to deal with goods in accordance with the legislature in force of the Republic of Armenia are allowed to be present during the process of taking samples and specimens. Officials of the Customs Authorities shall be present at the process of taking samples and specimens by other State Authorities or persons authorized to deal with goods.

6. The State Authorised Body or a person, entitled to deal with goods, in accordance with legislation in force of the Republic of Armenia, shall cover all expenses arising from taking samples and specimens.

7. Whenever the authorized persons dealing with goods in accordance with legislature of the Republic of Armenia do not show up for 10 consecutive days after the goods have been presented, the Customs Authorities may take samples or specimens in the absence of authorized persons. In this case two persons shall be involved in the process of sample/specimen taking.

8. Persons or their representatives authorized to deal with goods in accordance with legislature in force of the Republic of Armenia have a right to know the outcome of the investigation. Other State Authorised Bodies of the Republic of Armenia shall inform the Customs Authorities about the results of the investigations they carry out.

9. The Customs Authorities of the Republic of Armenia shall not cover the expenses, incurred by the citizen, when presenting samples or specimens.

10. The person authorized to deal with goods in accordance with legislature in force of the Republic of Armenia shall not incur any expenses with respect to the investigation process, unless it was undertaken on his own account.

11. The Ministry of State Revenues of the Republic of Armenia shall specify the procedure for sample or specimen taking.
CHAPTER 20.
RESPONSIBLE STORAGE OF GOODS AND TRANSPORTATION MEANS BY CUSTOMS BODIES

Article 123. Responsible Storage
In cases stipulated under the provisions of the present Code goods and means of transportation shall remain under the responsible control of the Customs Authorities.

Article 124. Place for Responsible Storage
The responsible storage of goods and means of transportation shall be made in customs warehouses established by the Customs Authorities.

Article 125. Relevant Documentation Required for Preserving Goods and Means of Transportation in Warehouses for Responsible Storage
With the view to keep the goods and means of transportation in warehouses for responsible storage the Customs Authorities shall only require those documents that allow to characterise the mentioned goods and means of transportation.

Article 126. Time Limits for Responsible Storage
1. Goods and means of transportation may be under responsible storage till the fee for responsible storage defined by law equals the Customs value of goods.
2. The time limit mentioned in paragraph 1 of the present Article may confine with the view of production and expiration date of the goods and specificity of keeping thereof.

Article 127. Actions Applied to Goods in Warehouses for Responsible Storage
Goods in warehouses for responsible storage may be:

a. Examined or accounted by the Customs Authorities or, with the consent of the latter, by the State Authorised Bodies and persons authorised to deal with the goods and means of transportation in question;
b. Taken samples or specimens with the permission of the Customs Authorities of the Republic of Armenia;
c. Subject to certain operations by persons authorised to deal with the goods and means of transportation required for storage of goods, including recovery of damaged packaging.
CHAPTER 21.
DECLARATION

Article 128. Declaration of Goods and Means of Transportation

1. The goods and means of transportation shall be declared at the regional customs houses or customs points of the Republic of Armenia in compliance with the procedure established by the RA Ministry of State Revenue, except for cases stipulated by law if:
   a. the referred goods and means of transportation are carried across the Customs border of the Republic of Armenia;
   b. with respect to which the customs regime has been changed.

2. The declaration shall be effected in forms specified by the RA Ministry of State Revenue; the latter shall be delivered in writing or by word of mouth, producing concise information about goods and means of transportation, the purpose of their being transported, as well as other information required for the customs control and customs formalities.

3. Goods independent on their amount and nature may be declared partially within the time limits defined by the present Code as well as under different Customs regimes if otherwise not defined by other legal acts.

Article 129. Place of Declaration

1. Goods and means of transportation shall be declared at those Customs Authorities where the customs formalities are exercised.

2. Unloaded means of transportation or means of transportation only for passengers carriage shall be declared at the Customs Authorities when crossing the customs border, except for air means of transportation to be declared at the place of destination (airports).

Article 130. Time Limits for Producing Customs Declaration

1. The customs declaration of goods and transportation means shall be submitted to Customs bodies before Customs control tools are applied to these goods and transportation means and before they are released:
   a. within 10 days after importation upon an import of goods and transportation means
   b. within 10 days before exportation upon an export of goods and transportation means.

2. Declarations for unloaded and passenger transportation means shall be submitted:
   a. within (three) 3 hours after importation upon an import of transportation means into the RA.
   b. within (three) 3 hours before exportation upon an export of transportation means from the RA.
3. Physical persons crossing the RA Customs border present Customs declaration for accompanied luggage upon the accompanied luggage is presented to the Customs bodies' control, before the Customs control tools are applied to the presented luggage.

Article 131. Declarant

1. The declarant may be a person transporting goods and means of transportation or a person authorized by him.

2. The declarant shall only be a person of the Republic of Armenia, except for the cases when natural persons transport goods across the customs border of the Republic of Armenia.

3. The declarant shall incur liability for authenticity of the information declared.

4. In case the person transporting goods across the customs border of the Republic of Armenia is mentally ill or suffers from other serious disease, or if he is under sixteen, the declaration shall be effected by a lawful representative of the latter incurring liability defined by the present Code for the declarant, including liability for authenticity of the information declared.

Article 132. Rights and Liabilities of Declarant

1. Before the customs declaration the declarant shall have the right to carry out examination and take measurements of goods and means of transportation under customs control, take samples or specimens of goods by consent of the Customs Authorities, provided that they shall be included in the declaration.

2. In case of declaration of goods and means of transportation the declarant shall:
   a. Declare goods and means of transportation in accordance with the procedure established by the present Code;
   b. At the request of the Customs Authorities present the goods and means of transportation to be declared;
   c. Provide the Customs Authorities with all relevant information and documents required for customs purposes.

Article 133. Documents and Information to be Provided for the Customs Affairs

1. All documents and information required for the implementation of customs affairs shall be presented to the Customs Authorities at the time of declaration.

2. The Customs Authorities shall be entitled to request information only subject to declaration and documents related to the specific case of transportation of goods that allow correction of the information.
3. Besides the information and documents mentioned in the paragraph 2 of the present article, Customs bodies have the right to demand other information and documents in cases defined by the present Code and other legal acts.

Article 134. Acceptance of the Customs Declaration

1. The Customs Authority shall accept the presented customs declaration.

2. Before accepting the customs declaration the customs official shall:
   a. Verify the right implementation of the procedure established for filling in the customs declaration form;
   b. Warn the declarant about the liability for producing false information;
   c. Verify authenticity of the information declared by an oral questioning;
   d. Ask the declarant to change his declaration making relevant alterations and amendments in case of detection of discrepancies in it according to the procedure stipulated in subparagraphs (a) and (c) of the present point.

3. The customs declaration shall be considered a document of legal nature following the date of fulfilling the formalities for its acceptance.

Article 135. Alterations, Amendments and Renunciation of the Customs Declaration

1. Alterations and amendments shall be implemented in the declaration before acceptance of the latter by the customs official.

2. Officers of the Customs Authority shall not be entitled, on their own initiative, by order or request of any person, to complete in writing the customs declaration, alter or amend the data contained in the given declaration, except for the amendments to be introduced by an officer of the Customs Authority.

3. The declarant shall apply to the Customs Authorities for renunciation of the customs declaration after fulfilling the customs formalities in accordance with the procedure established by the Ministry of State Revenue of the Republic of Armenia.

Article 136. Simplified Procedure for Declaring Goods and Means of Transportation

The Ministry of State Revenue of the Republic of Armenia shall establish a simplified procedure for declaring goods and means of transportation with a view to improving the fulfilment of the customs formalities.
Article 137. Preliminary Declaration

1. Before transporting goods and means of transportation across the customs border of the Republic of Armenia, the declarant shall have the right for preliminary declaration of the goods and means of transportation; the preliminary declaration of goods shall be subject to revision after transportation of goods and means of transportation across the customs border of the Republic of Armenia.

2. The Ministry of State Revenues shall establish the cases and procedure for preliminary declaration of goods.

SECTION 7.
CUSTOMS CONTROL

CHAPTER 22.
GENERAL PROVISIONS

Article 138. Implementation and Types of Customs Control

1. Persons implement customs control in order to maintain regulations for transportation of goods and transportation means. All goods and transportation means that are transported through the RA Customs border are subject to the Customs control if not otherwise defined by this code.

2. Officials of the Customs Authorities shall perform customs control. It implies the following:
   a) Verification of information and documents required for customs affairs;
   b) Customs examination (examination of goods and means of transportation; examination of a person as a particular type of customs control);
   c) Accounting for goods and means of transportation;
   d) Oral questioning of physical persons;
   e) Auditing of accounting and reporting systems;
   f) Inspection of customs warehouses, free customs warehouses, free trade zones, duty-free shops, customs control zones and other construction sites and territories where the goods and means of transportation subject to customs control may be stored, or activities subject to customs control.
   g) Application of customs security tools
   h) Other types of control stipulated by the RA law and other legal acts of the Republic of Armenia;
   i) Post-import audit of goods and means of transportation.

3. The technical measures that do not endanger the protection of animals and plants, human life and health, or do not cause damage to goods, means of transportation and persons shall be implemented during the performance of customs control.

**Article 139. Time Limits for Goods and Means of Transportation under Customs Control by Customs Regimes**

Goods and means of transportation being transported through the RA customs border by customs regimes are under customs control:

a. Starting from the time of import up to the time of release in case of “Import for free circulation” and “Re-import” regimes.

b. Starting from the time of presentation of necessary documents for customs control up to the time of export from the RA customs territory in case of “Export for free circulation” and “Reexport” regimes.

c. Starting from the time of import up to the time of export from the RA customs territory in case of “Temporary import” and “Temporary import for processing” regimes.

d. Starting from the time of presentation of necessary documents for customs control up to the time of reimport into the RA customs territory in case of “Temporary export” and “temporary export for processing” regimes.

e. Starting from the time of import up to the time of export from the RA customs territory in case of “Transient transportation” regime.

f. Starting from the time of import up to the time of release under other regime in case of “Import into the customs warehouse”, “Import into free customs warehouse” *and* “Import into free trade zone” regimes.

g. Starting from the time of import up to the time of realization in case of “Import into duty free shop” regime.

h. Starting from the time of import up to the time of destruction in case of “Destruction” regime.

