

THE CUSTOMS CODE OF
THE REPUBLIC OF ARMENIA

(Adopted on July 6, 2000)

SECTION 1

MAIN PROVISIONS

CHAPTER 1. GENERAL PROVISIONS

Article 1. Customs Legislation of the Republic of Armenia

1. The Customs Legislation of the Republic of Armenia shall govern relations associated

- i) 'foreign persons' means persons not referred to in paragraph (h) of this Article;
- j) 'carrier of goods' means persons that are owners or buyers of the goods or persons that are vested with authority to possess of the goods or, in accordance with a procedure defined in this Code, to dispose of them on their own behalf pursuant to a procedure provided for by the Legislation of the Republic of Armenia;
- k) 'declarant' means a carrier of goods or a customs broker (mediator) declaring and presenting the goods and means of transport to the customs bodies;
- l) 'shipper' means a person actually carrying the goods or incurring liability for the use of the means of transport;
- m) 'customs regime' means a set of provisions regulating the implementation of the customs policy. These provisions state the purpose of the carriage of goods and means of transport across the customs border and regulate the relations arising from the carriage of the goods and means of transport;
- n) 'release' means a delivery of the goods and means of transport to the persons referred to in paragraphs (h) and (i) after the completion of the customs formalities with the customs bodies;
- o) 'customs formalities' means necessary procedures applied in respect to the release of the goods and means of transport, as provided for by this Code and other legal instruments, before the release thereof pursuant to a certain customs regime;
- p) 'customs control' means a system of measures applied by the customs bodies with the view of ensuring the adherence to the provisions provided for by the laws and other legal instruments of the Republic of Armenia and international conventions;
- q) 'non-tariff measures' means measures provided for by law and other legal instruments that restrict the import into the Republic of Armenia and export outside of the Republic of Armenia of the goods and means of transport without having a direct influence on the amounts of customs charges;
- r) 'customs charges' means customs duties, taxes, duties and other mandatory charges levied by the customs bodies pursuant to the law on the goods and means of transport carried across the customs border of the Republic of Armenia;
- s) 'force majeure' means any force or circumstance beyond a person's control inhibiting the latter to perform his/her obligations assumed pursuant this Code;
- t) 'measures aimed at the protection of consumer interests'

Article 4. Customs Policy of the Republic of Armenia

1. The Republic of Armenia shall pursue a uniform customs policy forming an indispensable part of the general economic policy of the Republic of Armenia.
2. The objectives of the customs policy pursued by the Republic of Armenia shall be the effective application of the customs control measures with respect to the goods' turnover across the customs border and throughout the customs territory of the Republic of Armenia and other customs policy measures, contribution to ensuring of the economic sovereignty and security of the Republic of Armenia, protection of the domestic market, implementation of other tasks of economic policy targeting to promote the national economy.

Article 5. Customs Territory and Customs Border of the Republic of Armenia

1. The customs territory of the Republic of Armenia shall comprise the territorial lands, water basin and airspace of the Republic of Armenia.
2. There may be areas under free customs warehouses within the territory of the Republic of Armenia. These areas shall be deemed as areas located outside the customs territory of the Republic of Armenia, unless otherwise provided for by law.
3. The frontiers of the Republic of Armenia's customs territory, as well as the frontiers of free customs warehouses shall be deemed as the customs border of the Republic of Armenia.

CHAPTER 2. ORGANISATION OF THE CUSTOMS AFFAIRS

Article 6. Handling of the Customs Affairs

The customs affairs of the Republic of Armenia shall be handled, organised and supervised by the State Authorised Body (hereinafter referred to as "Superior Customs Body").

Article 7. Customs Bodies

1. In the Republic of Armenia the customs affairs shall be pursued by the customs bodies, which are law enforcement bodies.
2. The customs bodies of the Republic of Armenia shall include
 - a) the Superior Customs Body,
 - b) the regional customs houses under the Superior Customs Body,
 - c) the customs posts under the Superior Customs Body.
3. The regional customs houses and customs posts shall be established, reorganised and liquidated by the Government of the Republic of Armenia.
4. The regional customs houses and customs posts under the Superior Customs Body shall operate in the areas assigned by the Government of the Republic of Armenia in accordance with a procedure prescribed by the Superior Customs Body.

Article 8. Customs Laboratories and Training Facilities

1. Customs laboratories may be created in the view of conducting expert examination and testing of goods for the customs purposes.
2. Specialised training institutions in the field of customs may be created with the view of conducting research works, training and re-training of personnel.

Article 9. Main Tasks of the Customs Bodies

1. The main tasks of the customs bodies shall be:
 - a) to ensure the economic sovereignty, economic security, protection of economic interests and of the domestic market;
 - b) to ensure the application of the provisions laid down in the Customs Legislation, to supervise the fulfilment of the requirements stipulated by the Customs Code, to prevent, suspend and reveal the breaches of the Customs Legislation, to carry out activities in the field of levying the debts accumulated in respect of the Republic of Armenia's State Budget because of the non-fulfilment of the liabilities provided for by the Customs Legislation;
 - c) to apply customs related measures provided for by the Customs Legislation in the field of trade-and-economic relations, to apply non-tariff measures provided for by the Customs Legislation of the Republic of Armenia at the time of carrying the goods and means of transport across the customs border of the Republic of Armenia, to levy and transfer to the State Budget the customs charges;
 - d) to execute customs control and carry out customs formalities, to create favourable conditions for the goods' and travellers' traffic across the customs border of the Republic of Armenia;
 - e) to fight against contraband and other breaches of the Legislation of the Republic of Armenia relating to the carriage of goods and means of transport across the customs border, to prevent illegal traffic of narcotics, weapons, articles of cultural, historical and archaeological value, intellectual property objects, plants and animals on the verge of extermination, as well as the parts thereof and other goods, to support the international struggle against terrorism;
 - f) to support the development of the foreign economic relations of the Republic of Armenia;
 - g) to promote measures on quality control of imported goods with the view of ensuring protection of consumer interests;
 - h) to fulfil the Republic of Armenia's customs related obligations and effectuate the rights foreseen by international conventions, to co-operate with the customs and other competent bodies of foreign states and international organisations dealing with customs issues;
 - i) to maintain the customs statistics of the Republic of Armenia;
 - j) to analyse and study the customs affairs and provide advisory services in the customs field;

2. The tasks referred to in paragraph 1 of this Article shall be performed by the customs bodies within the scope of the competence thereof in cases where foreseen by the Customs Legislation .

Article 10. Normative Acts of the Superior Customs Body

The Superior Customs Body shall adopt administrative normative acts in cases envisaged by this Code and other legal instruments.

Article 11. The Identification Sign of the Customs Bodies

The customs bodies, the means of transport belonging to the customs bodies shall have an identification sign approved by the Government of the Republic of Armenia.

Article 12. Officials of the Customs Bodies

Only citizens of the Republic of Armenia shall be eligible for the employment with the customs bodies.

Article 13. Liabilities of the Officials of the Customs Bodies

The officials of the customs bodies shall incur liability for illegal actions or inactivity pending the exercise of their official duties as prescribed by this Code and other legal instruments.

Article 14. Co-operation of the Customs Bodies with Other Persons

1. Within the scope of their competence, the state bodies and officials of the state bodies shall be liable to assist the customs bodies in coping with the tasks laid before the customs bodies.
2. The customs bodies shall co-operate with other persons for the customs purposes.
3. Where so provided for by law, on the initiative and under the control of the customs bodies, certain functions falling within the competence of the customs bodies can be performed by other persons of the Republic of Armenia.

Article 15. Allocation of Areas, Offices, Warehouses, Equipment and Means of Communication to the Customs Bodies

Those organisations, institutions and natural persons which are interested that the customs perff Ar of their official duties as prescribed 0.7(egal acte custo) 4.7(a.)]TJ ence ofe an n.7(c)ee cu5(prmT* .

Article 17. Appeal against Decisions, Actions or Inactivity of the Customs Bodies and Their Officials

Decisions, actions or inactivity of the customs bodies and the customs officials can be appealed in accordance with a procedure provided for by the Legislation of the Republic of Armenia.

SECTION 2

CARRIAGE OF GOODS AND MEANS OF TRANSPORT ACROSS THE CUSTOMS BORDER OF THE REPUBLIC OF ARMENIA

CHAPTER 3. CARRIAGE OF GOODS AND MEANS OF TRANSPORT ACROSS THE CUSTOMS BORDER OF THE REPUBLIC OF ARMENIA CUSTOMS REGIMES

Article 18. The Right to Import and Export Goods and Means of Transport

1. The persons shall have equal rights to import into the Republic of Armenia and export out of the Republic of Armenia goods and means of transport.
2. The rights of the persons carrying goods and means of transport across the customs border of the Republic of Armenia can be limited where so provided for by law.

Article 19. Prohibition on Import and Export of Goods and Means of Transport

1. Import of goods and means of transport into the customs territory of the Republic of Armenia and their export out of the customs territory of the Republic of Armenia may be prohibited in cases foreseen by this Code and other legal instruments, when and where these goods and means of transport present a threat to the state and national security, public order, life and health of humans, flora and fauna, environment, moral values of the population, historical, cultural, archaeological values, property (including intellectual property), rights and legitimate interests of the persons.
2. The goods and means of transport referred to in paragraph 1 of this Article shall be subject to immediate exit outside the territory of the Republic of Armenia or return into the territory of the Republic of Armenia, when and where these goods and means of transport are not subject to confiscation pursuant to a procedure provided for by law. The exit outside the Republic of Armenia's territory or the return into the Republic of Armenia's territory of the mentioned goods shall be effectuated by the carrier or shipper thereof at his/her own expenses. Where the exit or return of the goods is not possible or is not brought into effect by the carrier or the shipper, these goods and means of transport shall be subject to:
 - a) being handed over to the customs bodies for the customs custody in the Republic of Armenia for up to ten days' period before they are released pursuant to a relevant customs regime. Upon the expiry of the mentioned period these goods and means of transport shall be subject to seizure in compliance with a procedure provided for by law;
 - b) declaration under the customs regime of destruction, if so is the will of the carrier.

Article 20. Restrictions on the Import and Export of Goods and Means of Transport

1. The Government of the Republic of Armenia may impose non-tariff measures on the import into and export out of the Republic of Armenia of the goods and means of transport pursuant to the Republic of Armenia's laws and international conventions on the grounds of economic policy, fulfilment of international obligations, economic sovereignty and security, protection of domestic consumer market, as well as in retaliation of discriminative measures or measures restrictive to the rights of the persons of the Republic of Armenia exercised by foreign states or unions of foreign states.

2. With the view of ensuring the provisions set out in paragraph 1 of Article 19 and paragraph 1 of Article 20, the Government of the Republic of Armenia
 - a) shall impose prohibitions on the carriage of certain types of goods and means of transport across the customs border of the Republic of Armenia pursuant to the

- m) abandonment of the property right to the State r;
- n) destruction.

