

## **Information about required documents and charges during accessing to the Azerbaijan market**

According to the Decision No. 263 of the Cabinet of Ministers of the Republic of Azerbaijan, on approval of the “Rules for declaring the goods and means of transport conveyed across the customs border”, following documents are necessary in importation to Azerbaijan’s customs territory:

- Customs declaration;
- Contract confirming the realization of foreign trade or document confirming person’s rights of possession, use and (or) disposal of goods, or any other document;
- Transportation documents depending on the mode of transport when the goods and means of transport are conveyed;
- Where customs representation is carried out directly or indirectly, document confirming the relevant authorization by person;
- Where goods are subject to customs charges, document confirming their extinguishment or the provision of guarantee for customs debt;
- Document confirming declared customs value of imported goods;
- Special permit document (license) for the importation of plant protection means, agrochemical substances, and precursors;
- Certificate of conformity, when the goods subject to mandatory certification are imported to customs territory;
- Veterinary certificate, when the goods under state veterinary control are imported to customs territory;
- Hygiene certificate, when food products are imported to customs territory;
- Import quarantine permission, when plants and plant products are imported to customs territory;
- The document certifying the origin of the goods indicated in customs declaration;

- Decision of the Cabinet of Ministers of the Republic of Azerbaijan or opinions of the appropriate state agencies respectively, when the goods specified in the annexes 1 and 2 of the “Rules on regulating import-export operation in the Republic of Azerbaijan”, approved by the Decree of the President of the Republic of Azerbaijan, No. 609, dated 24 June 1997, are brought into or taken out of the customs territory;
- Appropriate permit documents, when the goods restricted to be brought into or taken out of the customs territory by the Article 215 of the Customs Code, the Law of the Republic of Azerbaijan on “the List of the items which might belong to a certain participants of the civil turnover and are allowed to be in civil turnover based on special permit (with restricted civil turnover)”, as well as the decisions of the President of the Republic of Azerbaijan and the Cabinet of Ministers of the Republic of Azerbaijan, are conveyed across the customs border;
- Special permit document during the export, import, re-export, re-import and transit of the goods which are subject to export control.

According to the Decision No. 80 of the Cabinet of Ministers of the Republic of Azerbaijan "On custom duties and custom clearance fees in export-import operations of the Republic of Azerbaijan" of April 12th 2001, import tariff rates are as follows in Azerbaijan:

- Maximum tariff rate – 15%
- 7-tier group of rates – 0%, 0.5%, 1%, 3%, 5%, 10%, 15%
- 0-5% (approximately 40% of headings)
- Average rate applied: 9.0% - lower than in developing countries. Average rate applied to agricultural products: 13.5% - lower than in the developed and developing countries. Average rate applied to non-agricultural products: 8.3% - lower than in developing countries and LDCs.
- Ad valorem and specific customs duties are applied.

In accordance with the same Decision, Customs Clearance fee is such as:

- Customs value up to 1000 Manat – 10 Manat;
- Customs value 1001- 10 000 Manat – 50 Manat;
- Customs value 10 001 – 100 000 Manat – 100 Manat;
- Customs value over 100 001 Manat – 275 Manat.

According to the Taxes Code of Azerbaijan Republic, import VAT is 18% of customs value.