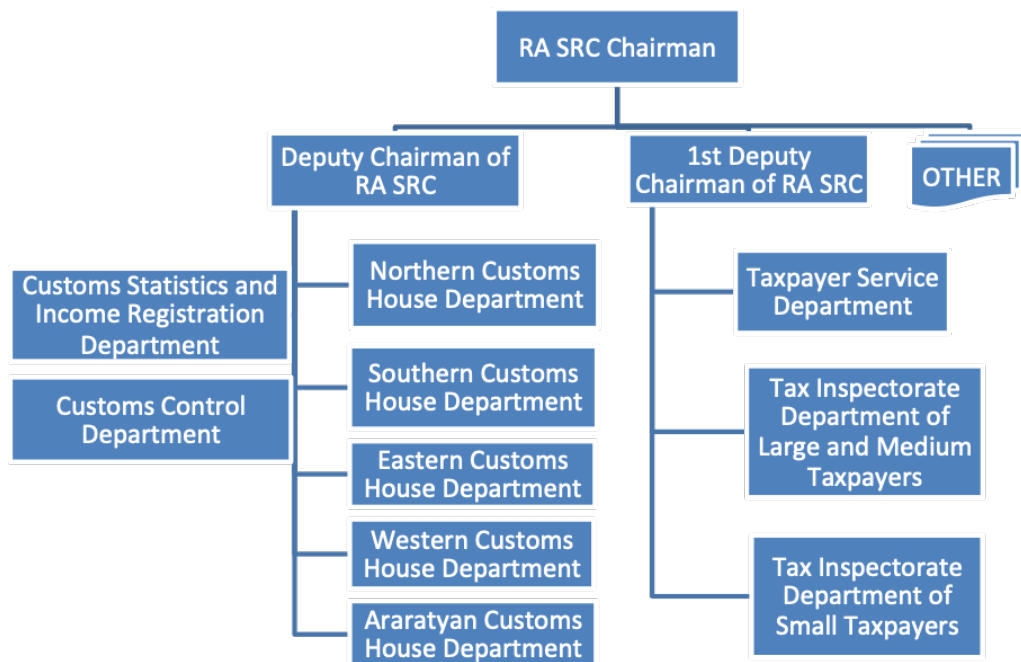


# 1.3 Armenia Customs Information

- Duties and Tax Exemption
  - Emergency Response
  - Exemption Regular Regime (Non-Emergency Response)
- Exemption Certificate Application Procedure
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In 2001, customs department was split from the Ministry of State Revenues and the State Customs Committee of the Government of Armenia was formed. However, by the presidential decree NH-226-N of August 20, 2008, State Customs Committee and State Tax Service of the Government of the Republic of Armenia were re-organized into State Revenue Committee of the Government of Armenia through a merger. The below diagram demonstrates the organizational structure of the State Revenue Committee concerning the Tax Service and Customs Service.



The regional customs houses are customs entities where the goods and means of transportation/vehicles transferred by the organizations registered in the customs zone of activity of the given regional customs house are processed. Each regional customs house has some customs points under its subordination. The customs points are customs entities where goods and vehicles conveyed by physical persons undergo final processing, as well as goods and vehicles conveyed by legal entities undergo registration and initial customs processing (in case of import and transit) or registration and release (in case of export and transit).

## Duties and Tax Exemption

- VAT - 20% from customs value (cost of goods plus transport cost) Import
- Duty an average 10% for specified goods
- Road Tax
- Ecology Tax
- Goods and services recognized as humanitarian assistance within the framework of humanitarian aid programs are exempt from all duties and taxes

In order to get HACC (Humanitarian Assistance Central Committee) approval prior of arrival of goods, letter request with supporting docs (cargo docs, distribution plan) should be submitted to HACC.

Copy of recognition letter should be submitted to Head of Customs before declaring goods.

Clearing cargo with incomplete documentation is not possible, in case of any missing documentation, goods could be unloaded at the bonded warehouse (or in case of big shipment or humanitarian assistance) in consignee's warehouse, however consignees do not have right to use goods until issue with docs are solved and clearance is done. Best before date of commodity, as per local legislation is a must on any kind of packaging, including bags. Usually as per law printing should be in Armenian as well, however for humanitarian assistance, issue with Armenian language was waived.

