MINISTERUL TRANSPORTURILOR

Nesecret

DIRECȚIA GENERALĂ TRANSPORT TERESTRU

DIRECȚIA TRANSPORT RUTIER

Nr.

Data:24.08.2016

Domnului Florinel ANDREI - Secretar General

ASOCIAȚIA ROMÂNĂ pentru TRANSPORTURI RUTIERE INTERNAȚIONALE - ARTRI

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Ref: **Informare privind Ordinul Cabinetului de Miniştrii al Republicii Azerbahdjan nr.275/15.07.2016 referitor la aprobarea procedurii de scutire a tarifelor de drum şi taxelor de stat pentru camioane, autovehicule cu remorci şi semi-remorci din țările străine, remis Ambasadei Republicii Azerbaidjan în România.**

Vă transmitem, la adresa de e-mail mai sus menționată, textul documentului în limba engleză, privind Ordinul Cabinetului de Miniștrii al Republicii Azerbahdjan nr.275/15.07.2016 referitor la aprobarea procedurii de scutire a tarifelor de drum și taxelor de stat pentru camioane, autovehicule cu remorci și semi-remorci din țările străine, remis Ambasadei Republicii Azerbaidjan în România.

Vă rugăm să transmiteți această informație operatorilor de transport interesați.

Cu considerație,

Adriana KALAPIS

Director

MINISTERUL TRANSPORTURILOR Direcția Transport Rutier DIRECTOR ROMÂNIA

CABINET OF MINISTERS OF THE REPUBLIC OF AZERBAIJAN

ORDER

No. 275

Bakı city, 15 July 2016

On approval of the " Procedure for exemption of trucks, motor vehicles with trailers and semi-trailers of foreign countries from road tax and state duty "

In order to ensure the application of the Law of The Republic of Azerbaijan "On Amendments to the Tax Code of the Republic of Azerbaijan" dated May 17, 2016 No. 256-VQD and On approval, entering into force of the Tax Code and issues of legal regulation related thereto", as well as the execution of the provisions of 1.2 of the Edict of the President of the Republic of Azerbaijan No. 921 dated May 26, 2016 "On amendments to the Edict of the President of the Republic of Azerbaijan No. 393 dated August 30, 2000 " On the application of the Tax Code of the Republic of Azerbaijan approved by this Law, as well as application of the Law of the Republic of Azerbaijan No. 257-VQD dated May 17, 2016 "On amendments to the Law of the Republic of Azerbaijan", "On state duty" and the Edict of the President of the Republic of Azerbaijan No. 922 dated May 26, 2016 "On amendments to the Edict of the President of the Republic Azerbaijan No. 621 dated December 26, 2001 " On the application of the" Law of the Republic of Azerbaijan "On state duty", the Cabinet of Ministers of the Republic of Azerbaijan decides:

1. To approve the "Procedure for exemption of trucks, motor vehicles with trailers and semi-trailers of foreign countries from road tax and state duty (attached).

2. This Order is applies starting in June, 1 2016 and remain in force for three (3) years.

Prime Minister of the Republic of Azerbaijan

Artur Rasi-zadeh

Approved by the Order of the

Cabinet of Ministers of the Republic of Azerbaijan
No. "275" dated 15 July 2016

PROCEDURE

For exemption of trucks, motor vehicles with trailers and semi-trailers of foreign countries from road tax and state duty

1. General provisions

1.1. This Procedure has been prepared in accordance with the Article 212.6 of the Tax Code of the Republic of Azerbaijan and Article 25.2 of the Law of the Republic of Azerbaijan "On State Duty" and governs the relations with regard to the exemption of trucks, motor vehicles with trailers and semi-trailers of foreign countries from road tax and state duty provided for the issuance of permits governing international road transport operations in the territory of the Republic of Azerbaijan.

1.2. trucks, motor vehicles with trailers and semi-trailers of foreign countries shall be exempt from taxes and state duties in the cases as follows:

1.2.1. in cases where the goods transported by rail are unloaded in the trucks, motor vehicles with trailers and semi-trailers of foreign countries in the terminal railway station in the territory of the Republic of Azerbaijan, indicated in the paragraphs 2.2.1 and 2.2.2 of this Procedure, and are transported to other countries by passing through the nearest customs point of border control;

1.2.2. in cases where the goods are transported by trucks, motor vehicles with trailers and semi-trailers of foreign countries from the territory of another state to the first railway station in the territory of the Republic of Azerbaijan, indicated the paragraphs 2.2.3 and 2.2.3 of this Order by passing through the nearest customs point of border control.

1.3. trucks, motor vehicles with trailers and semi-trailers of foreign countries (hereinafter - vehicles) in accordance with the transportations indicated in the subparagraphs 2.2.1-2.2.5 of this Order shall enter the customs territory with or without goods.

