

## ARMENIA'S CUSTOMS REVENUES BY MAJOR COMMODITY GROUPS: EAEU VS. EU

**HMAYAK NALBANDYAN**

Հոդվածը ստացվել է՝ 08.11.25, ուղարկվել է գրախոսման՝ 12.11.25, երաշխավորվել է տպագրության՝ 24.12.25

**Introduction.** The potential accession of Armenia to the European Union (EU) has repeatedly become the subject of analyses and discussions across various scientific, political, and public platforms. However, a significant part of the existing approaches is predominantly political in nature and does not include an in-depth analysis of the economic component. This circumstance determines the relevance of the topic, especially from the perspective of applying economic evaluation tools. Regardless of political approaches or subjective interpretations, the economic consequences of Armenia's possible accession to the EU are subject to objective quantitative analysis, which will make it possible to reveal their real impact on the national economy.

The purpose of the research is to assess the economic efficiency of Armenia's accession to the EU, comparing it with the situation in which the country is not a member of any economic union. For this purpose, a comprehensive economic analysis is conducted, reflecting the trade, customs, and revenue effects that may arise for Armenia's economy in the case of EU accession.

The analysis identified the main products that form the structure of foreign trade according to the Foreign Economic Activity (FEA) codes. The average EU and WTO customs duty rates for these products were calculated and compared, with the aim of identifying possible differences and their impact on Armenia's import and export volumes. In addition, an assessment was made of Armenia's conditional share of EU customs revenue, which allows determining the financial and economic feasibility of membership.

The empirical basis of the study consists of official statistical data for 2023 published by the RA Statistical Committee. The analysis covers the main product groups that account for about 70 percent of Armenia's foreign trade turnover. The obtained results make it possible to formulate scientifically grounded conclusions regarding the economic efficiency and feasibility of Armenia's accession to the EU.

**Literature Review.** A broad scientific discourse has emerged regarding the possible effects of EU economic integration for Armenia and, more generally, for the Eastern Partnership countries. Various authors emphasize that integration processes with the EU may contribute to improved trade regimes, increased investment flows, and enhanced institutional quality, while at the same time they also involve adaptation costs and structural challenges.

According to studies by the European Commission (2023), membership in the EU single market on average ensures export growth of member states by around 15–25 percent, driven by the elimination of tariffs and the reduction of non-tariff barriers. This effect is more pronounced in small and open economies whose foreign trade structure depends on accessibility to the EU market<sup>1</sup>.

Baldwin and Wyplosz (2022) stress that joining a customs union leads to an improvement in the terms of trade and an increase in average productivity, particularly when the union includes a large and stable market. Such integration can raise real GDP growth rates by 1-2 percentage points in the long term.<sup>2</sup>

In the context of the South Caucasus, Emerson and Movchan (2020), analyzing EU–Eastern Partnership integration models, state that tariff elimination alone is not sufficient to ensure economic effects; domestic institutional reforms, increased competitiveness, and production diversification are also necessary<sup>3</sup>.

According to the International Monetary Fund (IMF, 2022), integration processes aimed at EU accession improve the financial environment and investment confidence, especially in countries with relatively small financial markets and dependence on external financing. In Armenia's case, this factor may have significant implications, given capital constraints in the economy.<sup>4</sup>

Finally, the World Bank (2021) reports that deeper cooperation with the EU economic area promotes structural changes in exports, leading to an increase in the share of high-technology and high value-added products. Such transformation is considered one of the most important long-term outcomes of EU integration<sup>5</sup>.

Overall, the literature review demonstrates that EU economic integration may bring substantial trade and institutional benefits for Armenia, provided that corresponding domestic reforms are implemented and the structure of exported products is diversified.

**Methodology.** The article analyzes which income groups in Armenia would benefit from accession to the EU and, conversely, which groups would face disadvantages. It is assumed that leaving or joining any union does not entail political consequences; therefore, only changes resulting from differences in applicable customs tariffs are taken into account.

The analysis used foreign trade data from the Statistical Committee of Armenia, the arrangements for the distribution of customs duties and revenues arising from them

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<sup>1</sup>European Commission. (2023). \*Single Market and Economic Performance Report 2023\*. Brussels: Publications Office of the European Union.