**Article 140. Customs Control Zones**

1. In order to perform customs control, customs control zones may upon suggestions of the RA Ministry of State revenues be created by the Government of the Republic of Armenia in territories adjacent to the RA customs border, at the place of fulfilment of the customs formalities, at the location of the Customs Authorities and other places.

2. The implementation of any trading activities, shift of goods, means of transportation as well as any activity /entry and exit included/ of persons including officials of other State Bodies within the territory of customs control zone within the limits of their authority shall take place only by permission and under the control of the Customs Authorities, except the cases stipulated by the Legislation in force.
Article 141. Documents and Information Required for Customs Control.

1. Any person transporting goods and means of transportation across the customs border of the Republic of Armenia, or implementing such kind of activities that are subject to the control of the Customs Authorities, shall provide the Customs Authorities with documents and information required for the implementation of the customs control, the list and procedure for presentation of documents and information shall be specified by the Government of the Republic of Armenia.

2. Law enforcement bodies, persons of the Republic of Armenia shall, on their own initiative or upon application of Customs Authorities, provide information required for the performance of customs control.

Article 142. Involvement of Specialists and Experts in the Implementation of Customs Control.

In order to implement customs control the Customs Authorities shall, in accordance with the legislation, be legally entitled to involve specialists and experts from other state law-enforcement and supervisory bodies.

Article 143. Access of Officials of the Customs Authorities to Buildings and Territories specified for implementation of Customs Control.

1. In order to perform the customs control, officials of the Customs Authorities shall upon the order of the head of Customs body have the right to enter the buildings and territories belonging to persons:
   a. Where the goods and means of transportation subject to such control may be located
   b. Where documents required for the performance of customs control may be available,
   c. Where any activity subject to the control of the Customs Authorities could be performed.

2. The regulations for officials of Customs Bodies to enter physical person's house shall be defined by law.

Article 144. Customs security tools and their application.

1. Customs security tools can be applied by Customs Authorities to the means of transportation, buildings and other places where the goods and means of transportation subject to customs control are/or may be located, the places where activities subject to the control of the Customs Authorities are performed as well as the goods and means of transportation subject to customs control.

2. Application of customs security tools shall be carried out through applying stamps, seals, numerical or alphabetical identification marks, or/and other type, through branding, taking test samples and specimens, description of the goods and means of transportation, through using designs, scale images, photos, illustrations, documents accompanying goods as well as any other ways of identification.
3. Customs security means may only be removed or modified by the Customs Authorities or upon their authorization, except in the cases of irretrievable loss of goods and means of transportation, real danger of substantial deterioration or destruction of them. The Customs Authorities shall be expeditiously notified of the removal, destruction or modification of identification means and shall be presented with evidences of the aforementioned dangers.

**Article 145. Inspection of goods and means of transportation**

1. The Customs Bodies shall be entitled to perform inspection of goods and means of transportation in order to verify the legality of transportation of goods and means of transportation across the customs border of the Republic of Armenia as well as accounting for collection of customs payments.

2. A representative of the person that handles transportation of goods and means of transportation across the customs border of the Republic of Armenia or provides space for their storage shall be present during the inspection.

3. The Customs officer shall check the validity of declared information upon the inspection of goods and transportation means.

**Article 146. Inspection of physical persons’ luggage**

1. Any official of regional customs house or customs point shall be entitled to perform inspection of personal luggage by opening it, if there are reasons to suppose that a citizen is transporting across the RA customs border articles subject to inspection or evaluation, or collection of customs duties by the other State authorities, as well as articles, transportation of which across the customs border of the Republic of Armenia is prohibited or restricted.

2. Customs Bodies shall be entitled to inspect personal effects of the physical person crossing transit zone in the territory of the Republic of Armenia if there are bases to assume that the person is transporting goods prohibited for transit shipment via the territory of the Republic of Armenia.

3. The inspection of personal effects of physical person shall be performed in the presence of the person or his authorized representative.

4. In the absence of physical person or his authorized representative the inspection of goods shall be performed in the following cases:
   a. If there are reasons to assume that the luggage contains articles that endanger or may endanger animals and plants, human life and health or inflict material damage to citizens;
   b. In the absence of the physical person or his authorized person within 30 days period from the date of receiving the luggage;
   c. In case of delivery of goods by international mail.
5. In the absence of the physical person or his authorized representative the inspection of goods shall be performed in the presence of representatives of the organization that performs transportation, delivery or storage of such goods.

Article 147. Inspection of Person

1. The inspection of person as an exclusive type of customs control shall be implemented upon a written statement of the Head or the Deputy Head of customs house or customs point, provided there are sufficient grounds to assume that the physical person crossing the customs border or customs control zone or transit zone of the international airport of the Republic of Armenia conceals articles of smuggling or such articles that constitute direct cases of violation of customs regulations or are prohibited for transit shipment via the territory of the Republic of Armenia.

2. Before the commencement of inspection an official of the customs house or customs point shall be liable to submit a written statement of the Head or the Deputy Head of customs house or customs point to the physical person, as well as to offer him to voluntarily surrender concealed goods.

3. The inspection of person shall be performed by an official of customs house or customs point being of the same sex as the person subject to inspection as well as in the presence of two assistants of the same sex in a separate room the conditions of which are in conformity with sanitary and hygienic regulations. Access to that room shall be denied to physical persons not participating in the inspection, the possibility of their presence at the inspection being excluded as well. Only a medical specialist shall perform the body examination of a person.

4. The inspection of physical persons with mental or other severe sicknesses or under 16 years old shall be performed in the presence of their legal representatives.

5. The Government of the Republic of Armenia shall define the regulations for the inspection of persons.

Article 148. Selective Customs Examination

Goods imported into and exported out of the territory of the Republic of Armenia may be released without examination by a customs house or customs point in accordance with procedures established by the Government of the Republic of Armenia.

Article 149. Exemption from Certain Types of Customs Control

1. In cases defined by this Code and other legal acts the customs house or customs point does not perform certain types of customs control.

2. Non-performance of customs control shall not remove the persons’ liability for compliance with the regulations for transportation of goods and means of transportation across the customs border of the Republic of Armenia.
3. Military Aircraft crossing the customs border of the Republic of Armenia shall not be subject to customs examination. The aircraft and carriers transporting military equipment that are performing military tasks by special order of the Ministry of Defence, as well as military equipment en route shall be exempted from examination when crossing the customs border of the Republic of Armenia. Foreign Military and military carrier Aircraft crossing the customs border of the Republic of Armenia shall not be subject to customs examination.

4. Personal effects of military servicemen crossing the customs border of the Republic of Armenia shall be subject to customs examination, unless otherwise stipulated by the legislation.

5. Commanders of those military units in structure of which the military equipment referred to in paragraph 3 of the present Article is being transported, shall be liable for observance of the provisions of RA laws and other legislative acts regulating such activities.

Article 150. Customs double (additional) control over goods and means of transportation

1. The double (additional) control of goods and means of transportation shall be performed before the end of the time period of goods and means of transportation being under customs control based on the decision of the head of Customs body.

2. The double (additional) control of goods and means of transportation shall be performed within 10 days after the period mentioned in the paragraph 1 of the present article based on the decision of the head or deputy head of Customs body.

Article 1501. Post-Import Audit of Goods and Means of Transportation

1. Irrespective of the term specified in Art. 139 of the Code and in order to verify the legality of transportation of goods and means of transportation through the RA Customs Border, for the purpose of registration of these goods and means of transportation and with the view to corroborate the accuracy of calculation and collection of customs payments, Customs may, on its own initiative, as well as on the request of the declarant or the transporter of goods, verify the information presented in the declaration within 3 years after the release of goods, as well as the accuracy and conformity of actions taken by the transporter of goods in relation to the transportation of goods and means of transportation through the RA Customs Border.

2. In order to verify the accuracy of information presented in the declaration and the conformity of actions, mentioned in Par. 1 of this Article, Customs Authorities may examine the documents that are sources of information on the transportation of the released goods and means of transportation through the Customs Border and on their further circulation.

3. Upon request of the Customs Authorities, the transporter of goods or the declarant shall present to the former the documents specified in Par. 2 of this Article, which shall be considered as documents required for Customs Control if such a request is made.
4. Post-import audit shall be carried out based on the Order of the Head of the Higher Customs Authority. The Order shall have the name of the Customs Office, the name of the transporter or the declarant, the position and the full name of the Customs officer (officers), the purpose, the questions, the dates and the terms of post-import audit. Two copies of the order shall be given to the transporter or the declarant. The latter shall sign one of the copies to confirm that they are notified on the conduct of Customs Control activities. The signed copy shall be returned to the Customs officer.

- The term of post-import audit, specified in the order, shall not be longer than 15 working days.
- The audit of one and the same transaction in the transporter’s or the declarant's office within the term specified in Par. 1 of this Article may be conducted not more than once. If there are legitimate grounds for the implementation of Customs Control activities set out in the Code, Customs Authorities may conduct an additional audit based on the written order of the RA Prime Minister.

5. Customs Authorities may examine those goods and means of transportation with respect to which post-import audit is conducted, if the transporter or the declarant is able to present them for examination.

6. When, as a result of the audit, offences and omissions are disclosed, the protocol specified in Art. 209 of the code shall be made up. If no offences and omissions are disclosed, a certificate shall be issued, indicating the date and place of issue, name of the Customs Office, the transporter's or the declarant's name, the list of the audit participants, the purpose of the audit, the term and the results.

**Article 151. Provision of Specimens and Test Samples for Implementation of Customs Control; Cargo and Other Similar Operations Related to Goods and Means of Transportation**

1. By the request of the Customs Authorities carriers of goods shall provide specimens and test samples required for the performance of customs control, and perform cargo or other similar operations related to goods and means of transportation. Carriers shall not impede the performance of these activities.

2. The specimens and test samples of goods shall be provided in minimum quantity sufficient for investigation. In case of taking specimens or samples the Customs Authorities shall provide a written note to the importer or his representative.

**Article 152. Presence of Carrying or transporting person or His Representative at Customs Control of Goods and Means of Transportation**

1. Any carrier or transporter or his representative have the right to be present at customs control of their goods and means of transportation.

