Uniform standards of service to taxpayers

ACRONYMS: AR - Republic of Azerbaijan, NK - Cabinet of Ministers, İN – Ministry of EconomyCall centre of the Ministry of Economy (195) – Call Centre of the Ministry of Economy, DVX - State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic , VN - Ministry of Taxes, MGBİ - Main Department of National Revenues of the State Tax Service under the Ministry of Economy, BŞCGBİ - Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, BŞOVNUTBİ - Main Department for Organisation of Operational Tax Control and Accounting of Baku City, ƏVBİ and ƏVİ - Territorial tax departments and departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, KOB evleri – small and medium-sized business houses (SME houses), VM - Tax Code, MM – Civil Code, MMC – Limited Liability Company (CLSC)

Service code	Service name	Deguired for convice					1	
		Required for service	Regulatory documents that form the basis for the service *	The place or platform on which the service is provided	Structural unit processing (dealing with) the application	Deadline	Documents submitted as a result of service	Electronization level
1	2	3	4	5	6	7	8	9
1.	REGISTRATION	AND ACCOUNTING				•	1	•
1.1.	State registration	n of commercial institution and Pur	blic Legal Entity					
			- Articles 33-34 of the Tax Code - Articles 43-113 of the Civil Code - Law No. 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities" - Articles 20, 20-1 of Law No. 223-IIIQ 2001 "On state duty" dated 04.12 Article 29.0.16 of Law No. 833- IIII "On Education" dated 19.06.2009 - Subparagraph 3.3.2 of Decree No. 1153 of the President of the Republic of Azerbaijan dated 14.12.2016 "On Amendments to Decree No. 386 of the President of the Republic of Azerbaijan dated August 25, 2000, 2000 'On Application of the Law of the Republic of Azerbaijan 'On	Taking into account the territorial principle, territorial principle, territorial tax departments and departments of the State Tax Service under the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic , taxpayer service centres located in administrative buildings (except for administrative-territorial units, where centres "ASAN Xidmet" ("ASAN Service") are located) (commercial legal entities with foreign investments, foreign representative offices of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic), Department of state registration and registration of taxpayers of the apparatus of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic , commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial-industrial groups, banks located in the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the Ministry of Ec	Taking into account the territorial principle, the departments of state registration and taxpayer registration of territorial tax departments and departments of the State Tax Service under the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic (commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial-industrial groups, banks, investment funds, except for insurance and audit organisations), Department of State Registration of Legal Entities of the Main Departmentof National Revenues of the State Tax Service under the Ministry of Economy (including commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial-industrial groups, banks, investment funds, insurance and audit organisations	2 working days	- Certificate of state registration of a commercial institution -a Copy of the charter - Extract from the state register of a commercial institution (sent to e-cabinet)	Fully electronic for limited liability companies, except in cases of reorganisation, educational institutions and media. (see Service No. 1.1.1)

- a document confirming the	Nakhchivan Autonomous	of territorial		
payment of the authorised capital,	Republic ,	departments and		
except for cases when the	investment funds, in	departments		
payment of the authorised capital	respect of insurance and	Department of state		
is stipulated in the charter of the	audit organisations of small	registration and		
limited liability company within a	and medium-sized	taxpayer registration		
certain period of time (bank	business houses (except	of the apparatus of		
receipt, etc.)	for commercial legal	territorial tax		
- "Independent auditor's report on	entities with foreign	departments of the		
the valuation of non-monetary	investments in small and	State Tax Service		
contributions paid into the	medium-sized business	under the Ministry of		
Authorised Capital	houses located in the	Economy of the		
- A document (receipt) confirming		Nakhchivan		
	territories, representative			
payment of the state duty (when	offices and branches of	Autonomous Republic		
paying through Asan Pay payment	foreign commercial legal	(commercial legal		
terminals installed in «ASAN	entities, financial and	entities with foreign		
Service» centres, a receipt is not	industrial groups, banks,	investments located		
required)	investment funds,	on the territory of		
- The Ministry of Education's	insurance and audit	territorial tax		
opinion on the charter when	organisations), «ASAN	departments of the		
setting up a private educational	Service» centres without	State Tax Service		
institution	Taking into account the	under the Ministry of		
- A document confirming the initial	territorial principle	Economy of the		
consent of the relevant authority		Nakhchivan		
when establishing a banking,		Autonomous Republic		
insurance, financial and industrial		, representative offices		
group,		and branches of		
- Letter from the small and		foreign commercial		
medium-sized business		legal entities, financial		
development agency at the time		and industrial groups,		
of registration of the small and		with regard to banks,		
medium-sized business (KOB)		investment funds,		
cluster company		insurance and audit		
- Conclusion of the relevant		organisations)		
executive authority on legal entities				
that are not under its management				
but have a state share				
- "Information on the application of				
a special tax regime" (if activities				
under a special tax regime are				
supposed to be carried out) (Note:				
the requirements for each				
organisational and legal form				
(authorised capital, number of				
founders, requirements for				
management bodies, etc.) must				
be observed).				
- Power of attorney, if the				
application is signed by an				
Authorised Entityor submitted by				
an Authorised Entity, copy of the				