<sup>2</sup> Baldwin, R., & Wyplosz, C. (2022). \*The Economics of European Integration\*. McGraw-Hill Education, 7th Edition

<sup>3</sup> Emerson, M., & Movchan, V. (2020). \*Deep Integration and EU–Eastern Partnership Countries: Economic Implications\*. Centre for European Policy Studies (CEPS).

<sup>4</sup> International Monetary Fund (IMF). (2022). \*Regional Economic Outlook: Europe 2022\*. Washington, D.C.

<sup>5</sup> World Bank. (2021). \*Deep Trade Agreements and Global Economic Integration\*. Washington, D.C.

in the EAEU legislation, and the data on customs duties from the World Trade Organization.

Table 1

Main imported and exported products in Armenia, 2023<sup>6</sup>

Code	Group	EXPORTS			IMPORTS		
		weight, ton	mln. drams	thous. US \$	weight, ton	mln. drams	thous. US \$
	Total	126,370.4	277,753.6	709,514.7	284,516.9	759,234.8	1,936,013.6
1	Live animals	0.0	0.1	0.2	245.8	1,045.0	2,668.4
22	Spirits and non-spirits and vinegar	4,481.4	5,939.7	15,148.5	8,548.0	9,815.8	24,994.9
26	Ore, slag and ash	77,523.4	68,056.7	174,174.1	82.6	31.0	80.1
62	Knitted garments and clothing accessories, other than machine-made or hand-woven	2,024.9	48,651.0	124,071.6	183.5	9,381.6	23,919.8
71	Natural or synthetic pearls, precious or semi-precious stones, precious metals	30.0	10,193.5	26,015.9	42.1	7,232.6	18,481.1
72	Ferrous metals	5,379.3	81,025.5	207,462.3	463.0	582.3	1,478.2
74	Copper and articles thereof	2,012.1	5,631.6	14,249.9	44.7	552.8	1,413.3
76	Aluminium and articles thereof	26,858.4	34,756.9	88,604.1	2,847.7	7,374.3	18,838.0
87	Land vehicles, except railway or tramway rolling-stock, parts and equipment thereof	167.4	1,584.3	4,026.3	41,185.1	162,983.0	416,154.3
90	Optical, photographic, medical or surgical instruments and apparatus, parts and accessories thereof	25.2	2,317.3	5,917.8	555.2	31,448.3	80,207.2
94	Furniture, bedding and related parts thereof	508.3	4,150.1	10,570.1	2,783.4	10,037.9	25,493.0

**Analysis.** The analysis is based on 2023 data, as these are both sufficiently recent and not affected by crisis-related shocks. In 2023, Armenia's imports amounted to USD 12.76 billion. Imports from EU countries totaled USD 1.93 billion, and USD 10.83 billion

<sup>6</sup> The table was composed by the author according to the data of FOREIGN TRADE OF THE REPUBLIC OF ARMENIA 2023, armstat.am

originated from other countries. As for exports, USD 710 million were exported to EU countries, while USD 7.84 billion worth of goods were exported to other countries<sup>7</sup>.

**Exports.** In particular, the top ten exports to EU countries include the following products: 22 (Spiritual and non-alcoholic beverages and vinegar), 26 (Ore, slag and ash), 62 (Knitted garments and clothing accessories, except machine-made or hand-woven), 71 (Natural or synthetic pearls, precious or semi-precious stones, precious metals), 72 (Ferrous metals), 74 (Copper and articles thereof), 76 (Aluminum and articles thereof), 87 (Land vehicles, except railway or tramway rolling-stock, parts and accessories thereof), 90 (Optical, photographic, medical or surgical instruments and apparatus, parts and accessories thereof), 94 (Furniture, bedding and related parts thereof) with CPA codes.

**Imports.** The following products rank among the top ten exported to EU countries (HS codes):

22 (Alcoholic and non-alcoholic beverages and vinegar),  
26 (Ores, slag, and ash),  
62 (Articles of apparel and clothing accessories, not knitted or crocheted),  
71 (Natural or cultured pearls, precious or semi-precious stones, precious metals),  
72 (Iron and steel),  
74 (Copper and articles thereof),  
76 (Aluminum and articles thereof),  
87 (Vehicles other than railway or tramway rolling stock, and parts and accessories),  
90 (Optical, photographic, measuring, medical, or surgical instruments and apparatus; parts and accessories),  
94 (Furniture, bedding, mattresses, mattress supports and similar articles, parts thereof)<sup>8</sup>.  
The main imported and exported goods between Armenia and the EU correspond to the same HS codes.