2. Customs regimes other than those mentioned above can be established by law.

Article 23. Assignment and Change of a Customs Regime

1. Irrespective of the nature and quantity of goods and means of transport, any person shall be entitled to assign a customs regime or change it, unless otherwise provided for by this Code.
2. The customs regime designated for the carriage of goods and means of transport across the customs border of the Republic of Armenia can be changed within a period following the release of the goods and means of transport across the customs border of the Republic of Armenia during which, pursuant to this Code, they remain under the customs control. This rule shall not extend over the customs regime of importation into a free customs warehouse, which shall be subject to change in accordance with the provisions set out in paragraph 3 of this Article.
3. The customs regime of importation into free a customs warehouse designated for the carriage of goods and means of transport across the Republic of Armenia's customs border can be changed within a period, when the goods and means of transport are stored in a free customs warehouse following the release thereof across the customs border of the Republic of Armenia.

Article 24. Regulation of the Customs Regimes

Relations arising in conjunction with the customs regimes but not regulated by this Code, shall be subject to regulation pursuant a procedure established by the Government of the Republic of Armenia.

Article 25. Regime of **Importation for Free Circulation**

1. The regime of importation for free circulation shall regulate the importation of goods into the Republic of Armenia without an obligation of further exportation thereof.
2. Within the framework of this customs regime and in cases and to the extent foreseen by law
 - a) customs charges shall be levied;
 - b) non-tariff measures shall be applied.

Article 26. Regime of **Re-importation**

1. The regime of re-importation shall regulate the reverse importation into the customs territory of the Republic of Armenia of the goods that were exported out of the Republic of Armenia's customs te Tf

- a) only customs fees shall be levied, except for the cases when this regime is designated for the importation of the goods that have been formerly exported under the customs regime of temporary exportation for outward processing, in which case the imposition of the customs duties shall be subject to the provisions laid down in

2. Where goods and means of transport in transit are alienated, lost or fail to reach the exit customs post of the Republic of Armenia by any reason not acceptable by the customs bodies, the carrier of goods shall be liable to re-declare the goods pursuant to the regime of importation for free circulation within a ten days period following the date of expiry specified for the transit shipment and pay the customs charges imposed in respect of that customs regime, as well as the amount of fines defined by law for the failure of payment thereof in due time as calculated from the date of importation of these goods.
3. Notwithstanding the provisions laid down in paragraph 2 of this Article, the carrier of goods shall be relieved from the payment of the customs charges foreseen for the customs regime of importation for free circulation, where the goods and means of transport are destructed or are lost irrevocably by reason of force majeure, normal depreciation or unnatural conditions of carriage or actions or inactivity of officials of the
4. State Bodies of the Republic of Armenia, if and where these facts are justified by documentary evidence.

Article 29. Regime of ***Importation into a Customs Warehouse***

1. The regime of importation into a customs warehouse shall regulate the import of goods into the Republic of Armenia with the view of their storage under the customs control in customs warehouses foreseen by this Code.
2. Within the framework of this regime
 - a) customs charges shall not be levied, except for the customs duties;
 - b) non-tariff measures shall not be applied, except for the cases prescribed by this Code for this customs regime.

Article 30. Requirements for the Allocation of Goods under the Regime of ***Importation to a Customs Warehouse***

1. The regime of importation into a customs warehouse may be applied in respect of those goods, the import of which into the territory of the Republic of Armenia is not prohibited.
2. The goods that may present a damage to other goods stored in the customs warehouse shall be stored in specially equipped warehouses.

Article 31. Length of Time for the Storage of Goods under the Regime of Importation into a Customs Warehouse

1. Goods can be preserved under the regime of

The following actions shall be applicable in respect of the goods stored under the regime of importation into a customs warehouse:

- a) provision of necessary conditions for the preservation of the goods;
- b) with permission of the customs bodies, preparation of the goods for their further delivery and sale, division into lots, sorting, packaging, re-packaging, labelling, loading, unloading, stamping and any other action which does not lead to the change in the quality and in the meaning of the goods.

Article 33. Regime of ***Importation into a Duty Free Shop***

1. The customs regime of importation into a duty free shop

upon the exportation of the processed goods and upon the exportation under the re-exportationand-

- a) customs charges shall not be levied, except for the customs fees and, in cases where foreseen by this Code and other laws, other fees;
- b) the release of goods under the regime of temporary exportation shall be allowed for a period specified by the declarant, but not exceeding a period of one year. Where the initially specified period is less than one year, at the request of the declarant the Supreme Customs Body may prolong this period up to one year as calculated from the date of exportation;
- c) non-tariff measures shall not be applied, except for those measures aimed at the protection of the consumer interests and, in cases where foreseen by this Code and other laws, other measures;
- d) within ten days following the expiry of the period referred in subparagraph (b), the goods shall be subject to importation into the customs territory of the Republic of Armenia under the regime of re-importation;
- e) changes of the goods other than those caused by normal depreciation or unnatural conditions of carriage or storage shall be prohibited.

Article 42. Restrictions on Application of the Customs Regime of *Temporary Importation*

The Government of the Republic of Armenia shall establish the list of goods the release of which outside the customs territory of the Republic of Armenia under the regime of temporary exportation is prohibited.

Article 43. Surveillance of the Time Limits Specified for the Exportation of Goods under the Regime of *Temporary Exportation*

The surveillance of the time limits specified for the exportation of goods under the regime of temporary exportation shall be carried out by the customs bodies.

Article 44. Liabilities of the Carriers of Goods Arising from the Failure of Importation in Due time or Partial Importation of the Goods Exported under the Regime of Temporary Exportation

Unless otherwise stipulated by the Customs Legislation of the Republic of Armenia, where the goods exported under the regime of temporary exportation are not imported or are partially imported within a specified period, the carrier of goods shall be liable:

- a) within ten days following the expiry of the period specified for the exportation of the goods, to re-declare these goods under the customs regime of exportation for free circulation or under the customs regime of re-exportation and pay off the customs charges specified for that regime, as well as the amount of fines specified by law in case of failure of payment thereof in due time as calculated from the date following the expiry of the period specified for the exportation of these goods or
- b) in case of importation of the goods within a period specified in subparagraph (a) of this Article, to pay off the amount of fines referred to in the above-mentioned subparagraph as calculated from the date following the expiry of the period specified for the importation of these goods.

Article 45. Regime of Importation into a Free Customs Warehouse

1. The regime of importation into a free customs warehouse shall regulate the import of goods into the Republic of Armenia for the purpose of storage thereof in free customs warehouses foreseen by this Code without the customs control.
2. Within the framework of this regime:
 - a) customs charges shall not be levied, except for the customs fees;
 - b) non-tariff measures shall not be applied, except for those measures referred to in this Article.
3. The goods released under the regime of importation into a free customs warehouse can be imported into the customs territory of the Republic of Armenia pursuant to a procedure envisaged for the regime of importation for free circulation.
4. The goods released under the regime of importation into a free customs warehouse can be exported out of the customs territory of the Republic of Armenia pursuant to the regime of exportation for free circulation or the regime of re-exportation without being subject to imposition of customs charges or non-tariff measures.
5. This customs regime cannot be applied in respect of the goods, the importation of which into and exportation out of the customs territory of the Republic of Armenia is prohibited.
6. The Government of the Republic of Armenia may set prohibitions and restrictions on the storage of certain types of goods in the free customs warehouses.

Article 46. Actions in Respect of the Goods Released under the *Regime of Importation into a Free Customs Warehouse*

1. The following actions can be taken in respect of the goods released pursuant to the regime of importation into a free customs warehouse:
 - a) provision of necessary conditions for the storage of the goods;
 - b) preparation of the goods for the further delivery and sale thereof, division into lots, sorting, packaging, re-packaging, labelling, loading, unloading, stamping and any other action which does not lead to the change in the quality and in the meaning of the goods;
 - c) wholesale trade.
2. The customs bodies shall be entitled to prohibit activities and entry in the free customs warehouses of those persons that do not fulfil the requirements laid down in this Code and other legal instruments.

Article 47. Length of Time for the Storage of Goods under the Regime of the *Importation into a Free Customs Warehouse*

Article 48. Regime of Temporary Exportation for Outward Processing

1. The customs regime of temporary exportation for outward processing shall regulate the exportation of goods out of the customs territory of the Republic of Armenia on condition of the further importation thereof.
2. Within the framework of this customs regime
 - a) no other customs charges shall be levied except for the customs duties;
 - b) the exportation of the goods for processing purposes shall be permitted by the customs bodies on the basis of a conclusion issued by a body referred to in Article 49 of this Code for a period requested by the declarant, but not exceeding the period of one year.
 - c) within ten days following the expiry of the period referred to in subparagraph (b) of this paragraph, the goods shall be subject to importation into the customs territory of the Republic of Armenia or to being handed over to the customs for customs custody.
3. When the goods exported under this customs regime are imported under the customs regime of re-importation, during the customs formalities procedure the carrier of goods shall be liable to pay off the positive difference formed by the customs charges payable on the importation of the processed goods and on the importation of the goods exported for inward processing purposes under the re-importation customs regime, except for the customs duties, the calculation of which is made without deductions.

Article 49. Minimum Output to be Obtained in Consequence of the Processing Operations of the Goods Exported under the Regime of **Temporary Exportation for Outward Processing**

The minimum output to be obtained in consequence of the processing operations of the goods shall be defined by the body so authorised by the Government of the Republic of Armenia and in accordance with a procedure established by the Government of the Republic of Armenia.

Article 50. Liabilities of the Carriers of Goods Arising from the Failure of Importation in Due time or Partial Importation of the Goods Exported under the Regime of **Temporary Exportation**

Where the goods exported under the customs regime of temporary exportation for outward processing are not imported or are partially imported within a specified period, the carrier of goods shall be liable:

- a) within ten days following the expiry of the period specified for the importation of the goods, to re-declare the non-imported goods under the customs regime of exportation for free circulation or re-exportation and pay off the customs charges specified for this customs regime, as well as the amount of fines specified by law in case of failure of payment thereof in due time as calculated from the date following the expiry of the period specified for the importation of these goods or
- b) in case of their importation within a period as specified in paragraph (a) of this Article, to pay off the amount of fines referred to in the same subparagraph as calculated from the date following the expiry of the period specified for the importation of the goods.

Article 51. Regime of ***Exportation for Free Circulation***

1. The regime of exportation for free circulation

- e) the goods released under the regime of re-exportation shall be subject to importation out of the customs territory of the Republic of Armenia by the carrier of goods within up to ten days' period; in case of force majeure these goods shall be handed over to the customs for customs custody within the mentioned period.

Article 53. Customs Regime of ***Abandonment of the Property Right to the State***

1. The regime of abandonment of the property right to the State shall regulate the gratuitous surrender of the goods to the Republic of Armenia by the carrier of the goods.
2. Within the framework of this regime:
 - a) customs charges shall not be levied;
 - b) non-tariff measures shall not be applied, except for those measures aimed at the protection of the consumer interests and, in cases where foreseen by the Legislation of the Republic of Armenia, other measures.
3. The Government of the Republic of Armenia shall establish the list of goods, in respect of which the regime of abandonment of the property right to the State is not applicable.

