



Newly Independent States: Tariffs and Taxes on Computer Hardware and Software

This document was last updated in November 2009.

--While we have made the best attempt to list all tariffs and taxes, this list may not be exhaustive. Because tariffs and tax rates are subject to change, please contact the Department of Commerce's Trade Information Center at 1-800-USA-TRADE for the most-up-to-date information on rates in the Newly Independent States.

--Companies should only use this table as a guide to expected charges; in all cases it is prudent to work with a customs broker/freight forwarder for more accurate information. It is also advisable to check with Customs officials in the country to which you are exporting, and if necessary, to get a binding decision in writing prior to shipment.

--This document is intended for use by U.S. companies; other duties and charges may apply for non-U.S. companies.

--The rates listed on this page do not apply to software transmitted electronically.

--Some countries have additional information on customs procedures for IT products (and services) imports, including those related to electronically transmitted software. If the country name is hyperlinked, click for additional information.

Country	Tariff on Computer Hardware (HS 8471)	Tariff on Computer Parts (HS 8473.30)	Tariff on Computer Software (HS 8523 ²) M C U ³	Tariff on Manuals (HS 4901)	Withholding Taxes on Software Royalties	Other Taxes ⁶	Date Country Updated
Armenia	10%	10%	10% (M)	10%	Unknown ⁴	20% VAT on CIF value; 0.3% customs processing fee	08/2003
Azerbaijan	15%	15%	15% (U)	15%	10%	18% VAT	08/2003
Belarus	15%	20%	20% (U)	0%	Unknown ⁴	20% VAT	08/2003
Georgia ¹	0%	0%	0%	0%	0%	20% VAT; 0.2% customs service fee	08/2003
Kazakhstan	0%	0%	0%	0%	10% ⁵	12% VAT	07/2009
Kyrgyz Republic ¹	10%	10%	10% (M ⁸)	10%	Unknown ⁴	20% VAT; 0.15% customs processing fee	08/2003
Moldova	0%	0%	0%	0%	Unknown ⁴	20% VAT; 0.25% customs procedures fee	08/2003

Russia	0%	0%	0% Letter issued by customs 17 march 2006 N 15-14/8524	15%	0% ⁵	18% VAT on CIF value + duty; 0.15% customs processing fee	07/2009
Tajikistan	5%	5%	5% (U)	0%	0%	18 % VAT + 0.15 % (on average) customs processing fee	11/2009
Turkmenistan	0%	0%	0%	0%	Unknown	15% VAT; 0.2% customs service fee on contract cost; \$1.76 admin fee for every hour that a customs officer spends inspecting goods; \$4 per page for translation of documents submitted to Customs.	08/2009
Ukraine	0%	0%	0% (M)	0%	Unknown	20% VAT	08/2009
Uzbekistan	10%	10%	60% (C)	n/a	Unknown ⁴	20% VAT; 0.2% customs collection	08/2009

1 This country is a member of the Information Technology Agreement. Click [here](#) for more information.

2 Depending on the underlying medium on which it is presented, computer software is classified in one of the following five 10-digit HS numbers: 8523.29.2000, 8523.40.2010, 8523.40.2020, 8523.40.4000, 8523.40.5000

3 Indicates whether the country applies tariff solely to the value of the underlying medium (M), content/full value of software (C), or if method is unknown (U). Click [here](#) for more information.

4 This country does not have a bilateral tax treaty with the United States and there is no confirmed withholding tax rate available. For more information on the possible tax obligations please contact the country's embassy. See <http://www.embassy.org>.

5 This withholding tax rate reflects a bilateral tax treaty with the United States. Click [here](#) for more information.

6 Sales taxes are based on a percentage of a predetermined value, if the value on which the tax is applied is known it is indicated. Generally either the "Cost + Insurance + Freight" value (CIF) or the "Free-On-Board" value (FOB) of the shipment is used to determine the tax obligation. For further information visit the Trade Information Center [website](#).

7 A 1999 Presidential decree introduced a 5% customs duty on goods imported into Turkmenistan by individuals. When not imported by individuals, most electrical appliances have a customs excise tax of 10%. Cables/cords and other parts have an excise tax of 30%.

8 The value of the content contained on the medium (data, software, instructions, etc.) is not included in

customs valuation provided that the cost of content is segregated from the cost of the medium in the invoice.