According to the table, imported goods from non-EU countries account for about 85 percent of imports, which means that by importing them at WTO tariffs, their prices will become more affordable. For example, the prices of imported meat and meat products will decrease by 15 percent, ferrous metal products by 7.5 percent, milk and dairy products, poultry eggs, honey and other animal products by 10 percent, medicines and pharmaceuticals may even have zero customs duties, etc. In any case, this change will lead to a significant reduction in the prices of imported and popular goods.

On the other hand, a customs duty will arise for exports to the EAEU countries. That is, the currently applicable zero customs duty will be replaced by customs tariffs for goods imported from third countries of the EAEU. For example, a brandy exporter will have to pay 1.5 euros for each exported liter, but taking into account the price of

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<sup>7</sup> Foreign trade database based on the two-digit nomenclature classification, as well as SDG data using four-digit nomenclature classifications. Latest update: 11.12.2025 <https://armstat.am/am/>

<sup>8</sup> Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union (CN FEA EAEU) and the Common Customs Tariff of the Eurasian Economic Union (CCT EAEU). Available at: <https://eec.eaeunion.org/comission/departement/catr/ett/>

brandy, we can say that this difference in the price of a liter does not even make up 10 percent. A customs duty on minerals will arise, and it will also be difficult to organize the export of precious stones and clothing to the EAEU.

Table 2

Main imported and exported products by tariffs and differences<sup>9</sup>

Code	EU basic customs duty %	WOT basic customs duty %	Differences between basic customs duty
22	3.2euro/liter	5	15
26	15	5	10
62	12	5	7
71	0	5	-5
72	2	5	-3
74	0	0	0
76	0	5	-5
87	4.5	5	-0.5
90	4	5	-1
94	12.5	5	7.5

However, almost all products exported to the EAEU countries are produced by large organizations. The main players in the brandy market are three large organizations, one in clothing, and one in copper and molybdenum. There are also re-exported products that have no connection with the real sector of the economy and are temporary in nature. Products of small organizations are also exported. In particular, this is the subsector of nutmeg and dried fruits in agriculture. Here there may be a 5 percent customs duty, which may be absorbed by the producers themselves. State intervention may be required here through development programs, which should aim to reduce costs, as well as identify and promote opportunities for entering new markets.

In connection with the accession of the Kyrgyz Republic to the Treaty on the Eurasian Economic Union of May 29, 2014, the size of the norm for the distribution of customs duties in the case of the Republic of Armenia became 1.11<sup>100</sup>% (instead of 1.13%)<sup>11</sup>. Taking into account that the customs tariffs for different countries differed from the unified customs tariffs (depending on whether the product was included in the list of goods that are granted tariff preferences when imported, when developing and

<sup>9</sup> The table was composed by the author according to the data of <http://cis.minsk.by/reestr2/doc/3183#text> <https://eec.eaeunion.org/comission/departement/catr/ett/>

<sup>10</sup> Treaty on the Accession of the Kyrgyz Republic to the Treaty on the Eurasian Economic Union, 29 May 2014.

<sup>11</sup> Annex No. 2 to the Treaty on the Accession of the Republic of Armenia to the Treaty on the Eurasian Economic Union, 29 May 2014, para. 1.

mainly underdeveloped countries are considered as the country of origin of the latter)<sup>12</sup>, taking as a basis the methodology of O. Shepotilo and D. Tarr (2012) (and their assessment of the weighted average customs tariff rate of the Russian Federation in 2013)<sup>13</sup> We have calculated that if the Republic of Armenia had been a member of the Customs Union in 2013, the revenues of the Republic of Armenia's state budget from the distribution of import customs duties (based only on the volume of imports from the Russian Federation) would have amounted to about 260 million USD. In 2014, the volume of imports from the Russian Federation amounted to 286.7 billion USD<sup>14</sup>, which was mainly due to the established sanctions<sup>15</sup>.