Article 54. Customs Regime of Destruction

1. The regime of destruction shall regulate the destruction of the goods under the customs control with the view of making their further use impossible.
2. The customs regime of destruction shall be effected with the consent of the carrier of goods in accordance with a procedure established by the Government of the Republic of Armenia.
3. Within the scope of this customs regime:
 - a) customs charges shall not be levied, except for the customs fees;
 - b) destruction of the goods shall be carried out at the expenses of the carrier of goods.
4. The Government of the Republic of Armenia shall establish the list of the goods in respect of which the regime of destruction is not applicable.

Article 55. Relief of Liabilities Arising out from the Non-Fulfilment of the Obligation for Reverse Importation and Exportation within the Specified Period

The carriers of goods shall not be committed to the liabilities laid down in Articles 36, 40, 44 and 50 of this Code, where the breach of the obligation for reverse exportation (reverse importation) arises out from a force majeure, carriage and storage under unnatural conditions, normal depreciation of goods, as well as destruction and loss thereof because of the actions or inactivity of the officials or by any other reason, if this fact is justified by documentary evidence.

CHAPTER 5. CARRIAGE OF THE MEANS OF TRANSPORT CARRYING GOODS
AND CERTAIN TYPES OF GOODS ACROSS THE
CUSTOMS BORDER OF THE REPUBLIC OF ARMENIA

Article 56. Movement of the Means of Transport

1. The means of transport shall move across the customs border of the Republic of Armenia in accordance with the customs regime assigned the means of transport.
2. The means of transport moving across the customs border of the Republic of Armenia shall stop at places identified by the customs bodies.
3. The stoppage time of the means of transport shall be established by the customs bodies taking into consideration the length of time necessary for the execution of customs control and completion of customs formalities with respect to the means of transport and goods carried by them.
4. The means of transport shall move from the place of the stoppage only with permission of the customs bodies.

Article 57. Carriage of National Currencye Cu634 -1.63orical,.6393 -1.147654 Tw [(4. 1255 57.)-5ch

SECTION 3.

CERTAIN TYPES OF CUSTOMS RELATED ACTIVITIES LICENSING AND SUPERVISION

CHAPTER 6. TYPES OF ACTIVITIES SUBJECT TO LICENSING LICENSING AND SUPERVISION

ARTICLE 59. Types of Customs Related Activities Subject to Licensing and Main Licensing Requirements

1. The following types of activities shall be subject to licensing:
 - a) storage of goods in a customs warehouse under the customs control;
 - b) realization of goods in a duty free shop under the customs control;
 - c) storage of goods in a free customs warehouse;
 - d) customs brokerage;
 - e) activity of a customs shipper.
2. The procedure for licensing of the activities referred to in paragraph 1 of this Article shall be established by the Government of the Republic of Armenia.
3. The licensing of the types of activities referred to in paragraph 1 of this Article shall be made by the Superior Customs Body, provided the following documents are furnished by the applicant:
 - a) a request (application) for the grant of a license;
 - b) copies of the applicant's statutory documents legalised in a due form and manner prescribed by law;
 - c) a written account on the statutory fund;
 - d) documents filled in adherence to criteria defined by the Government of the Republic of Armenia and containing descriptions of areas, other basic facilities and technical saturation of these areas and facilities necessary for pursuing of the types of activities referred to in subparagraphs (a)-(e);
 - e) documents ensuring the fulfilment of the requirements laid down in Article 70 of this Code necessary for the grant of a license for the type of activity referred to in subparagraph (d) of paragraph 1 of this Article.
4. For the licensing purposes it shall be prohibited to solicit from the applicant such kind of documents, the solicitation of which doesn't derive from the requirements of this Code and other legal instruments.

Article 60. Supervision of Persons Running a Customs Related Activity Subject to Licensing

The supervision of the types of activities subject to licensing pursuant to paragraph 2 of Article 59 of this Code shall be effected by the Superior Customs Body.

CHAPTER 7. STORAGE OF GOODS IN CUSTOMS WAREHOUSES UNDER THE CUSTOMS CONTROL

Article 61. Customs Warehouses and Types of Customs Warehouses

1. A customs warehouse is a complex of one or several separate premises and open air grounds, where the goods released under the customs regime of importation into a free customs warehouse are stored under the customs control.
2. The following types of customs warehouses may exist:
 - a) warehouses for ground storage designed for the storage of goods belonging to any person;
 - b) warehouses for indoor storage designed for the storage of goods belonging to certain persons;
 - c) specialised warehouses designed for the storage of certain types of goods belonging to any person.
3. The customs warehouses can be set up by persons of the Republic of Armenia, to whom a license has been issued pursuant to paragraph 2 of Article 59 of this Code.

Article 62. Customs Warehousing of Goods under the Customs Control

1. The customs warehousing of goods shall be carried out in accordance with a procedure established by this Code and other legal instruments.
2. Persons responsible for the custody shall be liable:
 - a) not to allow the removal of goods from a customs warehouse, except where necessary to set up a customs control over the goods or to change the customs regime;
 - b) not to impede the execution of the customs control;
 - c) to ensure necessary conditions for the execution of the customs control by the customs bodies;
 - d) to maintain records of the movement of the goods and submit these to the customs bodies pursuant to a procedure established by the Superior Customs Body.

Article 63. The Relief of the Founders of Customs Warehouses from the Liability of the Payment of Customs Charges on the Goods Placed in a Customs Warehouse by other Persons

Founders of customs warehouses shall not incur liability for the payment of the customs charges on the goods that have been placed in the customs warehouse by other persons.

Article 69. Rights of the Customs Broker

The customs broker shall be entitled to carry out all the operations arising out from the requirements relating to the customs formalities, as well as other brokerage transactions relating to the customs affairs upon authorisation and at the expenses of the person he/she represents.

SECTION 4

Article 79. The Same or About the Same Period of Time

A period of 90 days preceding the given date shall be deemed as the same or about the same period of time.

Article 80. Goods of the Same Class

Goods pertaining to the same branch of industry and classifiable under the same heading of the Goods Nomenclature of Foreign Economic Activities (GNFEA) shall be deemed as goods of the same class.

CHAPTER 13. CUSTOMS VALUE AND CONSTITUENTS OF THE CUSTOMS VALUE OF THE GOODS CARRIED ACROSS THE CUSTOMS BORDER OF THE REPUBLIC OF ARMENIA

Article 81. Customs Value

The customs value of the goods carried across the customs border of the Republic of Armenia shall be the price paid or payable for the goods when sold for export to the country of importation and carried up to the customs border of the Republic of Armenia.

Article 82. Determination of the Customs Value

The customs value of the goods carried across the customs border of the Republic of Armenia shall be determined by the declarant, except for the cases prescribed by this Code, when the customs value is determined by the customs bodies.

Article 83. Constituents of the Customs Value

The customs value shall include

- a) the transaction value of the goods in the country of exportation;
- b) transport, loading, unloading, transshipment, insurance and other related costs made in connection of the goods' carriage up to the customs border of the Republic of Armenia;
- c) commission and brokerage accrued in relation to the carriage of the goods up to customs border of the Republic of Armenia , except buying commissions;
- d) the costs of the following goods and services where supplied directly or indirectly by the buyer to the supplier free of charge or at reduced cost for use in connection with the production and supply of the goods carried across the customs border of the Republic of Armenia:
 - i) the value of materials, components, parts and similar items incorporated in the goods;
 - ii) the value of tools and other similar items used in the production of the goods;
 - iii) the value of materials consumed in the production of the goods;

- iv) the value of engineering, artwork, design work, and other similar work necessary for the production of the goods;
- e) royalties and licence fees related to the sale of the goods being valued paid or payable by the buyer, either directly or indirectly, to the supplier;
- f) the value of tare, packing and packaging;
- g) the amounts payable to the supplier by the buyer for the further sale, use and disposal of the goods carried across the customs border of the Republic of Armenia.

Article 84. Inclusion of the Constituents of the Customs Value in the Customs Value

The costs referred to in subparagraphs (b)-(g) of Article 83 of this Code shall be included in the customs value where they are disregarded in the transaction value of the goods.

Article 85. Costs Not Included in the Customs Value

The following shall not be included in the customs value:

- a) indirect taxes paid or payable in the country of export and separately shown in payment documentation;
- b) shipment, loading, unloading, transshipment, insurance, commissions and brokerage costs made in the country of importation;
- c) the interest charges deriving from the financial liabilities of the buyer in relation to the supplier, except for the charges specified in paragraph (g) of Article 83 of this Code, provided that the interest rate in question does not exceed the average interest rate of similar transaction carried out at or nearly the same period of time in the country of export;
- d) the value of data (software etc.) borne on electronic carrier media.

Article 86. Declaration of the Customs Value

The customs value of the goods carried across the customs border of the Republic of Armenia shall be declared by the carrier of goods or his/her representative along with other data subject to declaration.

CHAPTER 14. RULES FOR DETERMINATION OF THE CUSTOMS VALUE

Article 87. Method of Determination of the Customs Value on the Basis of the Transaction Value

1. For the purpose of determining the customs value of the goods carried across the customs border of the Republic of Armenia on the basis of the transaction value, the following documents shall be due to be presented by the declarant:

- a) a document confirming the purchase of the goods in the country of export (invoice or any other interchangeable document) with indication of the date of issue of the document, reference number, seller (shipper), buyer (consignee), detailed description of the goods (denomination of the goods and the trade mark or brand name, if such are available) number of pieces, unit of measurement, unit price, weight and total value, as well as, where the goods are foreseen for shipment, the costs involved in relation to the shipment, loading, unloading, transshipment, insurance and other similar costs, commissions and brokerage (except for the buying commissions), the value of costs accrued, directly or indirectly, by the buyer to the supplier free of charge or at reduced cost for use in connection with the production and supply of the goods and for any subsequent resale, use or disposal of the goods, separately shown in the payment documents;
- b) certificate of country of origin of the goods;
- c) declaration confirmed by the customs authorities of the exporting country, where the seller (shipper) of the goods is mentioned as exporter of the goods and the buyer (importer) of the goods is mentioned as consignee;
- d) contract on sales of the goods or any interchangeable document.

2. The customs value of the goods carried across the customs border of the Republic of Armenia shall be determined on the basis of the transaction value if:

- a) no other restrictions are imposed in relation to the disposal or use of the goods in question, apart from those, which are covered by the laws or Government Decrees of the Republic of Armenia or which limit the geographical area, where the goods may be resold or which do not essentially influence the price of the goods;
- b) the sale or the selling (buying) price is not dependent on any circumstance, due to which the customs value cannot be determined on the basis of the price of the goods;
- c) any part of the proceeds of any subsequent resale or disposal of the goods by the buyer does not accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with subparagraph (g) of Article 83;
- d) the buyer and seller are not related, or where the buyer and seller are related, the transaction value is not ostensibly low or it may not be determined or verified.

