



Azerbaijan Legal News Preparing for a changing landscape

Rules “On the Implementation of a ‘Green Corridor’ and Other Border Crossing Systems in Relation to the Release of Goods and Vehicles through the Customs Border”

In order to boost the flexibility, transparency and simplification of the customs clearance process for goods and vehicles, the Presidential Decree dated 21 May 2016 approved the rules on “the Implementation of a ‘Green corridor’ and Other Border Crossing Systems in relation to the Release of Goods and Vehicles through the Customs Border” (the “Rules”).

The Rules introduce four types of Border Crossing Systems (“Corridors”) (i.e. a Green Corridor, Blue Corridor, Yellow Corridor and Red Corridor) and mainly concern the conditions and requirements for their implementation.

The Green Corridor is defined as a system, where goods and vehicles are released to the customs territory without conducting a physical inspection in compliance with the customs procedure.

The Blue Corridor is defined as a system, where goods and vehicles released to the customs territory are subject to the application of customs control forms.

The Yellow Corridor is defined as a system requiring the application of customs control forms and the presentation of supplementary documents (e.g. veterinary, phytosanitary, hygienic certificates, special permits, etc.) during the border crossing.

The Red Corridor is defined as a border crossing system requiring the undertaking of all mandatory inspections in relation to the goods and vehicles, as well as individuals if necessary.

The type of Corridor for specific goods and vehicles is defined in line with the electronically submitted, brief declaration specified in the Rules.

In addition, the Rules outline the factors affecting the risk criteria taken into account while classifying importers as high, medium or low risk groups. Information on whether an importer belongs to the high, medium or low risk group can be attained only after registration within the official website of the State Customs Committee.

The criteria of classification under the aforementioned risk groups are also considered while selecting the relevant Corridor.

Amendment to the Law on Customs Tariffs

According to the Amendment to the Law "On Customs Tariff" effective since 1 June 2016, the import of all types of goods for shipbuilding activities by a resident of the Garadagh Industrial Park shall be exempt from customs duty as of 1 May 2016 for a period of five years.

Tax & Legal Department

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