It is clear from the customs duty rates that in case of withdrawal from the EAEU membership, a number of basic consumer goods will be more affordable, but problems will arise with exports, which will mainly concern large businesses and partly medium and small businesses, mainly in the agricultural sector. On the other hand, in case of continuation of the EAEU membership, Armenia's customs dividend from the EAEU will be preserved. The criteria for distributing import customs duties for each member state are set at the following rates:

- Republic of Armenia - 1.22 percent,
- Republic of Belarus – 4.860 percent,
- Republic of Kazakhstan – 6.955 percent,
- Kyrgyz Republic – 1.900 percent,
- Russian Federation – 85.065 percent<sup>16</sup>.

This is the strongest argument for staying in the EAEU, since, according to the latest available data, EAEU imports in 2021 amounted to USD 318.5 billion, of which Armenia's share in distributed customs revenue is around USD 33 million.

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<sup>12</sup> Protocol on the Unified System of Tariff Preferences of the Customs Union, 12 December 2008. Decision No. 18 of the Interstate Council of the Eurasian Economic Community (Supreme Body of the Customs Union), 27 November 2009.

Decision No. 130 of the Commission of the Customs Union, 27 November 2009.

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Foreign Economic Information Portal of the Ministry of Economic Development of the Russian Federation. Available at: <http://www.ved.gov.ru/eng/activities/system/>

<sup>13</sup> Shepotylo, Oleksandr and Tarr, David G. (2012). "Impact of WTO Accession and the Customs Union on the Bound and Applied Tariff Rates of the Russian Federation," Policy Research Working Paper 6161, World Bank, Washington D.C.: United States, p.4, 24.

<sup>14</sup> UN COMTRADE DATABASE: <http://comtrade.un.org/data/>

<sup>15</sup> Resolution of the Government of the Russian Federation No. 778 of 7 August 2014 on Measures for the Implementation of Presidential Decree of the Russian Federation No. 560 of 6 August 2014 "On the Application of Certain Special Economic Measures for the Purpose of Ensuring the Security of the Russian Federation."

<sup>16</sup> Eurasian Economic Commission. (n.d.). *Payment and distribution of import customs duties*. EEC Board, Financial Policy Department. Retrieved January 15, 2026, from <https://eec.eaeunion.org/comission/departement/dofp/zachislenie/>

On the other hand, if we consider the EU mechanism of retaining 25 percent of customs duty of imported goods<sup>17</sup>, this yields around USD 10 million per USD 40 million in collected duty; therefore, Armenia could receive around USD 162 million in customs revenues. Without membership in any union (WTO regime), revenues from tariffs would amount to about USD 650 million.

**Conclusion.** In general, the benefit from customs duties comes from those EAEU member states that import a larger amount but receive less than the corresponding amount, according to the quota percentages provided for them by the EAEU internal regulatory statutes. Therefore, a situation arises in which the state benefits by receiving large revenues, large businesses benefit by receiving duty-free access to the EAEU market, but citizens suffer from the high cost of goods. In monetary terms, it will be necessary to calculate whether Armenia receives more than the 33 million US dollars in customs duties if it follows the WTO tariff norm or not, and what needs to be done to make this happen. In particular, to receive at least 33 million customs duties from imports worth 12.76 billion USD, the weighted average tax rate would need to be more than 0.26 percent, as well as compensate for the loss of Armenia's privileges within the framework of the EAEU. On the other hand, in the case of EU customs duties, a completely different approach is in place, according to which the state retains 25 percent of the customs duty on the product, which is somewhat fairer in that it takes into account the volume of goods imported by the given state and provides the corresponding income, without their centralization and distribution according to the agreement. It turns out that Armenia may be in a more advantageous economic position within the EU, but on the other hand, as the authors who addressed the topic note, appropriate internal reforms must be implemented and the structure of exported products diversified.