Article 88. Cases of Determination of the Customs Value by the Customs Bodies

- 1. The customs value determined by the declarant shall be disregarded, if:
 - a) the declarant does not present documents to prove the costs accrued in relation to the loading, unloading, transshipment and insurance of the goods and for bringing thereof up to the customs border of the Republic of Armenia;
 - b) the declarant does not present to the customs bodies documents referred to in paragraph 1 of Article 87 of this Code;
 - c) restrictions are imposed on the carrier of goods in relation to the disposal and use thereof, apart from the restrictions, which are covered by law and other legal instruments or which limit the geographical area, where the goods may be resold or which do not essentially influence the price of the goods;

- d) the selling price of the goods is dependent on a circumstance, due to which the customs value cannot be determined on the basis of value of the goods;
 - e) any part of the proceeds of any subsequent resale or disposal of the goods by the buyer accrues directly or indirectly to the seller, if an appropriate adjustment cannot be made in accordance with subparagraph (g) of Article 83;
 - f) the customs value calculated on the basis of the transaction value is ostensibly low by reason of relatedness of the buyer and seller.
2. The customs value of the goods carried across the customs border of the Republic of Armenia shall be determined by the customs bodies through making relevant adjustment to Article 83 of this Code for the cases foreseen by subparagraph (a) of paragraph 1 of this Article.
 3. The customs value of the goods carried across the customs border of the Republic of Armenia shall be determined by the customs bodies pursuant to Articles 89-94 of this

- a) commissions and commercial additions (including the profit usually obtained from the sales of these goods on the domestic market of the Republic of Armenia) usually applied in the Republic of Armenia in connection with sales of the goods of the same class in case of determining the customs value of the imported goods;
 - b) costs of transport, warehousing, insurance and other similar costs incurred in the territory of the Republic of Armenia in case of determining the customs value of the imported goods;
 - c) taxes and other mandatory fees subject to payment in connection with the sales of the goods in the Republic of Armenia in case of determining the customs value of the imported and exported goods;
 - d) customs charges subject to payment on imported goods in case of determining the customs value of the imported goods.
3. The additions referred to in paragraph 1 of this Article shall include the warehousing, transport and insurance costs of the goods and other similar costs. These additions shall be made only in case of determining the customs value of the goods subject to exportation out of the Republic of Armenia.
4. If neither the goods imported at or about the same time nor identical nor similar goods are sold on the domestic market of the Republic of Armenia in the same condition as imported, then the customs value of the imported goods can be determined on the basis of the [unit] price at which the imported goods are sold in the Republic of Armenia in the greatest aggregate quantity after undergoing further processing, due allowance being made for the value added by such processing and the deductions provided for by this Article.

Article 92. Determination of the Customs Value on the Basis of the Computed Value

The customs value of the goods carried across the customs territory of the Republic of Armenia shall be determined on the basis of the computed value thereof, consisting of the sum of:

- a) the cost or value of materials and processing employed in producing the imported goods;
- b) an amount for profit and general expenses expected by producers in sales of goods of the same class or kind in the country of export for the import into the Republic of Armenia or in the Republic of Armenia for the export into the country of import.
- c) the transport, loading, unloading, transshipment, insurance and other similar costs incurred in relation to bringing the goods of the same class, which are deemed as goods of the same class under the provisions of Article 80 of this Code, up to the customs border of the Republic of Armenia at or about the same time;
- d) commissions and brokerage, except for the buying commission and brokerage, incurred usually for bringing the same or nearly the same quantity of goods of the same class, which are deemed goods of the same class under the provisions of Article 80, up to the customs border of the Republic of Armenia at or about the same time.

Article 93. Determination of the Customs Value on the Basis of the Fall-back Method

Where the customs value of the goods carried across the customs border of the Republic of Armenia cannot be determined under the above rules laid down in this section, the customs value of the goods shall be determined by other means consistent with the principles and general provisions of the General Agreement on Tariffs and Trade - on the basis of data available in the Republic of Armenia. The customs value cannot be determined on the basis of:

- a) the selling price in the Republic of Armenia of the goods produced in the Republic of Armenia for determining the customs value of the imported goods;
- b) a system which provides for the acceptance for customs purposes of the higher of two alternatives;
- c) the price of the goods on the domestic market of the country of export for the calculation of the customs value of the imported goods;
- d) the costs of production, except for the computed values determined for the identical or similar goods under Article 92 of this Code;
- e) the price of the goods envisaged for export to other countries;
- f) minimum or maximum customs values;
- g) arbitrary values.

Article 94. Sequence of Application of the Rules of Determination of the Customs Value

1. The rules for determination of the customs value laid down in Article 87-93 of this Code shall be applied in sequential order, except where otherwise stipulated under paragraph 2 of this Article.

2. The sequential order for the application of the rules laid down under Articles 92 and 93 of this Code shall be reversed upon the request of the declarant. If the declarant does not request that the sequential order be reversed, the normal order of the sequence shall be followed. Where, upon such request, the customs value cannot be determined under Article 93 of this Code, the customs value shall be determined under Article 92 of this Code.

CHAPTER 15. DATA USED FOR DETERMINATION OF THE CUSTOMS VALUE AND APPEAL AGAINST DECISIONS AND ACTIONS OF CUSTOMS OFFICIALS

Article 95. Data Used for Determining of the Customs Value

1. Based on the request in writing of the carrier of goods, the customs bodies shall, within five days, notify in writing of the amount of the customs value and the method of determination of the customs value.
2. Data accorded to the customs bodies by the declarant to the end of determining the customs value cannot be used by the customs bodies otherwise than for the purposes laid down under Article 73 of this Code. These data cannot be issued to third persons without the consent of the declarant, except where otherwise provided for by law.

3. The data used for determining the customs value of the goods, including the sources

SECTION 5. CUSTOMS CHARGES

CHAPTER 16. GENERAL PROVISIONS ON CUSTOMS CHARGES

Article 97. Customs Charges

According to this Code and other legal instruments of the Republic of Armenia, goods carried across the customs border of the Republic of Armenia shall be subject to imposition of customs charges, including:

- a) customs duties;
- b) customs fees;
- c) taxes, duties and other mandatory fees defined by law and levied by the customs bodies.

CHAPTER 17. CUSTOMS DUTIES

Article 98. Customs Duties

Customs duties are mandatory charges payable to the state budget on the goods carried across the customs border of the Republic of Armenia in the amounts and in accordance with a procedure prescribed by this Code.

Article 99. Procedure for the Imposition of Customs Duties

The customs duties and custom duty rates shall be imposed in accordance with this Code.

Article 100. Types of Customs Duties Based on the Nature of Transactions

The following customs duties shall apply in the Republic of Armenia based on the nature of transactions:

- a) export customs duties shall be imposed on the goods subject to exportation out of the customs territory of the Republic of Armenia;
- b) import customs duties shall be imposed on the goods subject to importation into the customs territory of the Republic of Armenia;
- c) seasonal customs duties shall be imposed on certain types of goods imported into and exported out of the customs territory of the Republic of Armenia during a certain period of a year.

Article 101. Types of Customs Duties Based on the Method of Calculation

The following customs duties based on the method of calculation shall apply in the Republic of Armenia:

- a) ad valorem customs duties shall be calculated in percents in relation to the customs value of the goods subject to taxation;
- b) specific (fixed) customs duties shall be calculated at a fixed rate per unit of the goods subject to taxation;

- c) mixed customs duties shall combine the ad valorem and specific (fixed) customs duties.

The following customs duties shall apply with the view of protecting of the economic interests of the Republic of Armenia and promote economic activities:

- a) counteracting customs duties shall be imposed in retaliation to discriminatory actions against the Republic of Armenia by separate persons, states and unions thereof;
- b) promoting customs duties shall be imposed with the view of reducing

Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36

4818

76	Aluminum and articles thereof	0	0
7615	Table, kitchen or other household articles and parts thereof, of aluminium	10	0
7616	Other articles of aluminium	10	0
78	Lead and articles thereof	0	0
79	Zinc and articles thereof	0	0
80	Tin and articles thereof	0	0
81	Other base metals, cermets, articles thereof	0	0
82	Tools implements, cutlery, spoons and forks of base metal and parts thereof	0	0
8215	Spoons, forks, and knives of base metal	10	0
83	Miscellaneous articles of base metal	0	0
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	10	0
84	Nuclear reactors, boilers, equipment and mechanical tools	0	0
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	10	0
841581 100	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle, for use in civil aircraft	0	0
841582 100	Other, incorporating a refrigerating unit, for use in civil aircraft	0	0
841583 100	Not incorporating a refrigerating unit, for use in civil aircraft	0	0
841590 100	Parts of air conditioning machines of subheadings 841581, 841582 or 841583, for use in civil aircraft	0	0
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 8415.	10	0
841810 100	Combined refrigerator-freezers, fitted with separate external doors, for use in civil aircraft	0	0
841830 100	Freezers of the chest type, not exceeding 800 l capacity, for use in civil aircraft	0	0
841840 100	Freezers of the upright type, not exceeding 900 l capacity, for use in civil aircraft	0	0
841861 100	Other refrigerating or freezing equipment; heat pumps: compression type units whose condensers are heat exchangers, for use in civil aircraft	0	0
841869 100	Other refrigerating or freezing equipment; heat pumps: compression type units, for use in civil aircraft	0	0
845011	Household or laundry-type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg, fully-automatic	10	0
845012	Household or laundry-type washing machines, including machines which both wash and dry, each of a dry linen	10	0

capacity not exceeding 10 kg with built-in centrifugal drier

851680 100	Electric heating resistors assembled only with a simple insulated former and electrical connections, used for anti-icing or de-icing, for use in civil aircraft	0	0
851810 100	Microphones and stands therefor, for use in civil aircraft	0	0
851821 100	Single loudspeakers, mounted in their enclosures, for use in civil aircraft	0	0
851822 100	Multiple loudspeakers, mounted in the same enclosure, for use in civil aircraft	0	0
851829 100	Other loudspeakers, for use in civil aircraft	0	0
851830 100	Headphones, earphones and combined microphone/speaker sets, for use in civil aircraft	0	0
851840 100	Audio-frequency electric amplifiers, for use in civil aircraft	0	0
851850 100	Electric sound amplifier sets, for use in civil aircraft	0	0
852090 100	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device, for use in civil aircraft	0	0
852110 100	Video recording or reproducing apparatus, whether or not incorporating a video tuner of magnetic tape-type, for use in civil aircraft	0	0
	Assemblies and sub-assemblies consisting of two or		

852290 100

8534	Printed circuits	0	0
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 V	0	0
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1000 V	0	0
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical and control apparatus, other than switching apparatus of heading No. 8517	0	0
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537	0	0
853910 100	Sealed beam lamp units, for use in civil aircraft	0	0

8701	Tractors	0	0
8702	Motor vehicles for the transport of ten or more persons, including the driver.	0	0
870390 100	Motor-cars with electric motors (trolley-buses)	0	0
8704	Motor vehicles for the transport of goods	0	0
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	0	0
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	0	0
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	0	0
8713	Invalid carriages, whether or not motorised or otherwise mechanically propelled.	0	0
8714	Parts and accessories of vehicles of heading No. 8713.	0	0
88	Aircraft, spacecraft, and parts thereof	0	0
89	Ships, boats and floating structures	0	0
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	0	0
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs	10	0