2. By the request of Customs Authorities the carrier or transporter or his representative is liable to be present at the implementation of certain activities related to the customs control.
Article 153. The Rights and Liabilities of Persons upon Customs Control

1. Upon Customs control persons have the right to:
   a. Give explanations
   b. Avail themselves of translator's services
   c. Avail themselves of lawyer's or specialist's services
   d. Get acquainted with methods of Customs control
   e. Appeal against the actions and inactivity of Customs officer
   f. Get clarifications on their rights upon the Custom control from the Customs officer carrying out the Customs control
   g. Institute mediations

2. Persons upon Customs control shall be obliged to meet the demands of Customs officer proceeding from provisions of the present Code and other legal acts, not to impede the performance of Customs control.

SECTION 8.
CURRENCY CONTROL

CHAPTER 23.
CURRENCY CONTROL IMPLEMENTED
BY CUSTOMS AUTHORITIES

Article 154. Customs Authorities as the Currency Control Agents

1. Customs Authorities of the Republic of Armenia are currency control agents.

2. Functions and authorisations of Customs Authorities envisaged in the present Article while carrying out currency control shall be determined in the procedure established by the Central Bank of the Republic of Armenia.

Article 155. Authority of Customs Bodies When Carrying out Currency Control

Customs Authorities of the Republic of Armenia shall carry out currency control over transportation of the RA currency and currency values expressed in the RA currency shipped across the customs border of the Republic of Armenia by persons.

Article 156. Carrying out Currency Control by Customs Authorities

1. Currency control carried out by Customs Authorities of the Republic of Armenia is an integral part of customs control.

**Article 157. Responsibility for Offences Disclosed in the Result of Currency Control Exercised by Customs Authorities**

In case of disclosing offences of Currency Legislation of the Republic of Armenia in the result of implementation of currency control by Customs Authorities, persons committing violations shall bear responsibility in due course of law.

**SECTION 9. COUNTRY OF ORIGIN OF THE GOODS**

**CHAPTER 24. GENERAL PROVISIONS ON COUNTRY OF ORIGIN OF THE GOODS**

**Article 158. Country of Origin and the Purposes of its Determination**

1. Country of origin of the goods shall be deemed the country, where the goods has been produced entirely or undergone sufficient processing according to criteria defined in this section.

2. If necessary Country of origin of the goods can be deemed the group of countries, Customs Union, any region of the world or country.

3. The determination of country of origin of goods in Armenian Republic (foreign or local) shall implement body authorized by RA government according to procedures defined in this Code.

4. The RA government shall define procedures for provision of certificates and warrants on country of origin and implementation of testing.

**Article 159. The Purposes of Determination of Country of Origin**

Country of origin of goods transported through the RA Customs border shall be determined for the purpose of tariff and non-tariff regulation, provision of certificates and/or warrants on country of origin and conduct Customs statistics.
CHAPTER 25.
RULES FOR DETERMINATION OF COUNTRY OF ORIGIN


The following goods shall be considered entirely produced in one and the same country:

a. Live animals born and raised in that country;
b. Animals obtained by hunting, trapping, fishing (in the territorial or internal waters of that country), or by any similar activity in that country;
c. Products made from live animals in that country;
d. Plants or plant products grown, picked or gathered in that country;
e. Minerals and other naturally occurring substances, not included in definitions (a) to (d) above, extracted from the natural resources of that country or its seabed;
f. Residues and secondary raw materials derived from manufacturing, processing or from consumption in that country, which are not useful or fit only for raw materials;
g. Products in the result of fishing in neutral waters by vessels which legitimately fly the flag of particular country;
h. Products, made of goods mentioned in (g) on board of a country's factory ship which legitimately fly the flag of particular country;
i. Products that are obtained from Outer Space by spacecraft belonging or rented (leased) by particular country;
j. Goods obtained or produced in that country solely from products referred to in (a)-(i) above.


1. In case when more than one country participate in the production of the goods, the country of origin shall be deemed the country where the goods have been sufficiently processed last.

2. The following shall be considered criteria of sufficient processing
   a) The processing which resulted in change of any first four digits of the goods index in the goods nomenclature of foreign economic activity
   b) If the percentage of value and added value of the materials originated in mentioned country used in production of the goods is not less than 30% of the release (supplying) price of the produced goods. In the context of this paragraph the indirect taxes, trade overheads, expenditures for transportation, insurance and analogous expenses shall not be included in the release (supplying) price.

3. The goods which are considered collections/sets or classified as collections/sets (assembled goods) in the goods nomenclature of foreign economic activity shall be considered originated from the country where they were assembled if the total value of the parts included in the collection does not exceed the 45% of collection’s value.
Article 162. The Sequence of Application of Rules of Country of Origin

1. The Articles 160 and 161 and their paragraphs and subparagraphs shall be applied in turn for determination of the country of origin, each of them being applied if the country of origin is impossible to determine according to the preceding one.

2. If the country of origin is impossible to determine according to the Articles 160 and 161 of this code, then country of origin shall be considered the country where specified goods have been last taken out of customs control before reaching RA border, except the cases of transit shipment and maintenance under the customs control in Customs warehouses (or analogous places).

CHAPTER 26.
APPLICATION OF THE RULES FOR DETERMINING THE COUNTRY OF ORIGIN OF GOODS


1. The followings shall not be considered as criteria of sufficient processing of goods regardless the requirements mentioned in 2nd paragraph of Article 161:
   a. Exceptionally the changes resulting in destination changes of the goods (e.g. turning a car into a lorry)
   b. Simple packaging in any form, including bottling, wrapping and the like;
   c. Either classification of incomplete goods with the finished goods under the Harmonized System rules or complete but not assembled products with the assembled ones;
   d. Merely plugging the units together to form goods classifiable under another heading, such as obtaining a computer by assembling the monitor, CPU, keyboard and mouse together;
   e. Exceptionally addition of preservatives.
   f. Production of products classifiable in the 02 group of goods (meat and its sub-products) from the goods classifiable in the 01 group of goods (live animals) in the goods nomenclature of foreign economic activity.
   g. Works related to preparation of goods for sale and transportation (separation of assemblages, classification re-packaging)
   h. Operations necessary for protection, warehousing and transportation of production
   i. Sticking of marks, labels or other like distinguishing signs on products or their packaging;
   j. Manufacturing of products, through combination of goods (components) having characteristics, which do not essentially differ from the characteristics of original components.
   k. Combination of two or more of the operations mentioned in subparagraphs (a) through (j) of this paragraph.

2. Regardless the requirements of subparagraph a) of the 1st paragraph of this article, the acquired goods with the changed destination shall be considered processed sufficiently if the processing operations meet the processing criteria mentioned in subparagraph b) of the 2nd paragraph of article 161 of this code.
3. The origin of containers and packing materials presented with the goods shall not be taken into account according to order mentioned in subparagraph a) of the 2nd paragraph of article 161 of this code by any of provision on change of customs classification of goods in the goods nomenclature of foreign economic activity. The containers and packing materials shall be classified with the goods subject to classification in the goods nomenclature of foreign economic activity.

4. The following shall not be taken into account while determining the country of origin of goods:
   a) the country of origin of the energy, fuel, machinery, equipment and tools used in the production of the given goods;
   b) the country of origin of materials not designed by technical operation, but being used and physically not included in the product for giving the goods their final form;
   c) the country of origin of subsidiary equipment, spare parts transported with goods, if their quantity and value are rational for those goods, their price is included in the price of the commodity and they are not declared separately from the commodity.

5. In case of transportation of sets or goods defined as sets in Harmonized system through the RA Customs border divided (separated) into several commodity groups, taking into account the rule defined in the 3rd paragraph of article 161 of this code:
   a) the declarant priorly shall inform the Customs Bodies in written form about the reasons of division, the list of components in each set while mentioning relevant index, value and country of origin.
   b) all divided goods shall be shipped from the same country and by the same shipper;
   c) all groups of sets of goods shall be transported through the RA Customs border within six months after the accepting of declaration by the Customs Body.

CHAPTER 27. DECLARATION AND CONFIRMATION OF COUNTRY OF ORIGIN OF GOODS

Article 164. Declaration of the Country of Origin

The declarant shall declare the country of origin together with other information during the transportation of goods subject to declaration through the RA Customs border.

Article 165. Confirmation of Country of Origin

1. Customs Bodies shall confirm the declared information concerning the country of origin. The declared country of origin shall serve basis for Customs formalities by Customs Bodies if as the only country of origin it is mentioned;
   a) In certificate of origin presented by the declarant given by Authorised Body of RA Government or origin country.
   b) On goods, packaging and in accompanied documents;

2. Submission of certificate of origin for the transportation of goods through the RA Customs border shall not be a compulsory condition.
3. If more than one country of origin is mentioned on the goods, their packaging and in documents accompanying the goods, or they are not mentioned, therefore:

3.1 Customs Bodies shall confirm country of origin mentioned in the certificate of origin;

3.2 In case of absence of certificate of origin if on the goods, its packaging and in documents accompanying the goods is mentioned more than one country of origin
   a) any country of origin selected by the declarant mentioned on the goods, its packaging and in documents accompanying the goods shall be declared and confirmed by the Customs Bodies;
   b) the combination of highest rate defined in the RA law applied to countries mentioned in 3.2 (a) and more severe measures of non-tariff regulation shall be applied to declared goods.

3.3 In case of absence of certificate of origin if on the goods, its packaging and in documents accompanying the goods is not mentioned any country of origin of goods there should be applied the provisions of subparagraph ‘b’ of 3.2 of this Article viewing all the countries instead of the countries stated in subparagraph ‘a’.

4. The declarant can substantiate the declared country of origin with proofs within 120 days after formalities made according to the order defined in subparagraph ‘b’ of paragraph 3.2 and paragraph 3.3 of this article and take back the extra-paid amount (if there is any) paid according to subparagraph b of 3.2 and 3.3 paragraph of this article applied by Customs Bodies.

5. The following are the “proofs” mentioned in paragraph 4 of this article;
   a) certificate of origin presented by the declarant given by Authorised Body of country of origin;
   b) certificate of origin presented by the RA Authorised Body.

**Article 166. The Information Mentioned in Certificate of Origin**

The certificate of origin of goods transported through the RA Customs border presented to Customs Bodies shall contain the following information;
   a) the country of origin
   b) the possible detailed description of goods
   c) the commodity code according to nomenclature of foreign economic activity;
   d) the quantity of goods.
CHAPTER 28.
THE RECEIPT, PROVISION AND USE OF INFORMATION ON COUNTRY OF ORIGIN BY THE RA STATE AUTHORIZED BODIES

Article 167. The Receipt, Provision and Use of Information On the Country of Origin By the RA State Authorized Bodies

1. The information provided by declarant for determination and confirmation of the country of origin shall be preserved by the RA State Authorised Bodies according to the order defined in the RA Constitution and shall not be used for other purposes, except the cases defined in 9th part of this Code. The information shall not be published without the provider’s agreement, except the cases stipulated by the RA law.

