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According to the Decree, the following amendments are envisaged to the Paragraph 9 of the Regulations on the Ministry of Taxes of the Republic of Azerbaijan:

- Makes a decision in accordance with Article 77-1 of the Tax Code of the Republic of Azerbaijan, on the advance determination of tax liabilities of taxpayers with respect to transaction specified in the application of that taxpayer;
- In accordance with Article 165.4 of the Tax Code of the Republic of Azerbaijan, registers taxpayers for commercial (trading) activities, subject to VAT refunds, during the shopping festivals, supplies taxpayers registered as seller with appropriate software and technical equipment based on their requests;
- Issues to physical persons specified in Article 218.4.4 of the Tax Code of the Republic of Azerbaijan "a bill for payment of a fixed amount for a simplified tax".

Along with this, the Decree envisages to add clauses with the following content to the paragraph 11 of the Regulations on the Ministry of Taxes of the Republic of Azerbaijan:

- Referring to international treaties on exchange of tax and financial data to which the Republic of Azerbaijan is a party, demand from persons to submit on electronic an (or) paper mediums the documents and data arising from the requirements of these treaties;
- Carry out tax monitoring in financial institutions and receive from financial institutions on electronic and (or) paper mediums documents and information on financial transactions related to exchange of tax and financial data and carried out in accordance with international treaties to which the Republic of Azerbaijan is a party;
- Where a tax evasion scheme aimed at obtaining a tax advantage is discovered in the course of on-site tax audits, ensure the calculation of taxes, interests, financial sanctions and administrative penalties, proceeding from actual economic indicators.



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www.ereforms.org

www.ecoreform.az



Baku, Yasamal district,
Landau street 16, AZ 1073



info@ereforms.org



(+994)12 5213318



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