- a) goods released under the regime of transit shipment;
- b) goods released under the regime of temporary importation;
- c) goods released under the regime of temporary exportation;
- d) goods released under the regime of temporary importation for inward processing;
- e) goods released under the regime of temporary exportation for outward processing;
- f) goods released under the regime of importation into a customs warehouse;
- g) goods released under the regime of importation into a free customs warehouse;
- h) goods released under the regime of importation into a free customs warehouse;
- i) goods released under the regime of re-importation and re-exportation, except for the cases foreseen by this Code;
- j) goods released under the regime of destruction;
- k) goods released under the regime of importation into a duty free shop;
- l) the means of transport used for regular interstate transport of freight, luggage and travellers, as well as tools, fuel, foodstuffs, which may necessarily be needed during the trip, at stopovers or for fixing the malfunctions of the mentioned means of transport;
- m) currency, foreign currency and securities;
- n) the goods imported into the Republic of Armenia within the framework of humanitarian aid or charity programmes. In case the programmes are not directly referred to in the Legislation (including international treaties to which the Republic of

1. Natural persons may carry across the customs border of the Republic of Armenia goods up to 50 kg in total weight and up to US \$500 in terms of Drams in total customs value as

- a) AMD 1,000 for the customs control of cargo declared under the same declaration and having up to one ton of weight ;
 - b) AMD 300 for each additional (or incomplete) ton of weight of cargo declared under the same declaration and having above one ton of weight. .
3. For the customs control and registration of the goods transported through pipeline and electric transmission circuits, a customs fee of AMD 500,000 shall be levied each month.
 4. If the customs formalities are performed in places other than those specified by the customs bodies, the customs fees shall be levied in the two-fold amount of the rates prescribed by this Article.
 5. Each document form shall be distributed by the customs bodies against a customs fee of AMD 1,000.
 6. The customs escort of the goods throughout the customs territory of the Republic of Armenia shall be provided against a customs fee of AMD 10,000 per each 100 km. The goods shall be assigned a compulsory customs escort in case of transit thereof (except where foreseen by this Code and in cases, when the application of the customs means of security is not possible), while in other cases the customs escort shall be accorded upon the written request of the shipper.
 7. The cargo shall be stored by the customs bodies against a daily customs fee of:
 - a) AMD 1000 for the cargo under 1 ton of weight;
 - b) AMD 300 for each additional one (or incomplete) ton of cargo;
 8. The customs control of the means of transport shall be provided against a customs fee of:
 - a) AMD 2,000 for a car with up to 10 seats;
 - b) AMD 5,000 for other means of transport.

Article 111. Privileges Relating to the Customs Fees

The following goods shall be relieved from the customs fees:

- a) goods that enter into the customs territory of the Republic of Armenia within the framework of humanitarian aid and charity programmes. In case the projects are not directly referred to in the Legislation (including international treaties to which the Republic of Armenia is party), the differentiation of the humanitarian aid, charity and technical assistance programmes shall be made by a body authorised by the Government of the Republic of Armenia;
- b) all the goods carried across the customs border of the Republic of Armenia by natural persons and subject to customs duty privileges, that are referred to in Article 105 of this Code;
- c) cultural values exported under the regime of temporary exportation and subject to re-importation pursuant to a procedure established by law;

d) means of transport involved in regular international transport operations pending

SECTION 6

CUSTOMS FORMALITIES

CHAPTER 19. GENERAL PROVISIONS

Article 114. Carrying out of the Customs Formalities

The customs formalities shall be carried out in accordance with a procedure stipulated by this Code and other legal instruments of the Republic of Armenia.

Article 115. Place and Time for Carrying out of Customs Formalities

1. Customs formalities shall be carried out in places designated for that purpose by the Superior Customs Body during the working hours of the customs bodies.
2. At the request of the carrier of goods and at his/her own expenses, the customs bodies performing the customs formalities, may carry out the customs formalities in other places and out of working hours in accordance with the regulations stipulated by the Government of the Republic of Armenia.

Article 116. Presence of Authorised Person at the Customs Formalities Procedure

Any person entitled to appropriate rights in respect of the goods and means of transport pursuant to the Legislation of the Republic of Armenia shall be obliged to be present during the customs formalities procedure.

Article 117. Language of the Customs Formalities

The customs formalities, including the filling in of the forms, shall be carried out in Armenian or any other internationally accepted language designated by the Superior Customs Body.

Article 118. Involvement of Other State Bodies in the Customs Formalities Procedure

Where foreseen by the Legislation, the customs formalities in respect of the goods and

1. Any person carrying goods across the customs border of the Republic of Armenia or realising the direct shipment thereof, founders of customs warehouses, any other persons entitled to appropriate rights in respect of the goods and means of transport that cross the customs border of the Republic of Armenia shall be liable, at the request of the customs bodies, to transport, weigh or perform any other activity towards defining the quantity of the goods, as well as loading, unloading, eliminating of packaging damages, opening of the packages, packaging and re-packaging, unlocking of customs warehouses and any other territory under the customs control where goods and means of transport may have been placed.
2. Measures specified in paragraph 1 of this Article shall be carried out before the completion of the customs formalities only with permission of the customs bodies.

Article 122. Taking Specimens and Samples for the Customs Formalities Purposes

1. For the customs formalities purposes the customs bodies shall be entitled to take specimens or samples and conduct examination.
2. Specimens and samples may also be taken from the goods under the customs control by persons legally entitled to adequate rights with respect to the goods in question or any other state competent body with a view to executing adequate control.
3. For the examination purposes, specimens or samples shall be taken in the minimum3 Tm .0009 Tm

11. The procedure for taking specimens and samples shall be established by the

- a) the goods and means of transport are carried across the customs border of the Republic of Armenia;
 - b) the customs regime applied to them is changed.
2. Declaration shall be performed in writing or orally, in the form and manner prescribed by the Superior Customs Body. It shall contain authentic data on the goods and means of transport, purpose of carriage, as well as any other data required for execution of customs control and fulfilment of customs formalities.
 3. Goods, irrespective of their quantity and nature, may be declared in parts under different customs regimes within a period specified by this Code, unless otherwise specified by the law.

Article 129. Place of Declaration

1. Goods and means of transport shall be declared at the customs office where the customs formalities of the goods in question are carried out.
2. Empty means of transport and those carrying only passengers shall be declared at the time of crossing the customs border, except for the air transport, which shall be declared at the time of arrival at the airport.

Article 130. Dates for the Submission of a Customs Declaration

1. A declaration for the goods and means of transport shall be presented to the customs bodies before the imposition of measures of customs control and release of the goods and means of transport:
 - a) within ten days following the importation, in case the goods and means of transport carrying the goods are imported;
 - b) within ten days preceding the exportation, in case the goods and means of transport carrying the goods are exported.
2. Declarations for empty and passenger means of transport shall be submitted:
 - a) within three hours after the importation, in case the means of transport are imported into the Republic of Armenia;
 - b) within three hours before the exportation, in case the means of transport are exported out of the Republic of Armenia.
3. Natural persons, upon crossing the customs border, shall declare their accompanying luggage along with presenting it to the customs bodies for the customs control purposes before the execution of measures of customs control.

Article 131. Declarant

1. A declarant shall be the carrier of the goods or a person authorised by him/her.
2. The declarant shall be a person of the Republic of Armenia except when the goods are carried across the customs border of the Republic of Armenia by natural persons.

3. According to this Code, the declarant shall be answerable for the authenticity of data contained in the declaration.

3. The customs declaration shall become a legal document at the time of admission thereof.

Article 135. Changes and Amendments to Customs Declaration Annulment of the Customs Declaration

1. Changes and amendments to the customs declaration shall be introduced before its admission by a customs official.
2. Except within the scope of their competence, the customs officials shall not be entitled to fill in the declaration forms or make any changes or amendments to them on their own

- c) entering of the goods and means of transport into records;
 - d) oral questioning of natural persons;
 - e) review of the application of accounting and reporting systems;
 - f) inspection of customs warehouses, free customs warehouses, duty free shops, customs control zones, premises and territories where goods and means of transport subject to customs control can be stored or activities subject to customs control may develop;
 - g) application of means of customs security;
 - h) any other form of control stipulated by law.
3. Technical means used for the customs control purposes shall not present danger for the life and health of animals, plants and humans, as well as shall not cause any damage to the goods and means of transport.
 4. The customs control technique shall be established by the Government of the Republic of Armenia.

Article 139. Time Limits for the Customs Control over the Goods and Means of Transport according to Customs Regimes

1. Goods and means of transport carried across the customs border of the Republic of Armenia shall remain under customs control:
 - a) from the time of import until the time of release pursuant to the regimes of importation for free circulation and re-importation;
 - b) from the time of submission to the customs bodies of relevant documents for the customs purposes until the time of exportation out of the customs territory of the Republic of Armenia pursuant to the regimes of exportation for free circulation and re-exportation;
 - c) from the time of import until the time of exportation pursuant to the regimes of temporary importation and temporary importation for inward processing;
 - d) from the time of submission to the customs bodies of relevant documents for the customs purposes until the time of the entry into the customs territory of the Republic of Armenia pursuant to the regimes of temporary exportation and temporary exportation for outward processing;
 - e) from the time of import until the time of exportation out of the customs territory of the Republic of Armenia pursuant to the regime of transit;
 - f) from the time of import pursuant to the regimes of entry into a customs warehouse and entry into a free customs warehouse until the time of release pursuant to other regimes;
 - g) from the time of import until the time of release pursuant to the regime entry into a free customs warehouse;

- h) from the time of import until the time of realization pursuant to the regime of importation into a duty free shop;
- i) from the time of import until the time of release pursuant to the regime of abandonment of property rights to the State;
- j) from the time of import until the time of destruction pursuant to the regime of destruction.

Article 140. Customs Control Zones

1. With a view to establish customs control and basing on the proposals of the Superior Customs Body, the Government of the Republic of Armenia may establish customs control zones at the cross border customs posts, in places where the customs formalities are carried out and where the customs bodies are located.
2. Any trade related activity, movement of the goods or means of transport, any action (including entry and exit), including officials from other state bodies, performed by people within the limits of their competence may take place only with permission and under the control of the customs bodies, except where otherwise stipulated by law.

Article 141. Documents and Data Required for the Customs Control Purposes

1. Any person carrying goods and means of transport across the customs border of the Republic of Armenia, or those who are under customs control by reason of the activity they pursue, shall be liable to present to the customs bodies all the documents and data required for the customs control purposes. The list and procedure for the submission of the mentioned documents and data shall be established by the Government of the Republic of Armenia.
2. Law enforcement bodies of the Republic of Armenia, persons of the Republic of Armenia shall present all the necessary documents and data required for the customs control purposes on their own initiative or at the written request of the customs bodies.