2. Based on the request of importer, exporter or any other person having substantial motives country of origin shall be determined within 90 days after the receipt of request provided all information concerning the country of origin has been provided. The list of information is confirmed by the body authorised to determine the country of origin in the RA. Requests for such determinations shall be accepted before trade in the good concerned begins and may be accepted at any later point in time. Such determinations shall remain valid for three years provided that the facts and conditions, including the rules of origin, under which they have been made remain comparable. Provided that the parties concerned are informed in advance, such determinations will no longer be valid when a decision contrary to the determination is made in a review as referred to in Article 169 of this Code. Such determinations shall be made publicly available subject to the provisions of subparagraph 1 of Article 167 of this Code.

CHAPTER 29.
NON-SUBMISSION OF THE ORIGIN COUNTRY CERTIFICATE; APPEAL AGAINST DECISIONS, ACTIVITY AND NEGLIGENCE OF THE RA CUSTOMS BODIES AND THEIR OFFICIALS CONCERNING THE DETERMINATION AND CONFIRMATION OF THE COUNTRY OF ORIGIN

Article 168. The Necessity of Providing the Certificate of Country of Origin

1. It shall be obligatory to present origin country certificate, regardless the requirements of 2nd paragraph of Article 165 of this Code, with the purpose to apply privileges defined by the international contracts (agreements) to the goods transported through the RA Customs border.

2. The absence of origin country certificate shall not be basis to forbid transportation of goods through the RA Customs border.


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1. The declarant can appeal to the court or the supervisory bodies against the decision made by the RA Authorised Bodies concerning the method of determination of country of origin and (or) in case of disagreement concerning the country of origin determined (confirmed) by that method. The supervisory body shall be obliged to review the application and inform the applicant within one-month period.
2. Appeal shall not exempt the declarant from the obligations concerning the subject of appeal during the defined timeframes.

SECTION 10.
CUSTOMS PRIVILEGES OF CERTAIN FOREIGN PERSONS

CHAPTER 30.
PROCEDURE OF TRANSPORTATION OF ARTICLES BELONGING TO FOREIGN PERSONS WITH CUSTOMS PRIVILEGES ACROSS THE CUSTOMS BORDER OF THE REPUBLIC OF ARMENIA

Article 170. Customs Privileges of Diplomatic Representatives of Foreign States

Diplomatic representations of foreign States can import into and export from the customs territory of the Republic of Armenia articles meant for official use of representatives exempt from customs payments by meeting requirements of procedure defined for transportation through the RA customs border.

Article 171. Customs Privileges of the Head of Diplomatic Representation of Foreign State and the Diplomatic Staff of the Representation

1. The head of diplomatic representation of foreign State and the diplomatic staff members of representation, as well as their family members living with the latter can import and export articles of personal use, free of customs payments by meeting requirements of procedure defined for transportation through the RA customs border.

2. The personal baggage of the head of diplomatic representation of foreign State, the staff members of diplomatic representation, their family members living together with them, shall be free from inspection if there is no ground to suspect, that it includes articles of not personal usage or articles importation and exportation of which is prohibited by legislation or is regulated by quarantine or other special rules. Such inspection may be carried out only in the presence of persons specified in the present Article or their authorized representatives.

Article 172. Customs Privileges of Administrative and Technical Staff Members of Diplomatic Representation of Foreign State
Administrative and technical staff members of diplomatic representation of foreign State and their family members living together with them can import into the Republic of Armenia goods of first necessity free from customs payments if these staff members and their family members have no permanent residence in the Republic of Armenia by meeting requirements of procedure defined for transportation of goods across the customs border of the Republic of Armenia.

Article 173. Customs Privileges of Consular Representations of Foreign States and their Staff Members

1. Consular representations of foreign States, the head and the officers of consular representations, as well as their family members shall have customs privileges envisaged for diplomatic representation of foreign States or relevant staff of diplomatic representation in the present Code.

2. Based on special agreement with each State and proceeding from reciprocity principle, customs privileges defined for relevant staff members of foreign diplomatic representation specified in the present Code can be applied to the serving staff members of consular representation, as well as to their family members having no permanent residence in the Republic of Armenia.

Article 174. Transportation of Diplomatic Mail and Consular Pouch (Valise) of Foreign States across the State Border of the Republic of Armenia

1. Diplomatic mail and consular pouch of foreign States transported across the State border of the Republic of Armenia shall not be subject of detention or opening. If there is ground to suspect, that the consular pouch contains articles not specified in paragraph 3 of the present Article, the Customs Body shall be authorized to demand to open the pouch in its presence. In case the request to open the consular pouch is denied, the pouch shall be returned to its place of delivery.

2. All the articles in the diplomatic mail and the consular pouch shall have obvious external signs characterizing their nature.

3. Diplomatic mail may include only diplomatic documents and articles of official use, and consular pouch may include only official correspondence and documents or articles, exclusively meant for official use.

Article 175. Customs Privileges of Foreign Diplomatic and Consular Couriers

Foreign diplomatic and consular couriers may import into and export from the Republic of Armenia articles of personal use free of customs payments and customs inspection on a reciprocity basis.

Article 176. Customs Privileges of Members of Representations and Delegations of Foreign States
1. Representations of foreign States, members of parliamentary and governmental
delegations, as well as members of foreign delegations arriving in the Republic of
Armenia to participate in Interstate negotiations, International conferences and meetings
on reciprocity basis or to perform other official activities, shall have customs privileges
stipulated for diplomatic staff representation in the present Code. The same privileges
shall be granted to family members accompanying those persons.

2. Custom privileges defined for diplomatic staff members of representation specified in the
present Code shall be granted to the diplomatic staff members of representations and
consular officials of foreign States, to the family members of these persons, as well as to
persons passing in transit for the same purposes via the territory of the Republic of
Armenia, specified in paragraph 1 of the present Article.

Article 177. Customs Privileges of International Organizations, their Affiliated Foreign
States, Representations, as well as their Staff

1. Customs privileges of International-Intergovernmental organizations, representations of
their affiliated foreign States, as well as staff members of these organizations and
representations shall be stipulated by relevant International agreements of the Republic of
Armenia.

2. Customs privileges shall be granted to the delegations of International non-governmental
organizations and their staff according to the RA legislative acts.

Article 178. Other Privileges of Foreign persons

Foreign persons can have other customs privileges stipulated in law.

SECTION 11.
MANAGEMENT OF CUSTOMS STATISTICS AND
NOMENCLATURE OF GOODS OF FOREIGN ECONOMIC
ACTIVITY

CHAPTER 31.
MANAGEMENT OF CUSTOMS STATISTICS

Article 179. Customs Statistics of Foreign Trade
1. Customs Authorities implement data collection and processing on goods transported across the customs border of the Republic of Armenia, as well as collect, present and publish findings of Customs Statistics, in accordance with the procedure established by the RA Government, with the purpose of collection of information on foreign trade of the Republic of Armenia, control over the State budget supplementation in terms of customs payments, currency control, analysis and development of foreign trade of the Republic of Armenia, trade and payment balances and economy as a whole.

2. Customs Statistics of foreign trade of the Republic of Armenia is handled according to the procedure established by the present Code and other laws.

3. With a view to implement customs policy of the Republic of Armenia the RA Customs Authorities shall handle other Customs Statistics.

4. A methodology ensuring compatibility of International statistical data with that of the Republic of Armenia is used for conducting Customs Statistics.

**Article 180. Documents and Information Used in Statistical Purposes**

1. Documents and information defined by higher Customs Body necessary to fulfill customs formalities and carry out customs control in accordance with the procedure established under provisions of the present Code, shall be used for statistical purposes.

2. Information obtained for statistical purposes shall be used exclusively for purposes defined by the present Code and other legal acts.

**CHAPTER 32. FOREIGN ECONOMIC ACTIVITY GOODS NOMENCLATURE MANAGEMENT**

**Article 181. Foreign Economic Activity Goods Nomenclature Management**

The Ministry of State Revenue shall apply the Foreign Economic Activity goods Nomenclature in the following way:

a. They shall ensure sufficient knowledge of the amendments and additions in the foreign economic activity goods Nomenclature, international comments and other decisions concerning comments about them;

b. They shall bring the foreign economic activity goods Nomenclature into conformity with the international basis of classification of goods;

c. They shall publish the Nomenclature of goods of foreign economic activities;

d. They shall confirm interpretations and comments on the Nomenclature and ensure their publication;

e. They shall implement other functions related to the management of the Nomenclature of goods of foreign economic activities.
Article 182. Classification of Goods

The Customs Authorities perform the classification of goods assigning the specific goods to the relevant positions in the Nomenclature of goods of foreign economic activities.

SECTION 12.
SMUGGLING, INVESTIGATION AND INTELLIGENCE ACTIVITIES OF CUSTOMS BODIES

CHAPTER 33.
SMUGGLING

Article 183. Smuggling

1. Illicit transportation of goods in huge quantities, cultural or other valuable goods, as well as arms, weapons, narcotics, virulent, poisonous, radioactive, explosive materials and devices regardless their quantity across the customs border of the Republic of Armenia without customs control or concealing the above mentioned materials, or with the fraudulent use of customs and other documents shall be considered smuggling.


CHAPTER 34.
CUSTOMS AUTHORITIES AS INVESTIGATIVE BODIES

Article 184. Customs Authorities as Investigative Bodies

Customs Authorities shall act as investigative bodies in cases related to smuggling and other crimes specified in the Criminal Procedure Code, on which conducting investigation proceedings is within the scope of Customs Authorities.

Article 185. Conduct of Investigation Proceedings by Customs Bodies

Customs Authorities of the Republic of Armenia shall conduct investigation proceedings in the event of indications of smuggling and other crimes. Customs Authority shall initiate a criminal case in conformity with the provisions of the Criminal Procedure Code of the Republic of Armenia, perform immediate investigative actions with a view to reveal and justify traces of the crime and identify persons that have committed the crime.

