

## **AZERBAIJAN**

	ALINDAIGAN
General requirements and information	<ul> <li>The consignee should be present at the destination and should have a valid visa.</li> <li>The consignee should be employed by a registered company in Azerbaijan.</li> <li>Expatriates are permitted to import used household goods and personal effects duty and tax-free on temporary basis, which is valid till the time expatriates have finished their tenure and are ready to export their personal effects out of Azerbaijan, only customs levy charges 0.18%-0.30% of the invoice value of the shipment applicable. However, the temporary importation can be made only for the period of customer's visa validity.</li> <li>Expatriates are permitted to import electrical appliances tax and duty free on temporary import basis. In order to facilitate the temporary import declaration all electronic and electrical appliances should be clearly marked on the packing list along with their serial numbers. Only Customs procedure fees applicable in this case @ 0.3% + (VAT of 18 % on this amount) of the invoice value of the shipment.</li> <li>Import of all kind consumables goods like clothing, cosmetics, foodstuff, beverages and etc. are subject to the payment of customs duties and VAT.</li> <li>All import duties are charged based on CIF (cost, insurance, freight) value.</li> <li>Azerbaijan citizens are not permitted to import the household goods and personal effects on temporary import basis and therefore, are liable to payment of full taxes and duties in the amount equal to 36% of C.I.F. value in case of no availability of duty exempt certificate.</li> <li>Shipment of household goods and personal effects is subject to payment of customs levy, which varies from 0.18% up to 0.30% depending on the nature of goods.</li> <li>Per each group of goods the customs declaration should be issued at the Customs department. * The cost of each declaration is US\$ 175.00/ per main page and US\$ 150.00/- per each additional page. The number of groups and declarations respectively depends on variety of the goods inside the shipment. For example, clot</li></ul>
	* - cost of declarations is subject to change with no prior notification as the same is set by customs authorities.
Prohibited items for importation	<ul> <li>Weapons of all kinds (including knives, daggers even if souvenirs)</li> <li>Pornography</li> <li>Food items</li> <li>Narcotics</li> <li>Toxic material</li> <li>Radioactive material</li> </ul>
	<b>Note:</b> Precious jewelry, stones and currency can be imported only as accompanied baggage and must be declared with the customs authorities at the airport at the time of arrival. The declaration should be kept in the safe custody because the same will be required for presentation to the customs authorities at the time of departure.
Pets	Importation of pets is allowed. The following documents should be provided for at least 10 working days in advance prior to the pet's arrival:  • Vaccination certificate  • Veterinary certificate
Vehicles	Auto vehicles and motor cycles can be imported duty and tax-free on temporary import basis.

of this publication.



### **AZERBAIJAN**

- Temporary import is subject to refundable deposit at Customs department, exact amount for deposit is to be decided by Customs only after inspection of vehicle. As per our experience refundable amount varies from 3000\$ to 5000\$ depending on the condition/value of the vehicle.
- Only Diplomats can import vehicles without any deposit on duty free basis.
- Temporary imported vehicles and motor cycles must be exported out of Azerbaijan at the end of expatriate's tenure, and cannot be in the country longer than 2 years.
- Sale of the temporary imported vehicles and motor cycles is not permitted until full customs duty and VAT have been paid.
- Permanent importation of vehicles and motor cycles is subject to full payment of customs duties and taxes as per fixed customs tariff.
- All import duties are charged based on CIF (cost, insurance, freight) value.
- In case of temporary or permanent importation of vehicle in addition of customs duty customs levy of 0.18% up to 0.30% of CIF value will apply.
- Customs declaration has to be issued for permanent or temporary importation of the vehicle. The cost of declaration is US\$ 150.00 / no additional pages.
- Importation of vehicles with tanned glasses is not allowed into Azerbaijan.
- Importation of right hand drive vehicles is not allowed into Azerbaijan.