1.4. in accordance with the transportations indicated in subparagraphs 2.2.1-2.2.5 of this Order, the motor vehicles passing through the customs border of the Republic of Azerbaijan without goods shall be declared in accordance with the Customs Code of the Republic of Azerbaijan.

1.5. in accordance with the transportations indicated in subparagraphs 2.2.1-2.2.5 of this Order, motor vehicles passing through the customs border of the Republic of Azerbaijan with cargoes, in accordance with the Customs Code of the Republic of Azerbaijan shall be declared simultaneously with the cargo transported.

2. Scope of this Order

2.1. This Procedure shall be applied to the trucks, motor vehicles with trailers and semi-trailers of foreign countries, entering the customs territory and leaving the territory to continue transportation of goods transported by rail in the territory of the

Republic of Azerbaijan from the common customs territory of the Republic of Azerbaijan (hereinafter - the customs territory) in the Republic of Turkey and the Islamic Republic of Iran, as well as goods, transported from the Republic of Turkey and the Islamic Republic of Iran to the customs territory.

2.2. in cases where the vehicles carry out transportations mentioned below, they are exempt from road tax and state duty:

2.2.1. in cases where the goods transported by rail in the territory of the Republic of Azerbaijan are transported to the Islamic Republic of Iran or third country with transit through its border after unloading at the railway station of Astara considered to be a terminal railway station;

2.2.2. in cases where the goods transported by rail in the territory of Nakhchivan Autonomous are transported to the Republic of Turkey or third country with the transit through its border after unloading at the railway station of Sharur, considered to be a terminal railway station;

2.2.3. in cases where the goods that enter the customs territory of the Republic of Azerbaijan from the territory of the Islamic Republic of Iran in the motor vehicle, are transported by rail after unloading into the car (cars) at the railway station of Astara considered to be a first railway station;

2.2.4. in cases where the goods that enter the Nakhchivan Autonomous Republic from the territory of the Republic of Turkey in the motor vehicle are transported by rail after unloading into the car (cars) at the railway station of Sharur, considered to be a first railway station;

2.2.5. in cases where motor vehicle with a cargo enters the customs territory of the Republic of Turkey and the Islamic Republic of Iran, and after unloading the cargo in the first railway station, transport other goods from this railway station back to the Republic of Turkey and the Islamic Republic of Iran, respectively.

3. Cargo Notification

3.1. in case where the cargo owner or other legal entities and natural persons (hereinafter - declarant), acting on behalf of the cargo owner on the basis of appropriate authority when passing through the customs border of the Republic of Azerbaijan depending on the motor vehicle setting out with or without goods, in accordance with the Customs Code of the Republic of Azerbaijan shall declare their vehicles and goods, as well as perform other duties with their regard .

3.2. The declarant in addition to the amendments indicated in paragraph 3.1 of this Order, shall submit to the relevant customs authority «Cargo Notification" (hereinafter - notification), as specified in Annexes 1 and 2 of this Order.

3.3. Notification may be submitted in writing on paper or in electronic form.

3.4. If notification is submitted in writing on paper, it must be drawn up in triplicate. A copy of the notification is retained with the customs authority, while the other two copies are retained with the declarant. An electronic report shall be drawn up in accordance with the "Rules for the use of an electronic information system of the customs authorities", approved by the Order of the Cabinet of Ministers No. 164 dated August 3, 2012

3.5. When the vehicle enters the railway station of Astara or Sharur, the declarant shall submit one copy of the notification to the relevant authority of the Closed Joint-Stock Company "Azerbaijan Railways" (hereinafter - the carrier).

3.6. Notifications submitted in writing on paper shall be signed by the declarant, and sealed in case the declarant is a legal entity. The notifications

submitted in electronic form shall bear an electronic signature or other means to identify the declarant.

3.7. Notification must be submitted to the customs authorities at the time of the declaration of vehicles and (or) products. In case the customs authority detects irreparable deficiencies in the documents and information provided by the declarant , acceptance may be denied in accordance with the Customs Code of the Republic of Azerbaijan .

3.8. Notification forms in English and Azerbaijani shall be posted on the official website of the State Customs Committee of the Republic of Azerbaijan and the declarant shall be able to download the notification from this website for free.

4. Motor vehicles departing to the first railway station

4.1. If the goods entering from the territory of the Islamic Republic of Iran and the Republic of Turkey in the motor vehicle the territory of the Republic of Azerbaijan and the Nakhchivan Autonomous Republic, respectively are transported by railway after unloading to the car (cars) at the railway station of Astara or Sharur considered to be a first railway station, the declarant subject to the requirements of Section 3 of the Regulations of this Order shall submit a notification to the customs authorities in the form set out in Annex 1 of this Order and a contract signed with the carrier in accordance with the Law of the Republic of Azerbaijan "On Transport".