CHAPTER 35.
EFFICIENT INVESTIGATIVE ACTIVITIES OF CUSTOMS AUTHORITIES

Article 186. Efficient Investigative Activities of Customs Authorities

Customs Authorities shall implement efficient investigative activities in accordance with the RA laws and other legal acts.

CHAPTER 36.
CONTROLLED SUPPLY OF NARCOTICS AND STRONG PSYCHOLOGICAL STIMULANTS

Article 187. Controlled Supply of Narcotics and Strong Psychological Stimulants

1. With a view to prevent international illegal circulation of narcotics and strong psychological stimulants, as well as reveal the persons involved in such circulation, Customs Authorities shall under agreement with Customs Authorities and other competent bodies of foreign States or on the basis of International treaties of the Republic of Armenia, in every particular case, apply the method of “controlled supply”, i.e. permit importation of narcotics and strong psychological stimulants, illegally brought into circulation, into the territory of the Republic of Armenia, as well as their exportation or transit shipment via the territory of the Republic of Armenia only under their control.

2. In case of decision on application of the method of “controlled supply” no criminal action shall be brought against the person carrying out illicit international circulation of narcotics and strong psychological stimulants and Customs Authorities shall expeditiously notify the general prosecutor of the Republic of Armenia on the decision made.

3. The method of “controlled supply” may also be applied to articles used as means or tools of crime, or acquired in criminal ways, and that may be used in cases stipulated in Article 212 of the present Code.

Article 188. Disposing Property and Financial Assets Confiscated in the Result of Implementing Method of “Controlled Supply”

Financial assets, confiscated by courts of the Republic of Armenia and other States during criminal cases where the method of “controlled supply” has been applied, as well as amount obtained from sale of the confiscated property, shall be distributed among the States, the Customs Authorities and other competent bodies of which have participated in the implementation of the mentioned method according to the agreement of competent bodies of the Republic of Armenia signed with the competent departments of foreign States.
SECTION 13.
VIOLATIONS OF CUSTOMS REGULATIONS AND
LIABILITY FOR IT;
PROCEEDING OF CASES OF CUSTOMS REGULATIONS
VIOLATION

CHAPTER 37.
VIOLATION OF CUSTOMS REGULATIONS AND
LIABILITY FOR IT

Article 189. Violation of Customs Regulation
1. Illegal actions or inaction of a person against the order established by the RA Customs legislation and the RA international treaties on customs affairs with respect to the customs control and customs formalities of goods and means of transportation transported across the customs border of the Republic of Armenia shall be considered as violation of customs regulations and any person shall incur liability for it in accordance with provisions of the present Code.

2. Any natural or official person shall incur liability for violating customs regulations deliberately or imprudently.

Article 190. Non-compliance with Requirements and Instructions of an Official of the Customs Authorities; Assault, Battery and Threatening with Respect to the Latter
1. Deliberate non-compliance with legitimate requirements of an Official of the Customs Authorities shall entail caution or penalty in the amount equal to ten thousand drams.

2. Assault, battery and threatening with respect to an Official of the Customs Authorities at the time of performance of his official duties shall entail the imposition of penalty in the amount equal to 20,000 drams, unless actions of the offender lead to criminal liability.

Article 191. Failure to Stop Means of Transportation
In case of failure to stop the means of transportation crossing the customs border of the Republic of Armenia in the territory defined by Customs Authority of the Republic of Armenia, a penalty in the amount of 100,000 drams shall be imposed.

Article 192. Dispatch of Means of Transportation without Permission
In case of dispatch of means of transportation under customs control (including goods considered as such in compliance with the present Code) without permission of Customs Body, a penalty in the amount of 100,000 drams shall be imposed.
Article 193. Preventing Customs Authorities Officer from Approaching Goods under Customs Control

In case of preventing Customs Authorities Officer from approaching goods under customs control, a penalty in the amount of 50,000 drams shall be imposed.

Article 194. Failure to Provide Customs Authorities with Documents Required for Implementation of Customs Control

In case of failure to provide Customs Authorities with declaration on goods and means of transportation, as well as failure to provide Customs Authorities, at the demand of the latter, with necessary documents on goods and transportation means required for performance of customs control, irrespective of submission of written declaration, a penalty in the amount of 50,000 drams shall be imposed.

Article 195. Failure to Deliver Goods, Means of Transportation and Accompanying Documents to Customs Authority

In case of failure to deliver goods and means of transportation under customs control from one Customs Authority of the Republic of Armenia to another Customs Authority, a penalty in the amount of 100,000 drams shall be imposed.

Article 196. Damage or Loss of Customs Safety Means

In case of damage or loss of seals of Customs Authority or other customs safety means, a penalty in the amount of 200,000 drams shall be imposed.

Article 197. Cargo and other Operations Implemented without Permission of Customs Authority

1. In case of loading, unloading, reloading, renovating of damaged packages, opening of packages, packaging, re-packaging of goods under customs control, or changing safety means on those goods or accompanying documents without permission of Customs Authority, a penalty in the amount of 50% of the customs value of the mentioned goods shall be imposed.

2. In case the same deed is performed by a person who committed the same violation during the year following the imposition of an administrative penalty, a penalty in the amount of customs value of goods shall be imposed.

Article 198. Delivery or Loss of Goods without Permission of Customs Authority
In case of delivery or loss of goods under customs control without permission of Customs Authority a penalty in the amount of 50% of customs value of the goods shall be imposed.

**Article 199. Violation of Liabilities for Re-exportation or Re-importation**

1. In case of failure to re-export goods and means of transportation imported to the Republic of Armenia on condition of re-exportation, or failure to re-import into the Republic of Armenia goods and means of transportation exported to foreign countries on condition of re-importation within a specified period, a penalty in the amount of 10% of customs value of the goods and means of transportation shall be imposed.

2. For the same violation, which has been accompanied with alienation of goods or means of transportation a penalty in the amount of the customs value of alienated goods and means of transportation shall be imposed.

**Article 200. Transportation of Goods and Means of Transportation through Customs Border by Evading Customs Control**

In case of transportation of goods and means of transportation through the customs border of the Republic of Armenia by evading customs control, i.e. transportation of goods and means of transportation through the customs border of the Republic of Armenia outside the location of Customs Authority, provided the absence of indication of crime, a penalty in the amount of the customs value of goods and means of transportation shall be imposed.

**Article 201. Transportation of Goods through the Customs Border by Concealing them from Customs Control**

In case of transportation of goods and means of transportation through the customs border of the Republic of Armenia by concealing them from customs control, i.e. the use of cashes or other ways to hinder detection of goods, or change in appearance of goods provided absence of indication of crime, a penalty in the amount of customs value of the given goods shall be imposed.

**Article 202. Transportation of Goods and Means of Transportation across the Customs Border with False Usage of Customs Security Means, Customs and Other Documents**

In case of transporting goods and means of transportation across the customs border of the Republic of Armenia by providing Customs Authorities with false, annulled documents obtained illegally, or by presenting documents related to other goods and means of transportation, as well as by using false means of customs security, provided absence of indications of crime, a penalty shall be imposed in the amount of customs value of the given goods and means of transportation.

**Article 203. Failure to Declare Goods or their Declaration under False Name**
In case of failure to declare goods and means of transportation crossing the customs border of the Republic of Armenia, i.e. failure to submit accurate information in specified form, as well as declaration of goods and means of transportation under false names, provided absence of indications of crime, a penalty in the amount of customs value of the given goods and means of transportation shall be imposed.

**Article 204. Use of Goods and Means of Transportation Having Customs Privileges in Terms of Customs Payments for Other Purposes without Permission of Customs Authorities**

In case of use of goods having customs privileges in terms of customs payments for other purposes without permission of the Customs Authorities, as well as the use of other goods and means of transportation for purposes other than those stipulated for the given privileges, a penalty in the amount of customs value of the given goods and means of transportation shall be imposed.

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**CHAPTER 38.**

**CONDUCTING OF CASES ON INFRINGEMENT OF CUSTOMS REGULATIONS**

**Article 205. Legislation Regulating Proceedings on Infringement of Customs Rules**

Procedure for conducting case of infringement of customs regulations shall be applied in accordance with provisions of the present Chapter and those parts of the RA Legislation on administrative offences that do not contradict this Chapter.

**Article 206. Subordination**

1. Customs officials appointed by Heads of Customs Authorities shall investigate cases of infringement of customs regulations.

2. Customs Authorities shall investigate and judge cases of infringement of customs regulations. Heads of Customs Authorities, their deputies, as well as chiefs of structural subdivisions of higher Customs Body shall have a right to investigate and carry out the judgement of such cases on behalf of Customs Authorities.

**Article 207. Causes and Grounds to Institute Proceedings on Customs Regulations Infringement**
1. Causes to institute proceedings on the customs regulations infringement shall be as follows:
   a. Revelation of customs regulations infringement cases by Customs Authorities officials while performing their competence;
   b. Communications of persons with respect to the customs regulations infringement;
   c. Mass media communications with respect to customs regulations infringement;
   d. Materials provided by law enforcement bodies, as well as authorized bodies of foreign States.

2. Proceedings on customs regulations infringement shall be initiated only in case of availability of substantial evidence.

**Article 208. Consideration of Communications with respect to Customs Regulations Infringement**

1. Within a three-day period after receiving communication with respect to customs regulations infringement the Customs Authorities shall:
   a. Draw up a report with respect to customs regulations infringement;
   b. Make a decision concerning refusal of proceedings of the case provided circumstances ruling out the proceedings of the case are available;
   c. Submit the received communication to relevant bodies within their competence.

2. Person providing communication shall be informed about procedure of communication stipulated in paragraph 1 of the present Article in a written form.

**Article 209. Protocol of Customs Regulations Infringement**

1. Proceedings of a case on customs regulations infringement shall be set in by drawing up a report on the matter.

2. The protocol shall include the place, date and year of infringement, position and surname of the person drawing up the report, names, surnames, patronymics, addresses of witnesses (if there are such), complete data certifying identification of the person infringing customs regulation, particulars of infringement, preliminary qualification of deed in accordance with the relevant Article of this Code, information concerning seized articles and documents, as well as other circumstances of great importance for the case.

3. The protocol shall be read out by the executor, read by all participants of the case, and in case of necessity a translator shall be provided and their rights be elucidated.

4. The protocol shall be signed by the official that made it, the person who infringed customs regulations, provided his presence, as well as by all the witnesses.