Since 2015 the Republic of Armenia became a member of Eurasian Economic Union (EAEU). The EAEU introduces the free movement of goods, capital, services and people and provides for common policies in macroeconomic sphere, transport, industry and agriculture, energy, foreign trade and investment, customs, technical regulation, competition and antitrust regulation. One of the main features of the Union is that there is no customs clearance required for the goods received from other member countries, which are Russian Federation, Kazakhstan, Kyrgyzstan and Belarus. For goods imported from EAEU, special tax forms need to be filled in and presented to the Tax Authorities: Import Declaration and a Statement on Import of Goods.

For contact information regarding government custom authorities, please follow the link below: [4.1 Armenia Government Contact List](#)

## Emergency Response

Agreements / Conventions Description	Ratified by Country?
<b>WCO (World Customs Organization) member</b>	Yes - Date: 30th June 1992
<b>Annex J-5 Revised Kyoto Convention</b>	Yes - Date: 25th April 2003
<b>OCHA Model Agreement</b>	Yes
<b>Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)</b>	Yes
<b>Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)</b>	Member of BSEC (Black Sea Economic Cooperation) Date: May 1st, 1999 Member of EAEU (Eurasian Economic Union) Date: January 2nd, 2015

## Exemption Regular Regime (Non-Emergency Response)

- Single Administrative Document (SAD) is completed based on this document
- Goods and vehicle declaration is automated and is implemented by ASYCUDA system
- Before starting declaration process the importer has the right to observe and measure goods and vehicles, and take samples if permitted by customs bodies on condition that they will be included in the submitted declaration
- Goods and vehicles are declared in the custom house by the following sequence:
  - Registering a SAD
  - Accepting a SAD
  - Selectivity
  - Payment
  - Goods Release

### SAD Registration

Based on the submitted documents the declarant fills out the corresponding fields in the SAD. The completed SAD is registered in the automated system.

The registered SAD is checked and signed by the declarant and stamped with the organization seal and is submitted to the authorized person in the custom house, i.e. to the estimating inspector

Amendments and supplements to the customs declaration are made before it is accepted by the authorized customs officer.

### Accepting a SAD

Customs bodies check the accuracy of the order of filling out the SAD, the completeness and validity of submitted documents, the accuracy of applying the customs value method, etc.

After the documents are checked the declarant is notified about the responsibility he/she bears in case incorrect information is provided and only after that the SAD is estimated and accepted.

The estimated SAD is sealed with inspector's personal seal, and the declarant signs and seals the document with the seal of the organization. The estimated SAD is considered to be accepted by customs bodies. It is a legal document starting from the moment it is accepted, and the declarant bears a responsibility for the inaccuracy of information declared by him.

### Selectivity

After estimating the SAD, further declaration direction is automatically selected by ASYCUDA SAD can be selected by:

- Red Passage - declared freight is subject to detailed inspection

- Yellow Passage - declared freight is subject to partial inspection
- Green Passage - declared freight is released without inspection

**Payment**

The declarant pays customs fees calculated in the SAD. All documents necessary for customs payments are to be completed, namely budget transfer notice of customs fees and customs fee receipt.

The SAD and the other above-mentioned documents are sealed by inspector's seal.

**Goods Release**

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

In case there is no correspondence between the information mentioned in the declaration and actual goods, a protocol regarding the violation of customs regulations is prepared in accordance with the legislation of the Republic of Armenia.

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

Declared goods are subject to veterinary, sanitary and other type of control provided by the state bodies of the RA, in case there is the necessity for it. After having inspected goods (red and yellow passages) in case information declared corresponds to actually existing goods, the freight is released by making an appropriate note on the SAD.

**Goods entering 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 Authorized Body of the Government of the Republic of Armenia coordinating humanitarian assistance (HACC).

<b>Organizational Requirements to obtain Duty Free Status</b>
<b>United Nations Agencies</b>
<ul style="list-style-type: none"> <li>• UN Agencies do not need to obtain duty free permissions in case they have appropriate agreement with Government of RA and is recognized by national assembly</li> <li>• According to local legislation (Tax Code on VAT article № 16) all international organizations (diplomatic and humanitarian) included in their list should not pay VAT</li> <li>• Please note: goods are not VAT exempt but VAT rate is 0%, for other duties it is an exemption</li> </ul>
<b>Non-Governmental Organizations</b>
<ul style="list-style-type: none"> <li>• NGOs should obtain through HACC permission for duty free entry for each shipment separately</li> </ul>