#### The following documents should accompany the shipment of vehicles:

- 1. Proforma invoice
- 2. Original title of the vehicle / technical passport of the vehicle

# Special instructions for importation of carpets, paintings, art effects and antiques

Importation and customs clearance of artifacts such as carpets, rugs, pictures, paintings, musical instruments, metal pots, etc. is a very complicated issue. In order to enable Your local agent to handle this process smoothly please make sure to provide us with the following documents and information well in advance prior to the shipment's arrival in Azerbaijan:

- 1. Packing list all these items have to be listed in the packing list with exact quantity of each item. If there is a discrepancy in number of items mentioned on the documents and actual number in shipment the customs will endorse only pictures for the items listed in the documents. As a result the customer whom these items belong to will have huge problems during re-exportation of these items from Azerbaijan and there is a great chance that he will not be allowed to re-export them out of Azerbaijan.
- 2. Proforma invoice for customs purposes only all these items have to be listed in the proforma invoice with exact quantity of each and every time.
- 3. 2 photos of each and every item should either arrive along with the shipment, or couriered or e-mailed to our office in Baku well in advance prior to the shipment's arrival. The photos are required for official importation of these items into Azerbaijan. Once the photos are endorsed with customs they will be passed to the consignee who has to maintain them till the time of re-export since they will be requested by customs authorities. If the customer is not able to present endorsed photos at the time of re-exportation then there is a great possibility that he will not be allowed to re-export them out of Azerbaijan.

**IMPORTANT NOTE:** The above procedures and documentation requirement apply to diplomatic and non-diplomatic shipments!

of this publication.



## **AZERBAIJAN**

	Ignorance and disobedience of the above mentioned requirements will lead to heavy extra charges which will be billed back to the agent and confiscation of the customs brokerage license of Your local agent. Therefore, you are kindly requested to carefully read all requirements and strictly follow them!
Documents required for importation of household goods and personal effects	<ul> <li>Way bill</li> <li>Packing list</li> <li>Proforma invoice for customs purposes</li> <li>Copy of the passport</li> <li>Copy of valid visa</li> <li>Valued inventory in English or Russian</li> <li>Power of attorney</li> <li>Confirmation of employment</li> <li>Two Copies of each Photograph for all Cultural Items (Photographs should not be combined)</li> </ul>
	<b>IMPORTANT</b> : Valued inventory is strictly required for customs clearance. Separate valid inventory lists should be issued for consumables items and household goods intended for temporary import. Valued inventory list for consumable items should contain very clear description of each individual item, e.g. cotton sanitary napkins, men cotton shirt, tooth paste and etc. such descriptions are very important because it helps the local customs authorities to determine the import duty which differs from item to item. Therefore, in order to minimize the customs duty on consumable items we suggest to under declaring the items for customs purposes only. Valued inventory list for items intended for temporary import should also be descriptive, e.g. double bed set, wardrobe, dining table with six chairs and etc. Home electrical and electronic appliances should be very clear mentioned along with their serial numbers. It is also suggested to declare the value for items for temporary import. <b>NOTE:</b> Valued inventory lists are purely for customs purposes and therefore the value does not have to be the same as used for insurance
	purposes. However, it is strictly advised not to enclose the list used to insurance purposes along with the shipping documents. The customs duties for consumables items are charges on CIF value, therefore total CIF should be clearly marked on the valued inventory.
Wines and spirits	The allowance limit for the importation of wine and spirits for personal consumption is three litters per shipment and 2 blocks of cigarettes (400 cigarettes) only.
Helpful Tips	NOTE: Please request consignment instructions before dispatch of the shipment to avoid extra storage charges at airport / terminal.  • Mark the waybills very clearly "Used Household goods and personal effects".  • Packing list should be in English or Russian.  • Do not attach the inventory list used for the insurance purposes with the documents enclosed with the shipment.  • Pre-alert along with the copies of the waybill, packing list, valued inventory and shipping schedule should be sent to our office well in advance.  Note: As experienced in the past that the custom regulations can change at any time with or without notice. We'll do our best to up-date our valued customers and agents with such changes.  We also strongly recommend to issue all the shipping documents very carefully according to the above mentioned instructions, which we were also at the contraction of the co
	understand, can be time consuming but it will definitely help you to avoid unnecessary delays and heavy storage charges at the end. For the sake of good order customer must learn these regulations prior to pack out.