5. In case of refusal of the person who infringed the customs regulations to sign the protocol, a relevant record with respect to his argumentation shall be reported in the protocol. Explanations provided by him shall be attached to the protocol.
6. The protocol on customs regulations infringement shall be made in two copies, and the second signed copy shall be handed over to the person who infringed customs regulations or delivered to him with a cover letter attached.

**Article 210. Particular Commission with respect to Cases of Customs Regulations Infringement**

1. The official of Customs Authorities conducting, within his competence, the cases of customs regulations infringement, or the Head, or the Deputy Head of the given body shall be entitled to authorise an official of other Customs Authority to conduct particular proceedings of the case according to a territorial procedure.

2. The commission shall be subject to execution within a five-day period from the date of assignment.

**Article 211. Administrative Arrest**

1. Administrative arrest of up to 3 hours of person who has infringed customs regulations shall be allowed with the aim to draw up a protocol and make a decision on customs regulations infringement, in case there remains no other way to identify the person who has infringed customs regulations.

2. Person who has infringed customs regulations shall be arrested for period of 3 days by notifying the prosecutor in writing within 24 hours from the moment of arrest, in case there are sufficient facts concerning transportation of goods concealed in his body across the customs border, if the person shows resistance to Customs Authorities officials during personal inspection or tries to escape from the place of incident.

3. The terms of administrative arrest shall be considered the period from the time of bringing the person infringing customs rules to the building of Customs Body, where it is possible to implement activities stipulated under provisions of paragraph 1 of the present Article, and from the time of sobering for the person infringing customs rules in a state of intoxication.

4. Protocol shall be drawn up concerning administrative arrest, where shall be indicated surname and position of the person drawing up the protocol, requisites of the arrested person, grounds for arresting and date of arresting.

**Article 212. Confiscation of Goods, Means of Transportation and Documents**

1. Goods being the direct object of customs regulations infringement, transportation means used for transportation of those goods across the customs border, caches deliberately made for transportation of goods across the customs border of the Republic of Armenia,
as well as documents required for proceedings concerning customs regulations infringement shall be subject to confiscation. The confiscation shall be executed with the participation of witnesses, and a translator/interpreter and expert in case of necessity.

2. At the time of confiscation officials of Customs Authorities shall be authorised to demand to open locked buildings and warehouses, and to open the locked buildings and warehouses on their own in case of refusal to comply with requirements of officials. All goods, means of transportation and documents confiscated shall be presented to all participants to the action, described in detail in the protocol, and sealed in case of necessity.

3. Relevant protocol shall be drawn up after confiscation, where shall be indicated surname and position of the executor of protocol, the place of action, time, circumstances, data certifying identity of participants, quantity, size, weight, personal characteristics of confiscated goods and other peculiarities.

4. The official executing protocol shall be obliged to make all participants of the action familiar with the protocol, then the latter shall sign it and shall be authorised to demand their comments to be recorded in the protocol.

5. A copy of the signed protocol shall be given to the person from whom have been confiscated goods, transportation means and documents.

Article 213. Procedure for Identification of Goods and Transportation Means

1. In case of necessity to present goods and transportation means for identification, the official of Customs Authority conducting proceeding on customs regulations infringement shall interrogate in advance the person identifying goods and transportation means about the features and other circumstances in which he saw the given goods or transportation means. After interrogation the goods or transportation means subject to identification shall be presented together with other goods and means of transportation, similar as much as possible, to the person identifying them, who shall be requested to point out those he can identify, and explain which features and distinguishing characteristics he identified the article by. The identification shall be made in the presence of witnesses.

2. Relevant protocol shall be drawn up concerning the results of identification where shall be indicated the surname and position of the executor of protocol, place of identification, date, description of goods or means of transportation, precise characteristics that helped to identify those goods and transportation means, as well as requisites of participants. All participants of the action shall sign the protocol. In case photo have been taken, recordings made and other evidence gathered at the time of action, a relevant record with respect to it shall be made in the protocol.

3. Participants of the identification shall be authorized to demand their comments to be recorded in the protocol.

Article 214. Implementation of Customs Inspection
1. If there are sufficient grounds to suppose that goods and transportation means, being direct object of the infringement of customs regulations, are stored in the territories, buildings and means of transportation, or there are specially designed caches used for illegal transportation of goods across the customs border of the Republic of Armenia, the officials of Customs Authorities shall be authorized to perform customs inspection of the territories, constructions, means of transportation and other objects with compulsory participation of representatives of the given object. Experts shall be involved as well if required.

2. Protocol shall be arranged concerning results of customs inspection, where shall be indicated the surname and position of the executor, the place of inspection, date, detailed description of inspection results. All participants of the action shall sign the protocol. In case photo have been taken, recordings made and other evidence gathered at the time of action a relevant record with respect to it shall be made in the protocol.

Article 215. Taking Samples for Examination

1. In the course of investigation of the cases of customs regulations infringement, the officials of Customs Authorities shall be entitled to take samples of final goods, raw materials, substances, hand writings and samples characterizing goods in case their examination is required for the investigation.

2. A well-grounded decision on sampling shall be made, where shall be indicated the position and surname of decision-maker, as well as the place, quantity and type of samples to be taken, and other circumstances.

3. The official of Customs Body shall implement all required activities and take samples in the presence of participants and witnesses. All the samples taken, except for documents, shall be packed and sealed.

4. In accordance with provisions of Article 122 of the present Code a relevant protocol on sampling shall be made, where shall be indicated all the activities implemented, measures and methods applied, as well as the types of samples taken.

Article 216. Execution of Expertise

1. If special professional knowledge in the field of science, engineering, art, handicraft etc., is required to clarify circumstances of great importance for proceedings on customs regulations infringement, the official conducting the case shall schedule an expertise.

2. A decision on the expertise shall be made, where shall be indicated the reasons for scheduling expertise, material evidence presented for expertise and other objects, by specifying at the same time circumstances in which they have been revealed or obtained, as well as the name of the institution designated to carry out the expertise and questions posed to the expert.
3. The official scheduling the expertise shall explain to the expert his rights and liabilities stipulated by Law.

4. The expert shall be obliged to draw reasonable and impartial conclusion with respect to the questions posed, and in case of necessity he shall, in connection with circumstances revealed in the course of expertise and at the request of the Customs Authorities, get there and provide explanations with respect to the conclusion arrived at.

**Article 217. Valuation of Confiscated Goods and Articles**

1. The Customs Authority shall determine the value of goods confiscated in accordance with provisions of Article 212 of the present Code on the basis of current price of those articles in the Republic of Armenia, and based on expert’s conclusion in case of absence of information on the given goods and articles.

2. The foreign currency confiscated in accordance with provisions of Article 212 of the present Code shall be converted by Customs Authority into Armenian Drams at the exchange rate of the RA Central Bank on the date of revealing the infringement of customs regulations.

**Article 218. Place of Investigation of Cases on Customs Regulations Infringement**

1. The Customs Authority of the region where the customs regulations infringement has been committed shall investigate the case of customs regulations infringement.

2. In separate cases the investigation may be carried out also at the place of revealing the case of infringement or of the residence of person infringing customs rules, provided the given conditions promote more expeditious and thorough investigation.

3. Taking into account circumstances of the case the Head of higher Customs Body shall be entitled to withdraw investigation of case from one regional Customs Authority and assign it to another regional Customs Authority.

**Article 219. Participation of Person Incurring Liability in Investigation of Case of Customs Regulations Infringement**

1. The case of infringement of customs regulations shall be investigated with participation of the person incurring administrative liability.

2. The case may be investigated in the absence of the mentioned person, if he has been duly informed the time and place of investigation according to the established procedure, but no assistance has been rendered by him to the investigation, or the person is absent and there is no information about his location, or he is outside the territory of the Republic of Armenia.
3. In the case stipulated under provisions of paragraph 2 of the present Article the official of Customs Authority shall implement all the activities required and investigate the case in accordance with procedure established by Legislation.

**Article 220. Prohibition of Publication of Data Related to Cases of Customs Regulations Infringement**

1. Data relating to cases of customs regulations infringement may be published wholly or partially by permission of the Customs Authority official conducting the given case.

2. In case of necessity the official of Customs Authority shall give notify persons involved in the case about prohibition of publication of data relating to the case of customs regulations infringement, as well as the liability for that stipulated by law.

**Article 221. Decision of Customs Authority on Cases of Customs Regulations Infringement**

1. Examining the case of customs regulations infringement, official of Customs Authority shall make one of the following decisions on:
   a. imposing an administrative fine;
   b. abating the case proceedings.

2. The above-referred decision shall include the position and surname of Customs Authority who made the decision, the date when the decision was made, information about the person whom concerns the case examined, the statement of circumstances revealed during the case investigation if the mentioned person is revealed, citing the Article of the present Code stipulating liability for customs regulations infringement, the decision made relating to the case, as well as the terms and order of an appeal against the decision.

3. The copy of the decision specified in paragraph 1 of the present Article shall be given or sent to the person concerning whom it has been made within a period of three days after the day of decision-making. The decision shall also be considered as delivered in case the person, to whom the decision has been sent has not been at the residence, place or at the place of temporary residence indicated by him or if he has indicated a wrong address.

**Article 222. Appeal against Decisions of Customs Authorities on Imposing an Administrative Fine**

1. The decision of Customs Authorities on imposing an administrative fine may be appealed to senior Customs Body (official) or to the Court.

2. The decision of Customs Authorities on imposing an administrative fine may be appealed to higher Customs Body (official) within ten-day period after making the decision.

3. According to the application of the person, whom concerns the made decision, the terms specified in paragraph 2 of the present Article may be re-established by official of senior Customs Body examining the appeal if these terms have been omitted for valid reasons.
Article 223. Examination of Decision Relating to Appeal or Imposing an Administrative Fine with the Aim of Supervision

1. While examining the decision on imposing an administrative fine regarding legitimacy of proceedings relating to the customs regulations infringement cases by officials of Customs Authorities, the official may make one of the following decisions:
   a. to retain the decision without changes and leave the appeal without satisfaction;
   b. to cancel the decision and send the case for a new investigation;
   c. to cancel the decision and abate the case;
   d. to change the rate of the fine within the limits specified in the present Code, not exceeding the rate of the fine levied.

2. The appeal against the decision on imposing an administrative fine shall be examined within a period of one month after the day it has been received, and within a period of fifteen days for cases not demanding additional examination and verification.