Article 142. Involvement of Specialists and Experts in the Process of Execution of Customs Control

To the end of ensuring the execution of customs control, the customs bodies shall be entitled to involve specialists and experts from competent state bodies in the activities carried out by them.

- a) in case there are sufficient grounds to suppose that the luggage contains goods that are dangerous for the life and health of humans, animals and plants or that may inflict material damage to people;
 - b) in case the natural person or his/her authorised representative does not appear within 30 days from the date of receiving the luggage;
 - c) in case of international postal deliveries.
5. When the natural person or his/her authorised representative is not present, the inspection of the luggage shall be carried out in the presence of a representative of the company carrying out the shipment, delivery or storage thereof.

3. Warplanes crossing the customs border of the Republic of Armenia shall not be subject to customs inspection. The warplanes and carrier warplanes performing military-and-operational tasks by the special assignment of the Ministry of Defence of the Republic of Armenia, as well as military equipment en route shall be relieved from the customs inspection at the time of crossing the customs border of the Republic of Armenia. Warplanes and carrier warplanes, as well as military equipment belonging to foreign countries shall not be subject to customs inspection at the time of crossing the customs border of the Republic of Armenia.
4. Personal belongings of military servicemen crossing the customs border of the Republic of Armenia shall be subject to customs inspection, unless otherwise prescribed by law.
5. Commanders of military units whose military equipment, referred to in paragraph 3 of this Article, is routed across the border, shall incur liability for the observance of the provisions stipulated by the laws and legal instruments of the Republic of Armenia pertaining to this action.

Article 150. Repeated Customs Control over Goods and Means of Transport

1. According to a decision of the head of a customs body, a repeated customs control may be executed in respect of the goods and means of transport before the expiry of period specified for the customs control thereof.
2. According to a decision of the head or deputy head of the Superior Customs Body, a repeated customs control may be executed within 10 days following the expiry of the period specified in paragraph 1 of this Article.

Article 151. Provision of Specimens or Samples for Customs Control Purposes, Cargo Related and Other Similar Operations with the Goods and Means of Transport

- b) to make use of interpreter's services;
 - c) to make use of attorney's or expert's services;
 - d) to get acquainted with the techniques of execution of customs control;
 - e) to appeal against unlawful operations and inactivity of the customs officials performing customs control;
 - f) to get elucidated from the customs officials about his/her rights at the time of execution of customs control;
 - g) to file petitions.
2. At the time of execution of customs control, persons shall be obliged to comply with the requirements of the customs officials executing customs control, which correspond the provisions laid down in this Code and other legal instruments, not impede the execution of customs control.

SECTION 8

CURRENCY CONTROL

CHAPTER 23. CURRENCY CONTROL EXECUTED BY THE CUSTOMS BODIES

Article 154. Customs Bodies as Agents Executing Currency Control

1. The customs bodies of the Republic of Armenia shall be deemed as agents executing currency control.
2. The functions and authorities of the customs bodies in executing the customs control foreseen by this Article shall be defined according to a procedure established by the Central Bank of the Republic of Armenia.

Article 155. Competence of the Customs Bodies in Executing Currency Control

The customs bodies shall execute currency control in relation to the carriage across the customs border of the Republic of Armenia of the currency of the Republic of Armenia and currency values expressed in the currency of the Republic of Armenia by persons.

Article 156. Executing of Currency Control by the Customs Bodies

1. The currency control executed by the customs bodies of the Republic of Armenia shall constitute an indispensable component of the customs control.
2. The customs bodies of the Republic of Armenia shall execute currency control pursuant to this Code and Currency Legislation of the Republic of Armenia.

Article 157. Liability for Offences Disclosed during the Execution of Currency Control by the Customs Bodies

Persons who have violated the Currency Legislation of the Republic of Armenia shall incur liability in accordance with a procedure defined by law, if such violations are

disclosed in the process of execution of currency control by the customs bodies.

SECTION 9

COUNTRY OF ORIGIN OF THE GOODS

CHAPTER 24

GENERAL PROVISIONS ON DETERMINATION OF THE COUNTRY OF ORIGIN OF THE GOODS

Article 158 Country of Origin of the Goods and the Purpose of Determination of the Country of Origin

1. A country of origin of a good shall be deemed the country where that good was wholly obtained or sufficiently processed the last time in accordance with criteria defined in this section.
2. In case of necessity, a group of countries, a customs union, a region of the world or any country can be viewed as country of origin of the good.
3. In the Republic of Armenia the country of origin of domestic and foreign goods shall be determined by an authorised body of the Republic of Armenia pursuant to a procedure provided for in this Code.
4. The procedure for issuing certificates and licenses of country of origin and conducting of expertise shall be established by the Government of the Republic of Armenia.

Article 159 The Purpose of Determination of the Country of Origin of Goods

The country of origin of the goods carried across the customs border of the Republic of Armenia shall be determined to the end of applying tariff or non-tariff regulations with respect to these goods, maintaining of customs statistics and issuing of certificates and/or licenses of country of origin.

CHAPTER 25 RULES OF DETERMINATION OF THE COUNTRY OF ORIGIN OF THE GOODS

Article 160

Rules of Origin for the Goods Wholly Obtained in One Country

The following goods shall be deemed as wholly obtained in one country:

- a) live animals born and raised in that country;
- b) animals obtained by hunting, trapping, fishing in the territorial and internal waters of that country or by performing other similar activities;
- c) produce obtained from live animals in that country;
- d) plants and plant products harvested, picked or gathered in that country;
- e) minerals and other naturally occurring substances not included in items (a)-(d), which are obtained from the territory, entrails or territorial and internal waters of that country;

- f) waste and recoverable resources derived from manufacturing and processing operations or from consumption in that country and fit only for disposal or as raw material;
- g) products obtained by fishing in neutral waters by vessels lawfully flying the flag of that country;
- h) produce made from the products referred to in (g) on board of the country's factory ship;
- i) products obtained on board of a spaceship owned or rented by that country pending the

CHAPTER 26. APPLICATION OF THE RULES OF ORIGIN

Article 163. Special Provisions on Determination of the Country of Origin of the Goods

1. Notwithstanding the requirements laid down in paragraph 2 of Article 161, the following shall not be deemed as criteria of sufficient processing:
 - a) changes made exclusively in the meaning of the goods, for instance the modification of a minibus into a lorry and the like;
 - b) mere packaging, in any form, including bottling, wrapping and the like;
 - c) classification of incomplete goods under finished goods, or the classification of finished, but not assembled products under assembled products pursuant to the rules of the Harmonized System;
 - d) simple assembling operations, particularly, mere plugging together of units to form a good classifiable in another heading, such as the joining of a monitor, CPU, keyboard and mouse to the end of making a computer and the like;
 - e) the mere addition of preservatives;
 - f) obtaining of goods classifiable under chapter 02 (meat and meat offal) of the GNFEA from the goods classifiable chapter heading 01 (live animals) of the GNFEA ;
 - g) preparatory works for the sale or transportation of the goods (making into lots, sorting, wrapping and the like),
 - h) necessary operations for the protection, transportation and storage of the products;
 - i) affixing of marks, labels or other distinguishing signs of the like on products or their packaging;
 - j) obtaining of products through mixing of goods (components), whereas the characteristics of these products little vary from the initial characteristics of the components;
 - k) combination of two or more actions referred to in subparagraphs (a) to (j) above.
2. Notwithstanding the requirements laid down under subparagraph 1(a) of this Article, goods obtained through the change in their meaning shall be considered sufficiently processed, where the operations of the processing meet the criteria for sufficient processing referred to in subparagraph (b) of paragraph 2 of this Article.
3. In determining the country of origin of the goods, the country of origin of packaging materials and tares presented along with the goods shall be disregarded on the basis of any provision on the change in the customs classification under GNFEA referred to in subparagraph (a) of paragraph (2) of this Article. The classification of the packaging materials and tares shall be made along with the goods classifiable under GNFEA.

4. The following shall not be taken into account when determining the country of origin of the goods:
 - a) the country of origin of the energy, fuel, equipment, machines and tools used in the production of the given goods;
 - b) the country of origin of materials not envisaged by the technological process and not incorporated in the goods, but used for giving the goods their final form;
 - c) the country of origin of supplementary equipment and spare parts carried along with the goods, where the quantity and value thereof are typical for the given goods and where they are not presented by a separate invoice.

5. Where the goods classifiable as sets under the Harmonised System are carried across the customs border of the Republic of Armenia in a few separate consignments, with a view of implementation of paragraph 3 of Article 161 of this Code:

- a) the declarant shall notify the customs bodies in writing of reasons of partition, the list of parts included in each consignment with a reference to the relevant classification codes, the value of each good included in the consignment and the country of origin thereof;
- b) all the partitioned goods shall be shipped from the same country by the same shipper;
- c) the entire lot shall be carried across the customs border of the Republic of Armenia no later than within six months after the admission of declaration by the customs bodies.

CHAPTER 27. DECLARATION AND CONFIRMATION OF THE COUNTRY OF ORIGIN

Article 164. Declaration of the Country of Origin

Where the goods carried across the customs border of the Republic of Armenia are subject to declaration, the declarant, along with other data, shall declare the country of origin of the goods.

Article 165. Confirmation of the Country of Origin

1. The data declared in respect of the country of origin of the goods shall be subject to confirmation by the customs bodies. The declared country of origin shall be accepted by the customs bodies as basis for carrying out customs formalities, if, as the only country of origin it is mentioned:
 - a) in a certificate or license of origin issued by the authorised body of the country of origin of the goods or by the body authorised by the Government of the Republic of Armenia;
 - b) on the goods, packaging thereof and documents accompanying these goods.
2. Submission of a certificate or licence of origin shall not constitute a mandatory prerequisite for confirmation of the country of origin of the goods.
3. Where more than one country are indicated on the goods, the packaging of the goods and the documents accompanying thereof

3.1 the customs bodies shall confirm the country

Foreign persons may be granted to other customs privileges according to the law.

SECTION 11

HANDLING OF THE CUSTOMS STATISTICS AND GOODS NOMENCLATURE OF THE FOREIGN ECONOMIC ACTIVITIES

CHAPTER 31. HANDLING OF THE CUSTOMS STATISTICS

Article 179. Customs Statistics of the Foreign Trade

1. The customs bodies shall perform the collection and processing of the information on goods carried across the customs border of the Republic of Armenia, as well as, according to the procedure established by the Government of the Republic of Armenia, collect, present and publish the data of the customs statistics for the following purposes: collection of the information on the foreign trade of the Republic of Armenia; control over the state budget enhancement on account of customs charges; currency control; analysis and development of the foreign trade; trade and payment balances and the entire state of economy of the Republic of Armenia.
2. The customs statistics of the foreign trade of the Republic of Armenia shall be handled according to this Code and the procedures established by other laws.
3. The customs bodies shall handle other customs statistics for the purpose of the implementation of the customs policy.
4. A methodology providing the compatibility of the international and the state statistical data of the Republic of Armenia shall be used for the handling of the customs statistics.

