

## **Legal basis for declaring mobile phones and other wireless communication devices brought to the territory of the country by individuals, as well as by postal shipping.**

According to subparagraph 2.1.2 of the “Preferential and simplified rules for the movement of goods not intended for production or commercial purposes across the customs border by the individuals” approved by the Decision of the Cabinet of Ministers of the Republic of Azerbaijan No. 305 dated October 14, 2013, with exception of goods specified in subparagraph 2.1.1 of these Rules, goods brought to the customs territory of the Republic of Azerbaijan once per each calendar month, with a total customs value not exceeding the amount equivalent to 800 US dollars, as well as goods according to paragraph 2.1.4 goods brought to the customs territory once per each calendar month in the name of the same individual by international postal shipping or through a carrier company, with a total customs value not exceeding the amount equivalent to 300 US dollars are moved across the customs border in preferential order (without paying customs fees).

According to paragraph 9 of Appendix No. 1 of the Rules, when moved through the customs border, regardless of customs value, mobile phones and other wireless communication devices brought to the territory of the country by individuals during a trip, as well as by postal shipping must be declared in written form by indicating in column 2.12 ("mobile phone and other wireless communication devices brought to the territory of the country") of the Appendix 10 "Simplified declaration submitted by individuals to the customs authority" of the “Rules of declaration of goods and vehicles moved through customs border” approved by the Decision of the Cabinet of Ministers of the Republic of Azerbaijan No. 263 dated July 22, 2014.

According to Paragraph 3.7 of the Rules when goods not intended for production or commercial purposes with a total customs value exceeding the limit defined by subparagraph 2.1.2 of these Rules (a total customs value is equivalent to 800 US dollars) are moved across the customs border by individuals in carry-on baggage and (or) accompanied baggage, a simplified declaration by the recipient or sender or their authorized representative is submitted in electronic form before the goods are brought to the customs border or in written (on paper or electronic) form after the goods are brought to the customs border at the same time as the goods are presented to the customs authority.

According to Paragraph 3.11 of the Rules, when the customs value of goods not intended for production or commercial purposes sent by carrier company in the name of an individual, as well as international postal shippings not accompanied by documents provided for in the acts of the Universal Postal Union exceeds the limit defined by subparagraph 2.1.4 of these Rules (a total customs value is equivalent to 300 US dollars), customs clearance of goods is carried out by the recipient or sender or their authorized representative by submitting a simplified declaration to the customs authority.

According to **Article 482.1 of the Code of Administrative Offenses of the Republic of Azerbaijan**, due to goods exported from the customs border of the Azerbaijan Republic not being declared, in case of their insignificant amount (up to fifty thousand manats), **goods that are the direct object of an administrative offense shall be confiscated or a penalty in the amount of forty to sixty percent of the cost of these goods and transport funds shall be imposed.**

Non-declaration of goods with a total value exceeding 50,000 manats moved across the customs border of the Republic of Azerbaijan leads to criminal liability provided for in Article 206 of the Criminal Code of the Republic of Azerbaijan.

**The list of goods to be declared in writing when moving by the individuals through the customs border of the Republic of Azerbaijan**

9. Mobile phones and other wireless communication devices brought to the territory of the country by individuals during a trip, as well as by postal shipping.