Article 224. Terms of Restitution of Confiscated Goods

The person, whose goods have been confiscated for securing levy of the fine or the value of goods or means of transportation may receive them from Customs Authorities no later than within period of six months after the payment of the fine.

Article 225. Levy and Payment of Administrative Penalty

1. The person incurring responsibility shall, within 15-day period after receiving the decision, voluntarily pay administrative penalty to the Customs Authority who has made the decision.

2. The penalty shall be confiscated in legal form if it is not paid voluntarily.

3. The decision on administrative penalty shall not be implemented if no claim has been brought within 3-day period after the decision concerning levy of penalty.

Article 226. Rights and Obligations of the Person Liable to Administrative Penalty

1. As the proceeding has been started, the person liable to administrative penalty shall be authorized:
   a) To give explanation;
   b) To organize mediations;
c) To turn to services of advocate or professional;

d) To make an presentation in his native language and turn to services of interpreter, if he does not know Armenian;

e) To get acquainted with materials relating to the case;

f) To appeal against the decision on imposing administrative penalty;

g) To find out the grounds of proceedings instituted against him;

h) To receive clarification concerning his rights during proceedings from the Body conducting the case;

i) To object to actions of Body conducting the case and demand that his objections are recorded in protocol;

j) To introduce rejections;

k) To get familiar with those statements he has participated in drawing up or has been present, to make comments on accuracy and completeness of records in the statement, to demand that records are made on circumstances that, in his opinion, should be mentioned in the given statement.

2. The person liable to administrative penalty shall be obligated to implement lawful requirements of the official carrying out the proceedings and not hinder its implementation.

SECTION 14.
SUPPORT OF THE CUSTOMS AUTHORITIES IN PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

CHAPTER 39.
PROCEDURES OF PROTECTION OF THE INTELLECTUAL PROPERTY RIGHTS OF THE PERSONS

Article 227. Applying to the Customs Authorities on Protection of Intellectual Property Rights

1. The legal owner of the right on the intellectual property objects, in compliance with the laws of the Republic of Armenia, or any other person having the right, in accordance with the laws of the Republic of Armenia, to dispose that object as well as the successor or representative of the latter (hereinafter right holder), who has valid grounds to suspect that through the Customs border of the Republic of Armenia can be transported goods that may infringe intellectual property rights, may submit an application (hereinafter suspension request) to the Ministry of State Revenue of the Republic of Armenia on preventing the registration of the intellectual property object and its release under any Customs regime.

2. Paragraphs 1 of this Article shall not concern:

a. the goods transported through the Customs border of the Republic of Armenia under customs regime of transit shipment;

b. the transportation of goods through the Customs border of the Republic of Armenia by natural persons for private purposes;
c. those goods, being transported through the Customs border, which have been put into commodity market for circulation by the right holder or at the assent of the latter in due course of law.

3. The suspension request shall include:
   a. a minute description of the intellectual property object, as well as a sample of it if possible, so that to make it recognizable for the Customs Authorities;
   b. the list of those commodities, which may contain the intellectual property object under registration;
   c. the means (marking the given goods by the trademark of the right holder, etc.) of implementing the goods of the intellectual property object under registration mentioned in point (b) of this paragraph by the right holder or by any other person by the assent of the latter;
   d. the period of time, not exceeding two years, during which is expected support from the Customs Authorities;
   e. the obligation of the declarant to indemnify the Customs Authorities for the costs (costs for minute inspection and storage of suspended goods in the temporary warehouse of storage) for suspension of release of the goods, including all the possible costs and damages of the transporter (transporters), if in future the intellectual property rights of the declarant prove not to have been infringed by transporting goods through the Customs border.
   f. Obligation to assure within a three-day period the execution of the transporter's duties referred to in subparagraph (e) of this Article by pawn or an equivalent assurance in the relevant value, after being informed by the Customs Authorities about suspension of goods based on his request;
   g. the name and the address of the transporter.

4. On producing the request referred to in paragraph 3 of the present Article, the right holder shall:
   a. Along with the application submit documents assuring his rights to the present intellectual property object and payment of the state duty;
   b. Provide the Customs Authorities with all other relevant information available, which will enable the latter to make a decision on the application. Though submitting the aforementioned information shall not serve grounds for accepting the application.

5. The application mentioned in paragraph 3 of the present article can be of specific or general character. The application of specific character shall be granted when the applicant is aware of some illegal goods to be transported through the Customs border of the Republic of Armenia or their location in some Customs Body, and awaits one time support from the Customs Authorities. Such applications should be submitted within a ten-day period preceding the moment when awaiting support from the Customs Authorities. Cases not mentioned in this paragraph shall be granted an application of general character.

6. In case of giving satisfaction by the Customs Authorities to the application of the right holder, the latter, in compliance with the present section, shall be granted with support with the time limit mentioned in the application, if within the period of effectiveness of the application the right holder has not applied with a request for canceling the decision or if the rights of the right holder have not been terminated, about which the right holder is obliged to inform the Customs Authorities no later than the next working day after
learning about the fact. In the result of not informing the Customs Authorities about the rights termination of the right holder, the latter shall be responsible for the actions undertaken on the basis of the application.

7. For the application, referred to in paragraph 1 of the present Article, to be accepted by the superior Customs Body, shall be levied duty in due course of law.

8. The form of the application referred to in paragraph 1 of the present Article and the procedure of submitting and discussing it shall be established by the superior Customs Body.

**Article 228. Registration of the Intellectual Property Object in the Superior Customs Authority, Management of the Register and Discussion of Suspension Request**

1. The superior Customs Authority shall manage the register of intellectual property object. After registering the intellectual property object the superior Customs Authority shall take measures to prevent release of goods infringing intellectual property rights under any customs regime.

2. The superior Customs Authority shall determine the procedures of management and publication of registry, and types of intellectual property objects that can be included into the register.

3. The superior Customs Authority having discussed within five day period the request on suspension, shall inform (Customs Bodies in the case of necessity) in written form within 2 days about the decision made. The superior Customs Authority shall define the period when the Customs Bodies should make relevant arrangements if a decision has been made to satisfy the request. The superior Customs Authority according to the applicant’s substantial request may extend that period. Any rejection to satisfy the request shall be substantiated and can be appealed in legal form.

**Article 229. Suspension of Release of Goods Infringing Intellectual Property Right Transported through the RA border**

1. While presenting goods to Customs Bodies containing intellectual property objects that are registered in registry, and if Customs Bodies reveal that these goods infringe proprietor’s rights, such goods shall be subject to transportation to the warehouse of temporary preservation.

2. The decision on suspension of release of goods shall be made by the Head of the Customs Body or his Deputy within ten days, with an opportunity to extend this period by no more than ten days, according to the case stipulated in paragraph a) of article 232 of this Code.

3. The Customs Body shall inform the conveyor about reasons of suspension right the next day after the decision was adopted; he also tells him the name and address of the proprietor, and to the proprietor himself – name and address of conveyor.
4. The Customs Body shall note the customs value of goods subject to suspension and the amount of mortgage or mentioned in Article 227.

5. Adoption of the decision on suspension of goods release, informing proprietor and conveyor about decision made and the superior Customs Authority shall determine procedure of extension of terms on suspension of goods release.

**Article 230. Procedure of reimbursement (compensation) of expenses related to suspension of the goods.**

1. After being informed about suspension of goods release proprietor within 3 day period must provide through mortgage or guarantee the Customs expenditures in connection with release suspension and in the amount, which is sufficient to disburse expenses and losses carried out by the conveyor or carrier of the goods. That the RA Customs official who adopted the decision on suspension of goods release shall determine the amount and that amount shall be equal to 5% of Customs value of suspended goods.

2. The procedure of compensation of losses and expenses defined in this Article shall be carried out by the order defined in law.

**Article 231. Information Provided by the RA Customs Body.**

1. Without violation of secrecy requirements of state, labour, trade legislation and other laws, Customs Body shall have the right to provide proprietor and conveyor with information necessary for resolution of issue on protection of right to intellectual property.

2. Mentioned information cannot be passed to third person by the proprietor or conveyor, except the cases stipulated by law and must be used only with the purpose it was disclosed for.

3. The proprietor and conveyor shall have the right to take samples and specimens of release suspended goods with permission of Customs Body and in the presence of its official and present them for testing.

**Article 232. Invalidation of Decision on Suspension of Release**

The decision on release suspension shall be subject of invalidation and the goods shall be released by procedure defined in this Code if:
a) within ten days after informing proprietor about the decision on suspension of goods release, the Customs Body who made the decision on suspension of goods release is not informed that the case has been submitted to the court with the purpose to make a decision and the court has undertaken measure ensuring (temporary measure) the claim delaying the suspension of goods release. The date of suspension applied primary can be delayed by the Customs Bodies for no more then 10 days by the applicant’s request, if he proves the facts of appealing to the court and not receiving the writ of execution;
b) within the period of effectiveness of the decision on the suspension of the release of goods, the proprietor applies to the superior Customs Body with the request to invalidate the decision on the suspension and/or to exclude the intellectual property object from the registry, or does not guarantee the obligations specified in the Article 227 of the present Code within the established time and amount.

Article 233. Relieve of Responsibility of Customs Bodies

Regardless the circumstance of receiving or not receiving of application according to the Article 227 the Customs Bodies shall not bear responsibility for:

a) any mischance to disclose goods infringing proprietor’s right;
b) making and implementing lawful decisions on suspension of release of goods mentioned in paragraph a) of this article;
c) release of goods containing articles subject to proprietor right that are not registered in registry mentioned in Article 228 of this Code
d) release of goods in case of not carrying out the obligations by proprietor according to this Section.

SECTION 15.
DISPOSING CERTAIN GOODS AND THE USE OF THE REVENUES OBTAINED

CHAPTER 40.
DISPOSING CERTAIN GOODS

Article 234. Certain Goods Subject to Disposing

Goods which have been delivered to Customs Authorities for responsible storage and have been within the customs supervision in accordance with the procedure established under provisions of the present Code, and goods directly object to smuggling and infringement of customs rules, as well as those goods production and expiration date of which is about to expire shall be subject to disposing by Customs Authorities at the consent of person having enough rights to dispose the latter.

Article 235. Goods Subject to Disposing and the Procedure for Disposing of Those Goods
1. Disposing of goods referred to in Article 234 of the present Code shall be implemented according to the procedure established by the Government of the Republic of Armenia.

