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Customs issues are regulated by the new Customs Code approved by the Law of the Republic of Azerbaijan N°164 – IVQ of 24.06.2011, oriented on the harmonisation with European Standards. It entered in operation on January 1st 2012. Customs issues are also regulated by the Law “On Customs Tariffs” N°1053 – 111 QD of June 22th 2010, and a number of orders from the President of Azerbaijan and decrees on taxes of export-import from the Cabinet of Ministries.

A framework document in the field of trade development and facilitation in Azerbaijan is the State Programme for the development of Customs System in the Republic of Azerbaijan over the period 2007-2011. The document provides for the application of automated measures in customs controls and clearance, approximation of international standards and widening the customs service infrastructure.

President Decree “On the application of the “Single Window” principle during the inspection of goods and transport moving across the border points of the Republic of Azerbaijan” was approved on 11.12.2008. Azerbaijani Customs declare the system to be fully introduced both in rail and road transport.

Customs service has been applying new electronic features which considerably reduce the paper work load and the time loss such as a bar-code assignment to each and every truck passing the Synyg Korpi/Red Bridge BCP. Very soon the digital signature should be introduced and become compulsory according to one of the latest presidential decrees.