



## Stay compliant and benefit from “Green Corridor” customs clearance system

“Green Corridor” is a customs clearance system, which allows release of goods and means of transport into the customs territory of Azerbaijan without their physical evaluation based on short import declaration submitted electronically in advance and in accordance with risk assessment results upon implementation of information and registration procedures defined by customs legislation.

A short import declaration shall contain the risk analysis, the information necessary for the proper conduct of customs control and must be submitted at least 1 (one) hour before the goods cross the customs border.

Importers using the “Green Corridor” customs clearance system must submit a customs declaration in accordance with the respective customs procedure and carry out customs payments in the manner and time specified in the Customs Code once their goods or means of transport have crossed the customs border.

Importers will be categorized into high, medium and low risk groups in order to be able to apply the available customs clearance systems,

Importers can benefit from the “Green Corridor” customs clearance system, which allows release of goods and means of transport into the customs territory of Azerbaijan without their physical evaluation.

including the "Green Corridor" customs system and determine the necessity of carrying out customs inspection of their goods.

When determining the risk group of the importer, the following factors shall be taken into account:

- i. scale of the importer's foreign trade operations;
- ii. period during which the importer carries out foreign trade operations;
- iii. characteristics (types) of imported products by the importer;
- iv. results of previous foreign trade operations of the importer;
- v. financial discipline of the importer;
- vi. absence of debts owed by the importer to the state budget of the Republic of Azerbaijan with regard to customs duties and taxes (except for the cases where suspension has been provided or terms for payment of taxes has been changed in accordance with the Customs Code and Tax Code of the Republic of Azerbaijan);
- vii. absence of criminal liability of the importer for economic crimes in past, as well as administrative or criminal liability for breach of tax or customs regulations;
- viii. absence of inconsistencies or contradictions in the records of the customs authorities on goods imported by the importer and reports submitted with the customs authorities;
- ix. results of inspections carried out by state authorities authorized to conduct inspections in the field of entrepreneurship;
- x. information from customs and other agencies of foreign countries.

**Only importers with low or medium (in certain cases) risk category for which customs inspection has not been determined as per the below described rules will be eligible to benefit from "Green Corridor" customs clearance system.**

Thus, customs inspection can be carried out within the maximum of 10 percent of importers belonging to the low risk group and within the maximum of 50 percent of importers belonging to the medium risk group.

All importers belonging to high risk group shall be subject to customs inspections.

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