

## Azerbaijan

### **ARTICLE 3: ADVANCED RULINGS**

Considering the fact that in Article 50 of the Customs Code of the Republic of Azerbaijan there are no procedural rules for submission, consideration, acceptance, refusal, amendment and cancellation of an application for the issuance of advance rulings and the implementation of the amendment project submitted in this regard has not been completed, "Methodology for goods classification and making advance rulings on the country of origin of goods", "Application forms", "Rules for submitting an electronic application form for the adoption of advance rulings" were developed by the State Customs Committee by examining the best practices of World Customs Organization, United States of America, Great Britain, Canada and Australia and was placed as an electronic service at the "Advance Rulings" subsection created in the "Entrepreneurs" section of the official website of the State Customs Committee.