

| Goods                               | Documents required   | Customs Prescriptions  | Remarks  |  |  |
|-------------------------------------|--|--|--|--|--|
| General requirements and            | The consignee should be present at the destination and should have a valid visa.   |  |  |  |  |
| information                         | The consignee should be employed by a registered company in Azerbaijan.  |  |  |  |  |
|                                     | <ul> <li>Expatriates are permitted to import HHG and personal effects duty and tax free on temporary basis which is valid till the time expatriates has finished their tenure and are ready to export their HHG 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 household goods and 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> </ul> |  |  |  |  |
|                                     |  |  |  |  |  |
|                                     | All import duties are charged in CIF (cost, insurance, freight) value.   |  |  |  |  |
|                                     | • 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.   |  |  |  |  |
|                                     | <ul> <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> </ul>  |  |  |  |  |
|                                     | <ul> <li>Per each group of goods the customs declaration should be issued at the Customs department. The cost of each de main page and US\$ 85.00/- per additional pages.* The number of groups and declarations respectively depends of the shipment. For example, cloth is one separate group, kitchen ware is second separate group, wooden furniture is furniture is fourth separate group, etc. Please note that final number of declarations and as a result cost for the safter customs clearance process is completed. These charges are <u>NOT</u> included into our normal destination rates informed well in advance who is responsible for these additional charges.</li> </ul>  |  |  |  |  |
|                                     | * - cost of declarations is subject to change with no prior notification as same is set by customs authorities.  |  |  |  |  |
| Household goods and personal effect | <ul> <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 Conies of each Photograph for all Value</li> </ul>  | lists should be issued for consumable<br>Valued inventory list for consumable<br>item, e.g. meat sausages, cotton s<br>descriptions are very important bed<br>import duty which differs from item<br>consumable items we suggest to<br>inventory list for items intended for te<br>wardrobe, dining table with six chair | trictly required for customs clearance. Separate valid inventory<br>oles items and household goods intended for temporary import.<br>e items should contain very clear description of each individual<br>sanitary napkins, men cotton shirt, tooth paste and etc. such<br>cause it helps the local customs authorities to determine the<br>to item. Therefore, in order to minimize the customs duty on<br>under declare the items for customs purposes only. Valued<br>emporary import should also be descriptive, e.g. double bed set,<br>s and etc. Home electrical and electronic appliances should be<br>ir serial numbers. It is also suggested to declare the value for |  |  |

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|                  | combined)   | 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.   |  |  |  |
| Prohibited items | <ul> <li>Pornography</li> <li>Food items</li> <li>Narcotics</li> <li>Toxic material</li> <li>Radioactive material</li> <li>Export of antiques, such as carpets, pair</li> </ul> | <ul> <li>Food items</li> <li>Narcotics</li> <li>Toxic material</li> </ul>   |  |  |  |
| Pets             | airport at the time of arrival. The declaration sh<br>authorities at the time of departure.   | <ul> <li>Note: 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.</li> <li>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:</li> </ul> |  |  |  |
|                  | Vaccination certificate   |   |  |  |  |
|                  | Veterinary certificate  |   |  |  |  |

