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GUIDE

FOR INDIVIDUALS CROSSING THE BORDER OF THE REPUBLIC OF ARMENIA

Transferring goods with the status of Eurasian Economic Union goods from the member states of the Eurasian Economic Union to the Republic of Armenia.

2024

The purpose of this guide is to introduce the regulations governing the transportation of goods with the status of Eurasian Economic Union (hereinafter referred to as "the Union") goods from the member states of the Eurasian Economic Union to the Republic of Armenia.

TO BE AWARE OF UPON ARRIVING IN THE REPUBLIC OF ARMENIA BORDER

Attention:

You can find more detailed information on the regulations governing the transportation of goods by individuals across the border of the Republic of Armenia by visiting the official website of the State Revenue Committee of the Republic of Armenia: **https://src.am/am/getMenusContents/266**:

You may also scan the QR code below:



1. Are goods with the Union goods status transported from the member states of the Eurasian Economic Union to the Republic of Armenia with accompanied luggage by an individual subject to declaration?

Transporting goods with the status of Union goods from the member states of the Eurasian Economic Union (hereinafter referred to as "the EAEU") to the Republic of Armenia, are not subject to declaration (except for the cases of transporting goods to the Republic of Armenia through the territory of a state that is not a member state of the EAEU, when it is required to identify the goods using the passenger customs declaration form).

2. What should be done in order to maintain the status the Union goods status for goods in accompanied baggage transporting to the Republic of Armenia while crossing through the territory of the state that is not a member of the EAEU?

When transporting goods with the Union goods status in the accompanied baggage through the territory of a non- EAEU member state to the Republic of Armenia, in order to maintain the status of those goods, the goods with the Union goods status must be identified by using the passenger customs declaration form.

3. How is the identification of goods with the Union goods status transported to the Republic of Armenia in accompanied baggage through the territory of a non-EAEU member state carried out, in order to maintain the Union goods status?

Identification is carried out by the customs authority of the place of departure using the passenger customs declaration form, in which the individual indicates information about himself, as well as information that allows to identify the goods.

Attention

In the customs authority at the place of arrival, the goods are considered as having the Union goods status, in the presence of the marking "Products of the Eurasian Economic Union" in the section of "For service notes" by the official of the customs body of the place of departure and the stamp of a personal numbered stamp of the official of the customs authority at the place of departure.

4. When identification is not required to maintain the status of goods with the Union goods status transported with accompanied baggage through the territory of a non-EAEU member state to the Republic of Armenia?

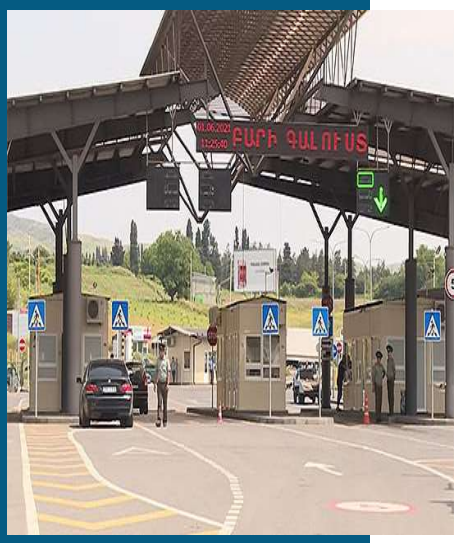
Identification is not required:

- In the case of the transportation of vehicles for personal use registered in the member states of the Union,

- in the case of the transportation of goods transported by air without making an intermediate landing in the territories of states that are not members of the Union,

- without payment of customs duties and taxes from non-EAEU member states for goods that do not exceed the permissible value, weight and/or quantity norms for importing goods into the customs territory of the EAEU, except for those products subject to the prohibitions and restrictions in accordance with Article 7 of the EAEU Customs Code.





5. What will happen to the goods with the status of the Union goods status, if the goods transported to the Republic of Armenia through the territory of a non-EAEU member state are not declared by an individual through the "Customs transit" customs procedure or are not identified for transportation through the passenger customs declaration form?



The goods transported to the Republic of Armenia through the territory of a non-EAEU member state that are not declared by the "Customs transit" customs procedure, or are not identified through the passenger customs declaration form will lose the status of Union goods and will be considered by the customs authority of the place of arrival as having the status of foreign goods.

Attention

In that case, the goods which are with individual must be imported to Armenia in the same manner and under the condition as goods transported from non-EAEU member states.

6. Are customs fees charged for goods for personal use transported by individuals from EAEU member states to the Republic of Armenia, which have the Union goods status?

Customs fees are not charged for goods for personal use transported by individuals from EAEU member states to the Republic of Armenia, which have the the Union goods status.

Attention

Tax obligations may arise for goods imported in commercial quantities.

7. What kind of tax obligations may arise for individuals in case of importing goods with the Union goods status to the Republic of Armenia from EAEU member states?

In the case of importing goods with the status of Union goods with exceeding the quantities defined by the Decree of the Government of the Republic of Armenia No. 171-N on February 13, 2020 "**On Obvious trade quantities of products imported to the Republic of Armenia by individual non-entrepreneurs and submission of an import tax declaration form and directly to determine the exemplary form of notification on the obligation to implement tax payment and about to recognize the** Decree of the government of the Republic of Armenia No. 865 of July 30, 2015 as void about an individual is obliged to submit an import tax declaration form and pay indirect taxes.

8. When are goods for personal use with Union status transferred from member states of the EAEU to the territory of the Republic of Armenia without submitting an import tax declaration form and paying indirect taxes?

In case when the goods with the Union goods status do not exceed the quantities defined by Annex 1 to the Decree of the Government of the Republic of Armenia No. 171-N on February 13, 2020.

Note: You can look for the Decree of the Government of the Republic of Armenia No. 171-N on February 13, 2020 about the quantities established in the website page www.arlis.am.

9. In what time frame is the individual obliged to submit the import tax declaration form to the tax authority and pay indirect taxes if the goods imported to RA by an individual from EAEU member states exceed the apparent commercial quantities defined by the Decree of the Government of the Republic of Armenia N 171-N on February 13, 2020?

If the goods transported by an individual exceed the apparent commercial quantities defined by the Decree of the Government of the Republic of Armenia N 171-N on February 13, 2020, then the individual is obliged to submit an import tax declaration form to the tax authority and pay indirect taxes on the 20th day of the month following the month including the day before importing the goods into the territory of the Republic of Armenia (crossing the state border of the Republic of Armenia).



STATE REVENUE COMMITTEE OF THE REPUBLIC OF ARMENIA

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