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Amendments to the “Preferential and simplified Rules for the movement of goods across the customs border by individuals not intended for production or commercial purposes”

On 21 August 2020, the Cabinet of Ministers adopted a Decision on amendments to the “Preferential and simplified Rules for the movement of goods across the customs border by individuals not intended for production or commercial purposes”(hereinafter referred to as “**the Rules**”).

- ▶ Goods imported into the customs territory of the Republic of Azerbaijan once within one calendar month, the total customs value of which does not exceed the amount equivalent to USD 800, can be moved to the customs border on a preferential basis (without paying customs duties). If the goods exceed this amount, the recipient, sender or their authorized representative shall submit a simplified Declaration in written (paper or electronic) form before the goods are imported to the customs border, or in written (paper or electronic) form simultaneously with the presentation of the goods to the customs authority after the goods are imported to the customs border. Customs payments for these goods are calculated in AZN at the rate determined by the Central Bank of the Republic of Azerbaijan on the day of customs clearance, and are transferred by an individual only through a Bank, mail or payment card to the account of customs authorities using an electronic payment system;
- ▶ Goods imported into the customs territory on behalf of the same individual once within one calendar month by international mail or by a shipping company, the total customs value of which does not exceed the amount equivalent to USD 300, can be moved to the customs border on a preferential basis (without paying customs duties). If the goods exceed this amount, the recipient, sender, or their authorized representative shall submit a simplified electronic Declaration to the customs authority. Customs payments for these goods are calculated in AZN at the rate determined by the Central Bank of the Republic of Azerbaijan on the day of customs clearance, and are transferred by an individual only through a Bank, mail or payment card to the account of customs authorities using an electronic payment system;
- ▶ If the quantity of identical and (or) homogeneous goods crossing the customs border by an individual is more than 2, the quantity of goods crossing the customs border on a preferential basis (without paying customs duties) shall be determined by the customs authorities on the basis of features specified in the Rules; for the same and (or) homogeneous goods exported in excess of the established amount, customs duties shall be paid without taking into account the limits provided for in these Rules (i.e. USD 300 and USD 800);
- ▶ According to the amendments, for import of funds and property, in the amount equivalent to USD 40,000 and a vehicle with a volume of not more than 3,000 cubic centimeters, employees of the diplomatic service of the Republic of Azerbaijan who has served in diplomatic missions and consulates of the Republic of Azerbaijan for at least two years and persons performing administrative and technical service of diplomatic service bodies, military personnel guarding diplomatic missions and consulates of the Republic of Azerbaijan in foreign countries and international organizations shall submit to the customs

authority approved copies of orders of their appointment and recall. According to the current Rules, employees of the diplomatic service of the Republic of Azerbaijan and other persons specified in the previous sentence are not subject to customs duties for the import of vehicles, funds, and property acquired during their work abroad;

- ▶ Goods in unaccompanied baggage may be declared by an individual transporting them, a carrier company, a postal operator, or their representative;
- ▶ Obligations related to customs clearance of goods belonging to a minor imported in accordance with the procedure provided for in paragraphs 3.11-3.14 of the Rules in unaccompanied baggage shall be performed by his parents, adoptive parents, guardians, trustees or other individuals acting on the basis of power of attorney of these persons;
- ▶ The submitted Declaration must be signed by the declarant or other person authorized in accordance with the Rules, and certified with a seal and signature under the personal number of the responsible person of the customs authority performing customs clearance;
- ▶ Sub-articles 8 and 9 have been added to the "list of goods to be declared in writing by individuals crossing the customs border of the Republic of Azerbaijan". These provisions include cash national currency (paper and metal banknotes) in the amount of AZN 20,000 (twenty thousand) and above, securities denominated in national currency, as well as mobile phones and other wireless communication equipment delivered by individuals during the trip, as well as international mail to the territory of the country.

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