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|                             |   |  | ALENDAIJAN   |
|-----------------------------|---|--|--|
| Goods                       | Documents required                                | Customs Prescriptions  | Remarks  |
|                             |   | duties and taxes as per fixed customs tariff.  |  |
|                             |   | <ul> <li>All import duties are charged in CIF (cost, insurance, freight) value.</li> <li>In case of temporary or permanent importation of the vehicle customs levy of 0.18% up to 0.30% of CIF value will apply.</li> <li>Customs declaration has to be issued for permanent or temporary importation of the vehicle. The cost of declaration is US\$ 130.00/- no additional pages.* These charges are <u>NOT</u> included into our normal destination rates and therefore, we should be informed well in advance who is responsible for these additional charges.</li> <li>Importation of vehicles with tanned glasses is not allowed into Azerbaijan.</li> <li>Importation of right hand drive vehicles is not allowed into Azerbaijan.</li> </ul> |  |
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|                             |   |  |  |
|                             |   | authorities.   |  |
| Artifacts and antique items | Packing list – all these items have to be listed  | IThe procedures and documentation requirement  | Importation and customs clearance of artifacts     |
|                             | in the packing list with exact quantity of each   | apply to diplomatic and non-diplomatic   | such as carpets, rugs, pictures, paintings,        |
|                             | and every time. If there is a discrepancy in      | shipments!   | musical instruments, metal pots, etc. is a very    |
|                             | number of items mentioned on the documents        |  | complicated issue. In order to enable your agent   |
|                             | and actual number in the arrived shipment the     | Ignorance and disobedience of the above  | to handle this process smoothly please make        |
|                             | customs will endorse only pictures for the items  | mentioned requirements will lead to heavy extra  | sure to provide the documents and information      |
|                             | listed in the documents. As a result the          | charges which will be billed back to the agent   | well in advance prior to the shipment's arrival in |
|                             | customer whom these items belong to will have     | and confiscation of the customs brokerage  | Azerbaijan.  |
|                             | huge problems during re-exportation of these      | license of your agent. Therefore, you are kindly   |  |
|                             | items from Azerbaijan and there is a great        | requested to carefully read all requirements and   |  |
|                             | possibility that he will not be allowed to re-    | strictly follow them!  |  |
|                             | export them out of Azerbaijan.                    | Export of locally purchased carpets and  |  |
|                             | Proforma invoice for customs purposes only -      | paintings is allowed unless the items are not  |  |
|                             | all these items have to be listed in the proforma | considered antique and of cultural value. The  |  |
|                             | invoice with exact quantity of each and every     | permission from the Azerbaijan Carpet Museum   |  |
|                             | time. If there is a discrepancy in number of      | and Art Museum is required to export locally   |  |
|                             | items mentioned on the documents and actual       | purchased carpets, paintings and other effects. If   |  |
|                             | number in the arrived shipment the customs will   | such permissions are not given by the Ministry   |  |
|                             | endorse only pictures for the items listed in the | then these items must stay in Azerbaijan and   |  |
|                             | documents. As a result the customer whom          | cannot be exported under any circumstances.  |  |
|                             | these items belong to will have huge problems     |  |  |
|                             |   | 1  |  |

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|                                   |   |                       | AZERDAIJAN                                     |
|-----------------------------------|---|-----------------------|--|
| Goods                             | Documents required  | Customs Prescriptions | Remarks  |
| Goods                             | <ul> <li>during re-exportation of these items from Azerbaijan and there is a great possibility that he will not be allowed to re-export them out of Azerbaijan.</li> <li><b>2 photos</b> 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</li> </ul>   |                       | Remarks  |
|                                   | of re-export since they will be requested by<br>customs authorities. If the customer is not able<br>to present endorsed photos at the time of re-<br>exportation then there is a great possibility that<br>he will not be allowed to re-export them out of<br>Azerbaijan.   |                       |  |
|                                   | The ellevision of wine on   |                       | hand and 2 blacks of sizerstas (400 sizerstas) |
| Wines and spirits<br>HELPFUL TIPS | <ul> <li>The allowance limit for the importation of wine and spirits for personal consumption is three litters per head and 2 blocks of cigarettes (400 cigarettes).</li> <li>Mark the waybills very clearly "Used Household goods and personal effects".</li> <li>Packing list should be in English or Russian.</li> <li>Do not attach the inventory list used for the insurance purposes with the documents enclosed with the shipment.</li> <li>Pre-alert along with the copies of the waybill, packing list, valued inventory and shipping schedule should be faxed to our office well in advance.</li> <li>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.</li> <li>We also strongly recommend to issue all the shipping documents very carefully according to the above mentioned instructions, which we understand, can be time consuming but it will definitely help you to avoid unnecessary delays and heavy storage charges at the end.</li> </ul> |                       |  |

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