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<sup>17</sup> Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union

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**ՀՀ ՄԱՔՍԱՅԻՆ ԵԿԱՄՈՒՏՆԵՐԸ ԸՍՏ ՀԻՄՆԱԿԱՆ ԱՊՐԱՆՔԱԽՐԵՐԻ.  
ԵԱՏՄ ԵՎ ԵՄ ՀԱՄԵՄԱՏԱԿԱՆՆԵՐ**

**ՀՄԱՅԱԿ ՆԱԼԲԱՆԴՅԱՆ**

**Համառոտագիր**

Հայաստանի հնարավոր անդամակցությունը Եվրոպական միությանը (ԵՄ) բազմիցս դարձել է վերլուծությունների և քննարկումների առարկա՝ տարբեր գիտական, քաղաքական և հասարակական հարթակներում: Սակայն առկա մոտեցումների զգալի մասը գերազանցապես քաղաքական բնույթի են և չեն ընդգրկում տնտեսական բաղադրիչի խորքային վերլուծությունը: Այդ հանգամանքը պայմանավորում է տվյալ թեմայի ուսումնասիրության **արդիականությունը**՝ հատկապես տնտեսական գնահատման գործիքակազմի կիրառման տեսանկյունից: Անկախ քաղաքական մոտեցումներից կամ սուբյեկտիվ մեկնաբանություններից, ԵՄ-ին Հայաստանի հնարավոր անդամակցության տնտեսական հետևանքները ենթակա են օբյեկտիվ քանակական վերլուծության, ինչը հնարավորություն կտա բացահայտել դրա իրական ազդեցությունը ազգային տնտեսության վրա:

Հետազոտության **նպատակն** է գնահատել Հայաստանի ԵՄ անդամակցության տնտեսական արդյունավետությունը՝ համեմատելով այն իրավիճակի հետ, երբ երկիրը որևէ տնտեսական միության անդամ չէ: Այս նպատակով **խնդիր** է դրվել իրականացնել համապարփակ տնտեսական վերլուծություն, որը կարտացոլի ԵՄ անդամակցության դեպքում Հայաստանի տնտեսության համար առաջացող առևտրային, մաքսային և եկամտային ազդեցությունները: Այսինքն՝ վեր հանել արտաքին առևտրի հիմնական ապրանքատեսակների ցանկը ըստ ԱՏԳ կոդերի, ուսումնասիրել և պարզել դրանց միջինացված մաքսատուրքերի չափերը, համեմատել այդ ապրանքատեսակների ԵԱՏՄ, ԵՄ և ԱՀԿ մաքսատուրքերը և համեմատել դրանցից ստացվող մաքսատուրքերի Հայաստանին բաժին ընկնող մասի հետ ու ձևավորել նպատակահարմարության վերաբերյալ եզրակացություն:

ԵԱՏՄ համագործակցությունը ստեղծեց նրա անդամ երկրների՝ Ռուսաստանի, Բելառուսի, Ղազախստանի, հետագայում նաև Ղրղզստանի հետ տնտեսական համագործակցության որակապես նոր փուլի մեկնարկի հնարավորություն, որը նախատեսում է ապրանքների, ծառայությունների, կապիտալի և աշխատուժի ազատ տեղաշարժ անդամ երկրների միջև: Վերլուծության համար օգտագործվել են 2023թ.-ի ԵԱՏՄ և ԵՄ երկրներ ներմուծման և արտահանման տվյալները, որոնք վերցվել են Հայաստանի վիճակագրական կոմիտեի հրապարակումներից:

ԵԱՏՄ և ԵՄ երկրների հետ ՀՀ արտաքին ապրանքաշրջանառության համակողմանի վերլուծությունը ցույց է տալիս, որ թե ԵԱՏՄ-ին, թե ԵՄ-ին ՀՀ-ի ինտեգրման ազդեցությունը թե՛ արտահանման, և թե՛ ներմուծման մասով կարելի է գնահատել դրական, չնայած այն փաստին, որ չլինելով որևէ միության անդամ

Հայաստանը կարող է ստանալ ավելի շատ եկամուտներ մաքսատուրքերից, չնայած այն ռիսկին, որ կարող է կրճատվել առևտուրը, այսինքն՝ մաքսատուրքերի բազան: Միևնույն ժամանակ առկա են ԵԱՏՄ և ԵՄ անդամ առանձին երկրների հետ ապրանքաշրջանառության և արտահանման ապրանքային կառուցվածքի դիվերսիֆիկացիայի հետ կապված խնդիրներ:

**Բանալի բառեր:** ԵԱՏՄ, ներմուծում, արտահանում, մաքսատուրք, ԱՀԿ, դրույրաչափեր, ԵՄ, արտաքին առևտրի հաշվեկշիռ:

## **ТАМОЖЕННЫЕ ПОСТУПЛЕНИЯ РА ПО ОСНОВНЫМ ГРУППАМ ТОВАРОВ: СРАВНЕНИЕ ЕАЭС И ЕС**

### **АМАЯК НАЛБАНДЯН**

#### **Аннотация**

Возможное присоединение Республики Армения к Европейскому Союзу (ЕС) неоднократно становилось предметом анализа и обсуждения на различных научных, политических и общественных платформах. Однако значительная часть существующих подходов носит преимущественно политический характер и не включает глубокий анализ экономической составляющей. Этот факт обуславливает актуальность исследования данной темы, особенно с точки зрения применения инструментов экономической оценки. Независимо от политических взглядов или субъективных интерпретаций, экономические последствия возможного присоединения Армении к ЕС подлежат объективному количественному анализу, который позволит выявить его реальное влияние на национальную экономику.

Цель исследования, оценить экономическую эффективность членства Армении в ЕС, сравнив её с ситуацией, при которой страна не состоит ни в одном экономическом союзе. Для достижения этой цели поставлена задача провести комплексный экономический анализ, отражающий торговые, таможенные и доходные эффекты для экономики Армении в случае членства в ЕС. В частности, необходимо определить перечень основных товарных групп внешней торговли по кодам ТН ВЭД, изучить и определить средневзвешенные ставки таможенных пошлин, сравнить эти ставки для товаров по линиям ЕАЭС, ЕС и ВТО, а также рассчитать долю таможенных доходов, приходящуюся на Армению, и на основе этого сделать вывод о целесообразности членства.

Сотрудничество в рамках ЕАЭС открыло возможность нового качественного этапа экономического взаимодействия между его участниками, Россией, Беларусью, Казахстаном, а впоследствии и Кыргызстаном, предусматривающего свободное движение товаров, услуг, капитала и рабочей силы между странами. Для анализа использованы данные за 2023 год по импорту и экспорту с странами ЕАЭС и ЕС, опубликованные Статистическим комитетом Армении.

Комплексный анализ внешней торговли Армении с ЕАЭС и ЕС показывает, что эффект интеграции как с ЕАЭС, так и с ЕС можно оценить положительно как по экспорту, так и по импорту, несмотря на то, что при отсутствии членства в каком-либо союзе Армения могла бы получать больше доходов от таможенных пошлин, хотя и с риском сокращения объемов торговли, то есть базы для начисления пошлин. В то же время существуют проблемы, связанные с диверсификацией структуры товарооборота и экспорта по отдельным странам-членам ЕАЭС и ЕС.

**Ключевые слова:** ЕАЭС, импорт, экспорт, таможенная пошлина, ВТО, ставки, ЕС, внешнеторговый баланс.

## ARMENIA'S CUSTOMS REVENUES BY MAJOR COMMODITY GROUPS: EAEU VS. EU

HMAYAK NALBANDYAN

### Abstract

The potential accession of the Republic of Armenia to the European Union (EU) has been widely discussed in scientific, political, and public discourse. However, much of the existing literature remains largely political, with limited attention paid to rigorous economic analysis. This gap underscores the relevance of assessing Armenia's prospective EU membership using objective economic evaluation tools.

Irrespective of political considerations, the economic implications of Armenia's possible EU accession can be examined through quantitative analysis, allowing for an evidence-based assessment of its impact on the national economy. The purpose of this study is to evaluate the economic efficiency of Armenia's EU membership by comparing it with a baseline scenario in which the country does not participate in any economic union.

The analysis focuses on trade, customs, and fiscal effects associated with potential EU accession. Specifically, the study identifies key foreign trade product groups based on HS classifications, examines their average customs tariff rates, compares tariff regimes under the EAEU, EU, and WTO frameworks, and evaluates the share of customs revenues accruing to Armenia. The empirical analysis relies on Armenia's 2023 import and export data with EAEU and EU member states, sourced from the Statistical Committee of Armenia.

The results indicate that economic integration with both the EAEU and the EU generates positive trade effects. While non-membership could yield higher customs revenues, it would likely entail reduced trade volumes and a narrower customs base. Challenges related to trade and export diversification across partner countries remain significant.

**Keywords:** EAEU, import, export, customs duty, WTO, rates, EU, foreign trade balance.