Article 180. Documents and Information Used for the Statistical Purposes

1. The documents and information established by the Superior Customs Body for the

CHAPTER 36. CONTROLLABLE SUPPLY OF NARCOTICS AND STRONG
PSYCOTROPIC SUBSTANCES

Article 187. Controllable Supply of Narcotics and Strong Psychotropic Substances

1. In order to prevent illegal international circulation of narcotics and strong psychotropic substances and reveal the persons involved in

Article 190. Non-compliance with the Requirements and Instructions of a Customs Official, Abuse, Threat and Assault of a Customs Official

1. A deliberate non-fulfilment of the lawful requirements set forth by a customs official shall entail admonition or assignment of fine in the amount of AMD 10,000.
2. The abuse, threat and assault of a customs official on duty shall entail imposition of a fine in the amount of AMD 20,000, provided the actions of the offender does not entail a criminal liability.

Article 191. Avoidance to Stop the Means of Transport

Avoidance to stop the means of transport moving across the customs border of the Republic of Armenia in places designated by the customs bodies shall entail imposition of a fine in the amount of AMD 100,000.

Article 192. Departure of the Means of Transport without Permission

Departure of the means of transport without permission of the customs bodies, including the vehicles which are viewed as goods under this Code, shall entail imposition of fine in the amount of AMD 100,000.

Article 193. Impediment of the Access of a Customs Official to the Goods Placed under Customs Control

The impediment of the access of a customs official to the goods placed under customs control shall entail imposition of a fine in the amount of AMD 50,000.

Article 194. Non-submission of Required Documents for the Execution of Customs Control

The non-submission of a customs declaration on the goods and means of transport in the specified period, as well as the non-submission of relevant documents required for executing customs control in relation to the goods and means of transport upon the request of the customs bodies, irrespective of the submission of a customs declaration, shall entail imposition of a fine in the amount of AMD 50,000.

Article 195. Failure to Deliver the Goods, Means of Transport and Documents Accompanying the Goods and Means of Transport to a Customs Body

The failure to deliver the goods, means of transport and the documents accompanying thereof from one customs body to another in the specified period shall entail imposition of a fine in the amount of AMD 100,000.

Article 196. Damage or Loss of the Customs Means of Security

The damage or loss of the seals or other means of security applied by the customs bodies shall entail imposition of a fine in the amount of AMD 200,000.

Article 197. Cargo and Other Operations Performed without Permission of the Customs Bodies

1. The loading, unloading, transshipment of the goods placed under customs control, repair of the packaging damages, opening of the packages, packaging, re-packaging or the change of the means of customs security applied on the goods or the packaging

accompanying thereof without permission of a customs body shall entail imposition of a fine at 50% of the customs value of the goods.

2. The same action committed by a person repeatedly within one year after the imposition of administrative fine shall entail imposition of a fine equal to the customs value of the goods.

Article 198. Delivery of the Goods without Permission of the Customs Bodies, the Loss Thereof

Delivery of the goods placed under customs control without permission of the customs bodies, as well as the loss thereof shall entail imposition of a fine at 50% of the customs value of the goods.

Article 199. Breach of Obligations for Re-exportation or Re-importation

1. The failure to export the goods and means of transport imported into the Republic of Armenia on condition of reverse exportation or the failure to return the goods exported out of the Republic of Armenia on condition of reverse importation shall entail imposition of a fine at 10% of the customs value of the goods and means of transport in question.

2. The same breach performed in combination with the alienation of the goods and means of transport in question, shall entail imposition of a fine equal to the customs value of the alienated goods and means of transport.

Article 200. Carriage of Goods and Means of Transport across the Customs Border with Evasion of Customs Control

The carriage of goods and means of transport across the customs border of the Republic of Armenia with evasion of customs control, i.e. the carriage thereof across the customs border of the Republic of Armenia to venues located outside the places where the customs bodies are located shall entail imposition of a fine equal to the customs value of the goods and means of transport in case of absence of corpus delicti.

Article 201. Carriage of Goods across the Customs Border Concealing from Customs Control

The carriage of goods and means of transport across the customs border of the Republic of Armenia concealing them from customs control, i.e. making use of caches or any other means hampering the detection of the goods either by means of changing the appearance of the goods shall entail imposition of a fine equal to the customs value of the goods in case of absence of corpus delicti.

Article 202. Carriage of Goods and Means of Transport across the Customs Border by Means of Fraudulent Use of Customs Documents, Other Documents and Means of Customs Security

The carriage of goods and means of transport across the customs border of the Republic of Armenia by means of submitting to the customs body false, illegally obtained or invalidated documents on the customs control and customs formalities, or using false means of customs security shall entail imposition of a fine equal to the customs value of the goods and means of transport in case of absence of corpus delicti.

Article 203. Non-declaration of Goods and Means of Transport or the Declaration Thereof under False Name

The non-declaration of the goods and means of transport carried across the customs border of the Republic of Armenia , i.e. the failure to declare valid data concerning the goods and means of transport in due manner and form, as well as the declaration under false name shall entail imposition of fine in the amount of the customs value of the goods and means of transport in case of absence of corpus delicti.

Article 204. Use of Goods and Means of Transport Granted Customs Duty Privileges for other Purposes without Permission of the Customs Bodies

The use of the goods and means of transport granted customs duty privileges for purposes other than those for which the privileges have been granted without permission of the customs bodies shall entail imposition of a fine equal to the customs value of the goods and means of transport.

CHAPTER 38. PROCEEDINGS AGAINST BREACHBRCHAPTEEDINGS AG

1. Within three days following the communication of information on breaches of the customs rules, the customs bodies shall perform one of the following actions:
 - a) draw up a protocol on the breach of the customs rules;
 - b) make a decision on declining the institution of proceedings in default of grounds;
 - c) forward the communicated data according to jurisdiction.
2. The actions taken pursuant to paragraph 1 of this Article shall be notified in writing to the person who has communicated the data.

Article 209. Protocol on the Breach of the Customs Rules

1. The proceedings against the breach of the customs rules shall be started with the drawing up of a protocol on the breach of the customs rules.
2. The place, date, hour, last name and position of the customs official, names and addresses of witnesses (if there are any), identity data of the offender of the customs rules, particulars of the breach of the customs rules, a preliminary decision on the case made on the basis of the relevant Article of this Code, information obtained with respect to the articles and documents in question, as well as other circumstances of importance for the case shall be entered in the protocol.
3. The protocol shall be read by the person who has drafted it and by all other persons involved in the action. Where necessary, participation of interpreter shall be ensured, the rights of the involved persons be elucidated.
4. The protocol shall be signed by the official who has drafted it, the offender, if he/she is available and the witnesses.
5. Where the person who has infringed the customs rules declines to sign the protocol, a relevant record shall be entered into the protocol with a statement of argumentation of the offender. The explanations provided by him/her shall be attached to the protocol.
6. The protocol on the breach of the customs rules shall be made in two copies. The second copy of it shall be handed over to the offender after taking his/her signature or shall be sent to him/her with a cover letter attached.

Article 210. Particular Assignments with Respect to Breaches of the Customs Rules

1. Within his/her competence the customs official conducting the case of breach of the customs rules or the head or deputy head of the customs body where the mentioned customs official is employed shall be entitled to assign a customs official employed with a different customs body to fulfil separate tasks associated with the case at the regional level.
2. The given task shall be subject to fulfilment within five days from the date of assignment.

Article 211. Administrative Detention

1. With a view to drawing up a protocol on the breach of the customs rules and taking a decision on the case of breach, with the aim of clarification of the identity of the offender of the customs rules, it shall be allowed to take the latter in administrative custody for

three hours, provided that other means of clarification of the identity of the offender are exhausted.

2. Where sufficient data are available that a person carries goods across the customs border of the Republic of Armenia concealing them in his/her body and if that person shows resistance during personal examination either makes attempts to escape, he/she may be taken in custody for a three-day period and refer a notification in writing to the prosecutor within 24 hours from the time of being taken in custody.
3. The term of administrative detention shall be calculated from the time of bringing the offender into the premises of the customs body or any other premises on an alternative basis, where the measures laid down under paragraph 1 of this Article can be performed, and, in case the offender is in the state of intoxication, from the time of his/her becoming sober.
4. In relation to the administrative detention a protocol shall be drawn up, with indication of the last name and position of the person who has drawn up it, [identity] data of the person taken in custody, grounds for taking the person in custody, date and time of taking in custody.

Article 212. Seizure of Goods, Means of Transport and Documents

1. Goods deemed as direct objects of violation of the customs rules, means of transport exploited for the carriage thereof across the custom border, the caches designed for the carriage of the goods across the customs border of the Republic of Armenia, as well as the documents necessary for the investigation into the case of breach of the customs rules shall be liable to seizure. The seizure shall be performed in the presence of witnesses and, in case of necessity, with participation of interpreter and expert.
2. For the purpose of executing the seizure, the customs bodies shall have the right to require opening of the premises and caches or, in case their request is not satisfied, to open the premises and caches by themselves and enter there. The procedure for the entry into the apartments of natural persons by the customs officials shall be established by law. All the seized goods, means of transport and documents shall be presented to the participants of the act of seizure and shall be described in details in the protocol and, in case of necessity, sealed.
3. A relevant protocol shall be drawn up following the end of the act of seizure, with indication of the last name and position of the person who has drawn up the protocol, place of seizure, time, circumstances, identity data of participants of the act of seizure, quantity of the seized goods, size, weight, peculiar characteristics and other features.
4. The official that has drawn up the protocol shall be liable to familiarise all the participants with the protocol. The participants shall sign the protocol after being familiarised with it and shall have the right to request that their comments be entered in the protocol.

seen the goods or means of transport. After taking explanations, the good or article subject to identification shall, along with other goods and articles, which are to the possible extent similar to the goods subject to identification, be presented to the person identifying them. The person identifying the good shall be requested to point out the one he can identify and explain by which features and characteristics he recognized the article.

3. In the case of paragraph 2 of this Article, the customs official shall take all the necessary actions and investigate the case pursuant to a procedure established by law.

Article 220. Inadmissibility of Disclosing the Materials Relating to the Cases of Breach of the Customs Rules

1. Data relating to cases of breach of the customs rules may be disclosed wholly or partly with permission of the customs official investigating the given case.
2. In case of necessity the customs official shall give a notice to the persons involved in the case on inadmissibility of disclosing the data relating to the case without his/her permission and the liability set by law for doing so.

officials of the lawfulness of the conduct of cases of breach of the customs rules, in relation to the mentioned appeal and decision shall make the one of the following decisions:

- a) to retain the decision without changes and leave the appeal without satisfaction;
 - b) to declare the decision invalid and assign a new investigation of the case;
 - c) to declare the decision invalid and terminate the case;
 - d) To change the amount of the fine within the limits foreseen by this Code, but not exceeding the amount of the assigned fine.
2. The appeal against the decision on imposing an administrative fine shall be considered within one month following the date of receipt thereof or within 15 days if there is no need to conduct additional investigation and check into the case.

Article 224. Term of Restitution of the Seized Goods

The person, whose goods have been seized for the purpose of guaranteeing the forced levy of the amount of fine or the value of the goods and means of transport, may receive them from the customs body within six months after paying the fine.