2. The following shall be considered as actions of disposing:
   a. Transportation and storage of goods in specially allocated places;
   b. Actions implemented with a view to sell the goods, including division of goods into separate units, packaging, re-packaging, etc.;
   c. Sale of goods.

3. In case goods are sold in compliance with the procedure stipulated in the present Article, they shall be sold exceptionally at auctions, and the auction prices of goods cannot be substantially lower than retail prices of those goods in the Republic of Armenia, taking into account preservation degree of those goods.

4. Expenses connected with the storage of goods, preparing them for sale and the auctions organized to sell the referred goods shall be effected by the carrier of the given goods.

CHAPTER 41.
USE OF MEANS OBTAINED FROM DISPOSING GOODS

Article 236. Disposing Revenues Obtained from the Sale of Goods

The revenues obtained from the sale of goods shall be paid into the State Budget of the Republic of Armenia, into the accounts specially opened for that purpose.

Article 237. Conversion of Revenues Obtained from the Sale of Goods

After the final decision made in accordance with the procedure established by law on goods directly object to smuggling and infringement of customs rules, revenues obtained from the sale of those goods shall be subject to conversion with consideration of the terms of the referred decision and the terms of Article 235 of the present Code. Revenues subject to return in the result of conversion, shall be returned to the carrier of goods within 10 days-period after making final decision in due course of law.

SECTION 16.
CUSTOMS OFFICIALS

CHAPTER 42.
THE LEGAL STATUS OF CUSTOMS OFFICIALS

Article 238. Customs Officials

1. Class and special ranks are granted to officials of Customs Authorities.
2. A uniform shall be approved for officials of Customs Authorities. The Government of the Republic of Armenia shall determine the design of the uniform, and the higher Customs Body shall decide on the procedure of wearing it.

**Article 239. Liabilities of Customs Authorities and their Officials**

1. Customs Authorities shall incur liability for loss or damage caused to persons or their property that has resulted from illegal actions or inaction of Customs Authorities.
   a. Losses and damages caused to persons or the property of the latter in the result of illegal actions or inaction of Customs Authorities shall be covered in the procedure established in legislation of the Republic of Armenia.
   b. Losses and damages caused in the result of legal actions of Customs Authorities shall not be subject to reimbursement.

2. Customs officials shall incur disciplinary, administrative and criminal liability in the procedure defined in legislation of the Republic of Armenia for their illegal actions or inaction, as well as for illegal decisions taken by them.

**Article 240. Class and Special Ranks**

1. The following class ranks shall be defined for the employees of Customs Authorities of the Republic of Armenia:
   - state senior counsel of Customs Service,
   - state counsel of Customs Service,
   - first rank counsel of Customs Service,
   - second rank counsel of Customs Service,
   - third rank counsel of Customs Service,
   - first rank inspector of Customs Service,
   - second rank inspector of Customs Service,
   - third rank inspector of Customs Service.

2. The following special ranks are defined for employees of Customs Authorities of the Republic of Armenia:
   - major-general of Customs Service,
   - colonel of Customs Service,
   - lieutenant-colonel of Customs Service,
   - major of Customs Service,
   - captain of Customs Service,
   - senior lieutenant of Customs Service,
   - lieutenant of Customs Service,
   - junior lieutenant of Customs Service.

3. Customs officials shall be granted special and class ranks in one year following the date of starting work in Customs Authorities, except for cases mentioned in paragraph 6 of this Article, in sequential order concomitant to qualification, official position and length of service, as well as by taking into consideration special and military titles granted at former working or service place.
The following time periods shall be determined for granting each special and class title after starting work in Customs Bodies:

a. One year for granting class title of third rank inspector of Customs Service and special title of junior lieutenant of Customs Service;
b. 3 years for granting class title of second rank inspector of Customs Service, first rank inspector of Customs Service, and special title of captain of Customs Service, senior lieutenant of Customs Service, lieutenant of Customs Service, junior lieutenant of Customs Service;
c. 4 years for granting class title of 3rd rank counsel of Customs Service, 2nd rank counsel of Customs Service, 1st rank counsel of Customs Service, and special title of major of Customs Service, lieutenant-colonel of Customs Service, colonel of Customs Service.

Conferring special and class titles without sequential order shall be allowed only in case of assigning customs officials to higher position and if the latter have done good offices, regardless the title envisaged for the position and the terms of holding it, but not more than once and not higher than two ranks within the period defined for holding each special and class title. Special and class titles may be conferred as agreed with the Government of the Republic of Armenia irrespective of requirements of this paragraph.

The President of the Republic of Armenia shall confer class title of state senior counsel and state counsel of Customs Service, and special title of major-general of Customs Service at representation of the RA Vice President.

Special and class titles of customs officials not mentioned in paragraph 6 of this Article shall be conferred by the Head of Higher Customs Authority.

The Government of the Republic of Armenia shall establish the order of conferring special and class titles on customs officials determined in paragraph 4 of the present Article, giving relevant bonuses for special and class titles, as well as special and class titles (utmost) to be conferred on customs officials in accordance with the position held.

Special and class titles shall be conferred on customs officials for life.

Customs officials may be deprived of special and class titles if dismissed from work.

The class and special rank may be demoted for violation of official duties, periodical failure to execute or partial execution of official duties, as well as for committing unfavourable actions. The class and special ranks may be demoted, as a disciplinary penalty, not less than two ranks the customs official possesses.

Assigning to relevant positions in Customs Bodies shall be done according to special and class titles the given person possesses.

Article 241. Guarantees for Fulfilling Duties by the Officials of Customs Authorities

While fulfilling their official duties the officials of Customs Authorities of the Republic of Armenia shall be under protection of the State.
2. While fulfilling their official duties the officials of Customs Authorities of the Republic of Armenia shall follow the present Code and other legal acts.

3. Any illegal interference in the activities of Customs Authorities officials shall be prohibited and shall incur responsibility in due course of law.

4. It is prohibited to create political parties within Customs Authorities.

5. Customs Authorities officials shall not occupy any other state position or be engaged in any paid work, except for scientific, research and creative activity.

CHAPTER 43.
THE TERMS AND RULES FOR USING PHYSICAL FORCE, SPECIAL MEANS AND FIREARMS

Article 242. Cases and Rules for Using Physical Force, Special Means and Firearms

1. Officials of Customs Authorities shall, in accordance with the procedure developed by the RA higher Customs Authority, be specially trained and periodically checked for their eligibility and ability to use physical force, special means and firearms. These persons shall also be skilled in rendering first aid.

2. In cases and manner envisaged in Articles 243, 244 and 246 the present Code, officials of Customs Authorities shall have the right to use physical force, special means and firearms.

3. Before using physical force, special means and firearms, the officials of Customs Authorities shall inform about their intent of such use, allowing adequate time for their demands to be fulfilled, except for cases of sudden and armed attacks or attacks with implementation of military machinery and other transportation means, as well as other cases when such warning is redundant or impossible in that situation or when a delay of using such measures may be dangerous for their life or health or cause other grave consequences.

4. Depending on the degree of danger caused by violation of law and the personality who makes the violation, as well as the power of resistance shown to officials of the Customs Authorities shall reduce to the least any danger required by the actions caused by the necessity of eliminating the danger.

5. The Head of the Customs Authority or his deputy shall immediately report any case of death or casualty resulting from the use of physical force, special means or firearms to the prosecutor’s office and the relevant authorities of the Ministry of Health.

6. Any abuse of the right to use physical force, special means or firearms shall be liable to punishment in the procedure envisaged by legislation.
7. The RA Office of Public Prosecutor shall have control over implementation of physical force, special means and firearms by officials of Customs Authorities.

**Article 243. Use of Physical Force**

Officials of Customs Authorities have the right to use physical force in accordance with the procedure established by law in cases when no other measures enable them to carry out such duties.

**Article 244. Use of Special Means**

1. Officials of the Customs Authorities shall have the right to use handcuffs, rubber clubs, tear gas, instruments for opening locks and means specially designed to stop a vehicle.

2. While performing their official duties officials of Customs Authorities may use special means in the following cases:
   a. In order to stop an assault on them or on other people;
   b. In order to stop an assault on buildings, premises and vehicles belonging to or under control of Customs Authority;
   c. During the arrest (or escorting to a destination) of a person who has made a violation and shows resistance to the official of Customs Authorities, if that resistance may cause harm to the surrounding people or the officials;
   d. In order to prevent the use of physical force against them;
   e. In order to stop a vehicle, if its driver does not comply to the demands of the official of the Customs Authority;
   f. In other cases when obstacles are caused to carrying out of official duties by them.

3. Special means are not used against women who show noticeable signs of pregnancy and against apparently disabled people, as well as minors except for cases of armed resistance by the mentioned persons, group or other attacks and in cases when there are actions threatening the life or health of people.

4. In case when there is a need for necessary protection or in case of extreme necessity, the Customs official may, in the absence of special means, apply other available means.

**Article 245. Carrying, Use and Keeping of Firearms**

In accordance with the procedure defined by legislation, designated officials of Customs Authority shall have the right to carry, keep and use firearms during the fulfilment of their official duties.

**Article 246. Application of Firearms**

1. Customs official entitled to carry, keep and use firearms shall have right to apply it:
   a. To prevent assault on them, if there is real danger to their life or health;
   b. To prevent attempts of seizing firearms or special means.

2. Before applying firearm the latter must be used for precautionary shot.
3. It is prohibited application of firearm against women who show noticeable signs of pregnancy, against disabled people, as well as minors except for cases of armed resistance by the mentioned persons and in cases when there are actions threatening the life or health of customs official.

4. The Government of the Republic of Armenia shall establish the order of supplying customs officials with firearms, as well as the list of firearms, weapons and special means.

SECTION 17.
FINAL PROVISIONS

CHAPTER 44.
TRANSITIONAL PROVISIONS

Article 247. Application of the present Code

1. The present Code shall enter into force from 1 January 2001.

2. The Government of the Republic of Armenia shall be obliged to ensure adoption of statutes enforcing implementation of the present Code before the latter enters into force.

3. From the date of the present Code coming into force the following Laws shall be declared null and void:
   a. The Law “On Stipulation of Special Titles to Employees of the RA Customs Authorities” of the Republic of Armenia adopted by the Supreme Council of the Republic of Armenia on July 17, 1993;

THE GOVERNMENT OF THE REPUBLIC OF ARMENIA