4.2. If a motor vehicle with goods, having entered the customs territory of the Republic of Turkey and the Islamic Republic of Iran unloads the goods at the first railway station, and then from the same railway station carries back the another goods, in the direction of the Republic of Turkey and the Islamic Republic of Iran respectively, the declarant subject to the requirements of Section 3 of the Regulations of this Order shall submit a notification to the customs authorities in the form set out in Appendix 1 and 2 of this Order and the appropriate contract.

4.3. When a motor vehicle departs the customs territory the declarant shall submit an Acceptance certificate to the relevant customs authorities,, approved in the form prescribed in Appendix No. 3 of this Order.

5. Vehicles setting off for a railway station

When goods being transported on the territories of the Republic of Azerbaijan and the Nakhchivan Autonomous Republic by railway are transported to the Islamic Republic of Iran and the Turkish Republic, or to third countries passing via their territories, after being reloaded into vehicles at Astara or Sharur railway stations that are considered final railway stations, a declarant should, taking into consideration the requirements of the 3rd part of these Procedures, submit a notice in the form shown in Appendix 2 hereof, an acceptance and delivery report in the form shown in Appendix 3, and the agreement made with the carrier in accordance with the Law of the Republic of Azerbaijan "On Transportation" to customs bodies, upon taking the good out of the customs territory.

6. Operations required at railway stations

6.0. Upon the carrier's request, the following necessary operations shall be performed by the declarant who brings goods to Astara or Sharur railway station:

6.0.1. goods transported by railway or delivered by a vehicle shall be weighed or their other quantitative measurement defined in another way;

6.0.2. goods transported by railway shall be reloaded into a vehicle or a waggon before being reloaded into a vehicle;

6.0.3. goods brought by a vehicle shall be reloaded into a waggon in order to be then transported by railway, or reloaded into a vehicle before being reloaded into waggons;

6.0.4. goods brought by a vehicle shall be reloaded into waggons in order to be then transported by railway and, at the same time, other goods being transported by railway shall be reloaded into the same vehicle in order then to be transported backwards towards the Turkish Republic or Islamic Republic of Iran, correspondingly, and shall be unloaded before they are reloaded into waggons or vehicles;

6.0.5. goods brought by vehicles shall be packed in order to be transported by railway, or repacked.

7. Acceptance and delivery report

7.1. Necessary operations specified in Section 6 hereof shall be carried out on the basis of a relevant acceptance and delivery report provided to a declarant by the carrier in the form shown in Appendix 3 hereof.

7.2. An acceptance and delivery report shall be made on strict reporting forms and shall be signed by the carrier's authorized representative and the declarant, and sealed by the carrier.

7.3. The acceptance and delivery report shall be made up in 3 (three) counterparts, one of them to be maintained by the carrier, other two shall be kept by the declarant. After the acceptance and delivery report is approved by the declarant and the carrier as specified in paragraph 7.2 hereof, one of the abovementioned copies shall be submitted to the relevant customs body.

7.4. The carrier shall, right after the relevant acceptance and delivery report is approved by the declarant and the carrier as provided for in paragraph 7.2 hereof, in the form specified in Appendix 3 hereof, send it to the relevant customs body in order for it to be entered on the single automated control system of the customs service.

8. Final provisions

8.1. Upon the vehicle 's entering the customs territory, the relevant customs body shall enter information provided in the documents provided by the declarant,

as well as the notification and data indication in the notification on the customs' service's single automated control system.

8.2. Upon the vehicle's leaving the customs territory, the relevant customs body shall check correspondence of the information indicated in the acceptance and delivery report with those entered on the single automated control system of the customs service, as well as their compliance with the notification. Should there be no shortages or discrepancy in the documents submitted and information; the vehicle shall be permitted to leave the customs territory.

8.3. The declarant shall act in accordance with the obligations he undertook under the notification he submitted to the customs body upon the vehicle's entering the customs territory, and not act in any other way that would go beyond the obligations specified therein, or would contradict such obligations.

8.4. The declarant shall bear responsibility for breaking the obligations indicated in the notification as specified by the legislation.

Note. Any changes to these Procedures may be made after they are approved by the President of the Republic of Azerbaijan.