**Exemption Certificate Application Procedure**

<b>Duties and Taxes Exemption Application Procedure</b>
<b>Generalities</b>
<p>NGO should be registered as entity in Ministry of Justices.</p> <p>NGO should have approved plan for humanitarian assistance with defined targeted group. Request to HACC.</p> <p>According to Local legislation Humanitarian organization can obtain exemption for import duties and VAT</p> <p>Exemption is granted either by HACC (in case of NGO both local or international) or based on an agreement with Government</p>
<b>Process to be followed</b>
<p>Letter</p> <p>Registration certificate</p> <p>Shipping documents including detailed packing list with weight, number etc. (Process time - one week)</p> <p>HACC recognition and Duty free entry permission</p>

**Exemption Certificate Document Requirements**

Duties and Taxes Exemption Certificate Document Requirements (by commodity)						
	Food	Shelter, WASH & Education	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
<b>Invoice</b>	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs
<b>AWB, BoL, or Other Transport Documents</b>	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs
<b>Donation Non- Commercial Certificate</b>	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs
<b>Packing List</b>	Yes, Original, 1 copy, applies to UN and NGOs	Yes (detailed with number of pieces and weight)	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs	Yes, Original, 1 copy, applies to UN and NGOs
<b>Other Documents</b>	Phytosanitary Certificate	n/a	Needs to be registered brand in Armenia	Certificate of title or registration from origin	n/a	Import permission required from GoA

## Customs Clearance

### General Information

Customs Information	
<b>Document Requirements</b>	Instruction of temporary import must be indicated on the invoice
<b>Embargoes</b>	None
<b>Prohibited Items</b>	Specific drugs, protected species, imitation and/or counterfeit material
<b>General Restrictions</b>	GMO commodities are not allowed into the country. Food commodities should have at least 6 months shelf life remaining and best before date should be displayed on packaging

### Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	Shelter, WASH & Education	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
<b>D&amp;T Exemption Certificate</b>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>
<b>Invoice</b>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>
<b>AWB, BL, or Other Transport Documents</b>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>
<b>Donation Non- Commercial Certificate</b>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>
<b>Packing List</b>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>

<b>Phytosanitary Certificate</b>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>
<b>Other Documents</b>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>	<i>Yes, Original, 1 copy, applies to both UN and NGO</i>

## Transit Regime

The customs regime of transit shipment in Armenia is considered transportation of goods under customs control between two customs points without modification of the bill of lading. Transit shipment regime implies:

- No customs payments
- That the goods shall be transported from one customs point of destination to another within a ten-day period maximum and submission to customs bodies for temporary custody within the specified period in case of force majeure
- Exception of changes other than natural deterioration or changes caused by the transportation or storage under abnormal conditions;
- Obligatory customs accompanying in cases stipulated by the Rep of Armenia government if otherwise is not stipulated customs code.

There is government established list of goods that are prohibited to be transported through the Rep of Armenia territory. Those goods transportation through the Rep of Armenia territory shall be subject of licensing and the order of implementation. Carrier who arrange transit transportation of goods and means of transportation through the Rep of Armenia territory:

- Should incur liability for transit shipment of goods and means of transportation under the 'transit shipment' regime according to this code and other legal acts.
- In case of alienation, lost or not reaching to the customs point, or leaving the Rep of Armenia customs territory of goods and means of transportation without permission of the Customs Authorities, the carrier shall be obliged to pay the customs payments stipulated by "imported for free circulation" regime within 10 days following the date stipulated for the transit shipment and pay the penalties stipulated by the legislation in the event of failure to pay customs payments within the specified period.
- 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 actions or idleness of the RA State authorities and officials and that fact is stated with the relevant documents.

Since 2008 the Customs committee has started to encourage all organizations importing or exporting goods in Armenia to use licensed customs brokers to conduct clearance process

Currently almost all transport companies either have their own employee who have license to do clearance or have a contract with small companies who are providing such services

## Armenia Customs Additional Information

### Focal points for information

Since 2008 the humanitarian community in Armenia has outsourced customs clearance services to licensed brokers, customs clearance agencies include:

- GOSSELIN YEREVAN" Armenian-Belgian Joint Venture, Closed Joint-Stock Company (CJSC) Phone +37491402445 Point of contact Vahram M. Jotyan, Director E mail [yerevan@gosselinarmenia.com](mailto:yerevan@gosselinarmenia.com)
- TRANSIMPEX" Limited Liability Company (LLC) Point of Contact Vartan Barseghyan Phone +37491516869 E mail [vbarseghyan@transimpex.am](mailto:vbarseghyan@transimpex.am)
- "ARA AMIRYAN" Limited Liability Company (LLC), Point of Contact Ara Amiryan Phone +37491421530 e mail: [araamiryan@gmail.com](mailto:araamiryan@gmail.com)

In addition to above list there are several customs clearance agent available as per link [https://www.spyur.am/en/business\\_directory/bd/9433](https://www.spyur.am/en/business_directory/bd/9433)

The following table includes information on a focal point in the country's customs authority. This is a national official responsible for facilitating the Customs treatment of consignments of international emergency humanitarian assistance.

