

- ▶ A citizen of Armenia
- ▶ A permanent resident of Armenia (not temporary)
- ▶ A refugee accepted into Armenia

To be eligible for the **one-time tax-free regime**, a person must not have lived in Armenia for more than 915 days (30 months or 2.5 years) in the past 1,825 days (60 months or 5 years). Note that you have 18 months from the moment when a foreign natural person receives a certificate confirming the fact of recognizing a person moved to RA for permanent residence or the documents confirming the fact of obtaining the status of a refugee or a forcibly displaced person. The State Register determines eligibility.

There is a second option to being considered eligible for moving your belongings. While in the first option, there was no limit to the value of the items imported, the second places a **maximum value of 5,000 Euros**. This is excluding any motor vehicles. This is an option for those who have not lived in Armenia for more than 12 months in the past 420 days (nearly 14 months). To be eligible for this option, a written request (dimoom) must be made within 60 days from the date of arrival, attaching the necessary documents proving temporary foreign residency. Eligibility is accounted for **once every three years**. Note that one cannot apply for both options simultaneously.

IMPORTANT: Ensure you have obtained your residency/citizenship or have refugee status (temporary doesn't count), as well as your grantsoum (cost: 1,000 AMD – to be paid at the bank to the specific number provided or by terminal at 100 AMD extra cost) before the arrival of your items. The contact information on the boxes should be relevant and local. If you use a number that's not local, you won't receive the call that your items have arrived. The address provided must be that of your grantsoum.



► WHAT CAN YOU BRING WITH YOU?

Please make sure that whatever you bring is a personal item, NOT for use in business. Do not bring things such as piping and toilets (we've had such a case before). Do not bring 100 different electronics. It will be clear that it's going to be sold, even if it's second-hand. Make sure all packed boxes do not exceed 25 kg each. Do bring:

1. One car that has been registered in your name for a minimum of 6 months. Make sure you have the certificate of ownership issued by government entities and stamped.
2. Household and personal appliances – 3 of each type (refrigerator, TV, washing machine, etc.),
3. One set of furniture for each room. That means 1 set of living room furniture, 1 set of kitchen. You can probably get away with more than one bedroom furniture, but it will have to be clear that there are multiple family members involved.
4. Clothing, books, and anything else that is clearly for your own use in unlimited quantities.

You will have to ensure all items have been used before. They cannot still be in original sealed packages. Please do not pack anything that is liquid, food item, medication, flammable, or otherwise deemed dangerous. Make sure to pack in such a way that heat and cold won't hurt it.

PRO TIP: Remove all batteries from toys and electric items. Saves you the headache later.

► WHAT PAPERWORK WILL YOU NEED?

There are certain steps you need to take, from before you ship your items to the documents you present afterwards, in order to ensure a smooth transition. It is recommended to send a list of items you plan to bring to the customs office, just to make sure there isn't anything taxable.

- ▶ In order to use the tax-free regime to import your personal belongings, it is necessary to first receive the document confirming the fact of moving to the Republic of Armenia for permanent residence by submitting an application to the Passport and Visa Department of the RA Police. The document is issued to a foreign physical person who has citizenship of the Republic of Armenia, or special or permanent (5 and 10 years) residence status of the Republic of Armenia, or another status equivalent to them.
- ▶ If the requirements are met, the document identifying the person moved to the Republic of Armenia for permanent residence is provided no later than five working days. After receiving the document, the person can submit an application to the customs authorities, on paper or electronically, by sending it to the official email of the RA State Revenue Committee (secretariat@petekamutner.am). It is necessary to indicate the name, weight, and quantity of imported personal goods.