Appendix No.1
to the Procedure for exemption
of trucks, motor vehicles with
trailers and semi-trailers of
foreign countries from road tax
and state duty

Notification of Goods

(on goods being brought into the customs territory of the Republic of Azerbaijan and reloaded into waggons)

I, _____ (in case of natural person – full name, Tax ID number, in case of legal person – its description, organizational and legal form, and Tax ID number) declare that I have brought

goods with the customs value of _____, Net weight _____kg (information concerning the marking, number, number of packages, method of packing, description, statistical number, Gross weight (kg), and volume (cubic metres) to be indicated),

in a vehicle of _____ model, _____ series, _____ plate number, with trailer No.1 of _____ model, _____ series and plate number _____, trailer No.2 of _____ model, _____ series and plate number _____, trailer No.3 of _____ model, _____ series and plate number _____

into the customs territory of the Republic of Azerbaijan, to be then transported to _____ railway station and reloaded into a waggon (waggons).

Hereby, I undertake to perform certain operations in accordance with the transportation reflected in the "Notification of Goods" on the territory of the Republic of Azerbaijan and not to act in any other manner that would go beyond the said transportation and contradict the same transportation.

One copy of the "Notification of Goods" made up in three counterparts shall be maintained at the relevant customs body, one copy to the carrier, and other two copies to the declarant who has signed the notification.

_____	_____
(in case of the declarant being a natural person – full name, signature; in case of a legal person – its seal and full name of the authorized person, and signature)	(Full name, position and signature of the customs body's official)
"_____" _____ 20___	"_____" _____ 20___

Appendix No.2
to the Procedure for exemption
of trucks, motor vehicles with
trailers and semi-trailers of
foreign countries from road tax
and state duty

Notification of Goods

(on goods leaving the customs territory of the Republic of Azerbaijan)

I, _____ (in case of natural person – full name, Tax ID number, in case of legal person – its description, organizational and legal form, and Tax ID number) declare that I will take

the goods with the customs value of _____, Net weight _____kg (information concerning the marking, number, number of packages, method of packing, description, statistical number, Gross weight (kg), and volume (cubic metres) to be indicated),

in a vehicle of _____ model, _____ series, _____ plate number, with trailer No.1 of _____ model, _____ series and plate number _____, trailer No.2 of _____ model, _____ series and plate number _____, trailer No.3 of _____ model, _____ series and plate number _____

after reloading them into the mentioned vehicle (vehicles) at _____ railway station, out of the customs territory of the Republic of Azerbaijan.

Hereby, I undertake to perform certain operations in accordance with the transportation reflected in the "Notification of Goods" on the customs territory of the Republic of Azerbaijan and not to act in any other manner that would go beyond the said transportation and contradict the same transportation.

One copy of the "Notification of Goods" made up in three counterparts shall be maintained at the relevant customs body, one copy to the carrier, and other two copies to the declarant who has signed the notification.

_____	_____
(in case of the declarant being a natural person – full name, signature; in case of a legal person – its seal and full name of the authorized person, and signature)	(Full name, position and signature of the customs body's official)
"_____" _____ 20___	"_____" _____ 20___

Appendix No.3
to the Procedure for exemption of trucks, motor vehicles with trailers and semi-trailers of foreign countries from road tax and state duty

ACCEPTANCE AND DELIVERY REPORT

<table>
<tr><td colspan="4">1. Consigner</td><td colspan="4">Series and numbers shall be put by a printing house
“____” _____
_____</td></tr>
<tr><td colspan="4">2. Carrier</td><td colspan="4">3. Consignee</td></tr>
<tr><td colspan="4">4. Goods' place of destination</td><td colspan="4" rowspan="3">5. Carriers' notes</td></tr>
<tr><td colspan="4">6. Goods' place of delivery</td></tr>
<tr><td colspan="4">7. Documents attached (for example: in case the declarant and consigner or a consignee are not the same, or if the declarant is a legal person, date and effectiveness term of the power of attorney of the consigner or a consignee)</td></tr>
<tr><td>8. Goods' marking and number</td><td>9. Number of packages</td><td>10. Packing type</td><td>11. Name of goods</td><td>12. Statistical number</td><td>13. Gross weight (kg)</td><td>14. Volume (cubic metres)</td></tr>
</table>

15. Place and date of delivering the goods to a consignee/ carrier

16. Model, state registration series and number of the vehicle (vehicles) of the consigner/ consignee

17. **DELIVERED:**	18.**ACCEPTED:**
Official of the Carrier: _____ _____ (full name and position held) Consigner or Consigner's authorized representative: _____ (Full name)	Carrier's official: _____ _____ (Full name and position held) Consignee or Consignee's authorized representative: _____ (Full name)

Seal (Only Carrier's seal should be put)	19. Carrier's official: _____ (signature and date) Consigner: _____ (Signature and date)	**Seal (Only Carrier's seal should be put)**	20. Carrier's official: _____ (signature and date) Consignee: _____ (Signature and date)