Customs Authority Focal Point	
<b>Governmental Body</b>	State Revenue Services
<b>Name (if available)</b>	
<b>Title</b>	
<b>Address</b>	3 Movses Khorenatsi Street, 375015 Yerevan, Armenia
<b>Telephone Number</b>	+374 (60) 54 44 44
<b>Fax Number</b>	+374 1 538 035
<b>Email</b>	<a href="mailto:secretariat@petekamutner.am">secretariat@petekamutner.am</a>
<b>Web:</b>	<a href="http://www.petekamutner.am/">http://www.petekamutner.am/</a>
<b>Languages of correspondence</b>	English, Armenian, Russian

## Customs Information by Entry Point

Each point of entry is equipped with customs office, immigration office and border authorities. Below are three main land entry points with description.

Entry Point Details: Bagradashen				
Land	Bagratashen, border with Georgia			
Name of Customs Officer in Charge	N/A			
Title	Shift leader			
Address	Bagratashen Village			
Operating Hours	0900 – 1800			
Telephone Number	+374 (60) 54 44 44			
Web	<a href="http://www.petekamutner.am/">http://www.petekamutner.am/</a>			
Languages of Correspondence	Armenian, Russian English (basic)			
Entry Point Details: Agarak				
Land	Agarak, border with Iran			
Name of Customs Officer in Charge	N/A			
Title	Shift leader			
Address	Agarak Town of Syunik marz			
Operating Hours	0900 – 1800			
Telephone Number	+374 10 285 452			
Web	<a href="http://www.petekamutner.am/">http://www.petekamutner.am/</a>			
Languages of Correspondence	Armenian, Russian, English (basic)			
Warehouse				
Official customs warehouses in Armenia as of September 2019. All goods crossing customs border are assigned to one of below customs warehouses where customs clearance inspection should be done. All warehouses are equipped with scale, space for unloading / loading, labourers, fork lifts.				
Name of Warehouse	Location / Address	Telephone	Rail Access	
			Yes	No
Dzunik Refrigerator	9 Arshakunats Street, Yerevan, Armenia	+374 10 566 200	Yes	
Trans Services	43 Shirak Street, Yerevan, Armenia	+374 10 420 001		No
Apaven	43 Araratyan Street, Yerevan, Armenia	+374 10 464 499	Yes	
Uratu OJSC	12 Arin Berd Street, Yerevan, Armenia	+374 10 474 631	Yes	
Firma New	Kotayk Marz Arinj, Armenia	+374 10 285 348		No
Hayk CJSC	11 Arin Berd Street, Yerevan, Armenia	+374 10 470 032	Yes	
Amgo Trans	10 Teyshebani Street, Yerevan, Armenia	+374 10 474 232	Yes	
Zangezur Terminal	Kapan Gortsaranayin St, Yerevan, Armenia	+374 28 566 500		No
Trans Alians	90 Araratyan Street, Yerevan, Armenia	+374 10 424 647	Yes	
Zvartnots Cargo Terminal	Zvartnots Cargo Terminal, Yerevan Airport, Armenia	+374 10 493 000 Ext: 71-12		No
MetXim	15/1 Artashat Highway Yerevan, Armenia	+374 10 499 636	Yes	
Customs Information and Document Requirements				
Clearing System				
<ul style="list-style-type: none"> <li>Import/export completed by the organisation should clear goods only at the customs houses where the organisation is registered</li> <li>Since majority of international organisations are registered in capital of Armenia, all goods arriving by surface should be cleared at Araratyan customs house goods arriving by air can be cleared at Zvartnots customs house</li> <li>At border crossing points, customs officers checking the documents and issue transit documents, to the regional customs house.</li> <li>Note: there is deadline for completing the customs clearance on each transit declaration which is normally 10 days, in case it is not completed within this time there is customs penalty of 100,000 AMD (about \$190)</li> <li>For detailed information please check the following link with interactive map - <a href="#">Republic of Armenia Customs Service</a></li> </ul>				

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