Article 225. Payment and Forced Levy of Administrative Fine

1. Within 15 days following the delivery of the decision, the person incurring liability shall voluntarily pay the administrative fine to the customs body that has made the decision.
2. In case the amount of the fine is not paid on a voluntary basis, it shall be levied forcedly under a judicial procedure.
3. The decision on imposing an administrative fine shall not be subject to fulfilment, if a claim on the forced levy of the fine has not been filed within three months after decision-making.

Article 226. Rights and Obligations of a Person Subjected to Administrative Liability

1. A person that is subject to administrative liability, from the time of commencement of proceedings against him/her shall have the right :
 - a) to give explanations;
 - b) to file petitions;
 - c) to make use of the attorney's or expert's services;
 - d) to speak in his/her mother tongue and make use of the interpreter's service in case he/she has not a command of the Armenian language;
 - e) to get acquainted with the materials of the case;
 - f) to appeal against the decision on imposing an administrative fine;
 - g) to get to know what for a suit has been brought against him;

- h) to get elucidation from the body conducting the case about his/her rights pending the proceedings;
 - i) to raise an objection against the actions of the body conducting the case and request that his/her objections be recorded in the protocol;
 - j) to make a challenge;
 - k) to get acquainted with the protocols of sessions, at which he/she was present or took part, to make his/her comments regarding the completeness and veracity of the records in the protocols, to request that records be made in the protocol in case these records cover a circumstance, which, according to him/her deserve mentioning.
2. The person that is subject to administrative liability shall be obliged to fulfil the lawful requirements of the person conducting the case and do not hamper the conduct of the case.

SECTION 14.

customs border by the latter has not been performed with the infringement of the intellectual property right of the applicant ;

(f) undertaking to ensure the fulfillment of his/her undertaking referred to in subparagraph (e) of this paragraph by giving to the customs bodies a security or other equivalent assurance in the amount prescribed by the latter, within a three days period after being informed by the customs bodies about the suspension of the goods on the basis of his/her application;

(g) the name and the place of location of the applicant.

4. While filing the application referred to in paragraph 3 of this Article, the right holder shall be requested :

a) to submit, along with the application, the documents confirming his rights to the present intellectual property object and payment of the state duty.

b) to provide the customs bodies with all other pertinent information available to him/her, which will enable the latter to make a decision on the application. The furnishing of the aforementioned information shall not be a precondition for the admission of the application.

5. The application referred to in paragraph 3 of this Article can be of specific or general nature. The specific application shall be submitted when the applicant is aware of an impending carriage of specific illegal (infringing) goods across the customs border of the Republic of Armenia or their placement with a certain customs body, and expects from the customs bodies assistance for one attendance only. Such applications shall be submitted ten days prior to the date when the assistance from the customs bodies is expected. In other cases a general application shall be submitted.

6. In case the customs bodies grant the application of the right holder, an assistance shall be accorded to him/her pursuant to the present Section within a period specified in the given application, if within this period the application has not been withdrawn by the right holder or if the rights of the right holder have not ceased, about which the right holder shall inform the customs bodies no later than the next working day after becoming aware of the fact. The liability for the measures undertaken by the customs bodies on the basis of the right holder's application due to the lack of information about the fact of cessation of the right holder's rights shall be borne by the right holder.

7. The admission of the application referred to in paragraph 1 of this Article by the Superior Customs Body shall be covered by a duty to be levied under a procedure provided for by law.

8. The form of the application referred to in paragraph 1 of this Article and the procedure of filing and consideration thereof shall be established by the Superior Customs Body .

Article 228. Registration of Intellectual Property Object, Keeping of a Register and Consideration of the Suspension Application in the Superior Customs Authority

1. The Superior Customs Body shall keep a register of intellectual property objects. After registering the intellectual property objects the Superior Customs Body shall undertake measures to suspend the goods release infringing the intellectual property rights under any customs regime.

2. The types of the intellectual property objects that can be included in the register, as well

as the procedure for handling and publication of the register shall be established by the Superior Customs Body.

3. The Superior Customs Body shall consider the suspension application within five days and, in case of necessity, within 2 days shall communicate its decision to the applicant and the customs bodies in writing. In case a decision is made to grant the application, the Superior Customs Body shall define the period, during which the customs Authorities shall undertake the respective measures. Any refusal to grant an application shall be substantiated and may be appealed in judicial way.

Article 229. Suspension of the Release of Goods Infringing Intellectual Property Right Carried across the Customs Border of the Republic of Armenia

1. In case goods containing intellectual property objects, that are entered into the register, are presented to the customs bodies and if the customs bodies possess valid reasons that those goods may infringe the right holder's rights, such goods shall be subject to removal to places of custody.

SECTION 15

DISPOSAL OF CERTAIN GOODS AND USE OF THE OBTAINED MEANS

CHAPTER 40. DISPOSAL OF CERTAIN GOODS

Article 234. Certain Goods Subject to Disposal

According to a procedure established by this Code, perishable goods which are handed over to the customs bodies for custody and are placed under the customs control, or which are considered direct objects of contraband or breach of the customs rules, as well as those goods, the shelf life of which is about to expire, shall be subject to disposal by the customs bodies with the consent of the person lawfully entitled to adequate rights with respect to the goods.

Article 235. Goods Subject to the Disposal and the Procedure of the Disposal

1. The activities relating to the disposal of the goods mentioned in Article 234 of this Code shall be implemented according to a procedure established by the Government of the Republic of Armenia.
2. The following activities shall be considered to be activities relating to the disposal:
 - a) the carriage and storage of the goods in the places specially adapted for them;
 - b) activities carried out for the purpose of realization of goods, including their separate division into lots, packaging, re-packaging, etc;
 - c) realization of goods.
3. Realization of the goods under a procedure established under this Article shall mean the realization thereof through auctions taking into account the state of their preservation, the auction prices cannot be considerably lower than the retail prices of the goods acting in the Republic of Armenia.
4. The costs connected with the preservation, preparations for realization of the goods and organization of the auctions shall be made at the expenses of the carriers of goods.

CHAPTER 41. ALLOCATION OF MEANS OBTAINED FROM THE DISPOSAL OF GOODS

Article 236. Allocation of the Amounts Obtained from the Realization of Goods

The amounts obtained from the realization of the goods shall be transferred to the state budget of the Republic of Armenia to the specially opened accounts.

Article 237. Re-calculation of the Amounts Obtained from the Realization of the Goods

After the final decision, made in accordance with a procedure established for the disposal of goods deemed as direct objects of Contraband or breach of the customs rules, the amounts obtained from their realization shall be subject to re-calculation taking into account the requirements of that decision and Article 235 of this Code. As a result of re-calculation,

the amounts subject to restitution be returned to the carrier of goods within ten days after making the final decision, according to a procedure established by law.

SECTION 16

CUSTOMS OFFICIALS

CHAPTER 42. LEGAL STATUS OF THE CUSTOMS OFFICIALS

Article 238. Customs Officials

1. The class and special ranks shall be granted to the customs officials.
2. A uniform shall be designed for the customs officials; its fashion shall be determined by the Government of the Republic of Armenia, and the procedure of its wearing – by the Superior Customs Body. The uniform shall be distributed free of charge.

Article 239. Responsibility of the Customs Bodies and their Officials

1. The customs bodies shall bear responsibility for their unlawful actions or for losses and damages caused to the persons or their property through their inactivopnf7(o)-9R TL(5Tw (e42fre)5.3(e

3. The class and special ranks of the customs officials shall be conferred on in the sequential order, according to the qualification, current position and work experience; as well as taking into account the special and military ranks conferred on at the previous work or service places, but only after one year from the time of starting their work at the customs bodies, except for the cases referred to in the paragraph 6 of this Article.

4. The following terms shall be established for conferring on each of the special and class ranks after starting working with the customs bodies:

a) 1 year for the class rank of third rank inspector of the customs service and the special rank of junior lieutenant of the customs service;

b) 3 years for the class ranks of second rank inspector of the customs service, first rank inspector of the customs service and for the special ranks of captain of the customs service, senior lieutenant of the customs service, lieutenant of the customs service;

c) 4 years for the class ranks of third rank advisor of the customs service, second rank advisor of the customs service, first rank advisor of the customs service and for the special ranks of major of the customs service, lieutenant colonel of the customs service, colonel of the customs service.

5. The conferring on of the class and special ranks without keeping to the sequential order shall be permitted only in case of assignment of the employees of the customs bodies to a higher position or performance of significant services during their work, despite of the ranks envisaged for the current position and the period specified for holding the rank, but not more than once and not higher than two ranks for holding each of the class and special ranks within the established period .

The class and special ranks may be conferred on without keeping to the requirements of this paragraph with the permission the Government of the Republic of Armenia.

6. The class ranks of the state chief advisor of the customs service, the state advisor of the customs service and the special rank of the major-general of the customs service shall be conferred on by the President of the nd the perioaf the customs seehe the customs serv9visor

12. Appointment to the respective positions of the customs bodies shall be made according to the special and class ranks of the given person. The person being appointed to the respective position must hold a rank not lower than by two levels as compared with the highest special and class ranks established for this position.

The requirements of this paragraph shall not apply to the appointment of the head of the customs body and his/her deputies.

Article 241. Guarantees for Carrying out of the Duties by the Customs Officials

1. The customs officials shall be under the State's protection while performing their official duties.

2. The customs officials shall be guided by this Code and other legal instruments while performing their official duties.

3. Any unlawful interference into the activities of the customs officials shall be prohibited and shall entail liability according to a procedure established by the Legislation.

4. Creation of political parties within the customs bodies shall be prohibited.

5. The customs officials cannot hold other state post or carry out other payable work, except the scientific, pedagogical and creative activities.

CHAPTER 43. PROCEDURE AND CONDITIONS OF APPLICATION OF THE PHYSICAL FORCE, SPECIAL MEANS AND FIREARMS

Article 242. The Cases and Procedure of the Application of Physical Force, Special Means and Firearms

1. As regards the application of physical force, special means and firearms the customs officials shall pass special training and periodical checks for fitness according to a procedure established by the Superior Customs Body. The above persons shall handle skills to render first medical aid to the suffered.

2. The customs officials shall be eligible to apply physical force, special means and firearms in cases and according to a procedure envisaged by Articles 243, 244 and 246 of this Code.

3. Before the application of physical force, special means and firearms the customs official shall warn about such intention and give sufficient time period to obey his order, except for the unexde

1. The customs officials, having the right to carry, keep and use firearms, shall be entitled to apply firearms in the following cases:
 - a) to prevent the attack towards them, if a real danger for their life or health is existent;
 - b) to prevent the attempt of robbery of the firearms or special means.
2. The firearms shall be used for the precautionary shot before its application.
3. The firearms shall not be applied towards the women with apparent signs of pregnancy, invalids and minors, except for the cases when they show armed resistance, actions really dangerous for life and health of the customs official.
4. The Government of the Republic of Armenia shall establish the procedure of