		identity decument of the						
		identity document of the Authorised Entity						
		may be presented as a						
		supplement to:						
		- "Application for registration of a						
1.1.1-	Online	taxpayer for VAT purposes" When registering a local	- Articles 5-1, 7-1 and 7-2 of Law	Internet Tay Inchestorate	Main Department of	immodiately	Cortificate of state	Completely
		Limited Liability Company	· ·	Internet Tax Inspectorate	Main Department of	-immediately	- Certificate of state	Completely
e.	registration of		No. 560-IIIQ dated 12.12.2003	(https://new.e-	Taxpayer Registration	upon rapid	registration of	electronic
	commercial legal	(LLC):	"On state registration and state	taxes.gov.az)	and Accounting of the	registration	commercial	
	entities	- Enhanced e-signature (if the	register of legal entities"		State Tax Service and	of local LLC	institution	
		registration method 'PIN	-Parts 2 and 2-1 of Decree No.		Main Department of	(Taking into	- Commercial	
		code+mobile' is not selected)	429 of the President of the		Digital Tax	account the	register extract	
		- A charter without an e-	Republic of Azerbaijan dated		Administration	processing time	- Charter (sent to	
		signature or in case of election of	23.05.2011 "On some measures			of the system)	the e- cabinet)	
		a charter drawn up by the	in the field of organisation of			-1 working		
		founder in the course of ordinary	provision of e-services by state			day for		
		e-state registration	bodies and public legal entities			regular local LLC		
		When registering a LLC with foreign investment	established by the President of the Republic of Azerbaijan"			registration		
		- Enhanced e-signature	- Paragraph 7.5 "Rules for provision			- 2 working		
		- Document confirming legal	of e-services in specific areas by			days for		
		address in the Republic of	central executive authorities and			registration of		
		•				a LLC with		
		Azerbaijan, with a copy translated into Azerbaijani	public legal entities established by the President of the Republic of			foreign		
			Azerbaijan" and "Llist of types of e-			investments		
		language (scan) may be presented as a	services" approved by Resolution			IIIVESIIIEIIIS		
		supplement to:	No. 191 of the Cabinet of Ministers					
		- "Application for registration of a	of the Republic of Azerbaijan dated					
		taxpayer for VAT purposes"	24.11.2011.					
		- Employment contract data	- Administrative Regulations for the					
		- Application for ASAN Signature	e-service "Online registration of					
		business-type certificate (if	commercial legal entities",					
		«Asan Imza" ("Asan Signature")	approved by Resolution No.					
		registration method is selected)	191705000003100 of the Board of					
		registration metrod is selected)	the Ministry of Taxes dated 18. 03.					
			2019					
1.1.2.	State	- Notarized "Application on state	- Law No. 97-VQ dated	Taking into account the	Taking into account	2 working	- Certificate of	-
	registration of	registration of Public Legal Entity"	29.12.2015 "On public legal	territorial principle, the	the territorial principle,	days	state registration	
		Notarized "Annex to the application	entities"	Department of State	the department of		of a Public Legal	
	entities	for state registration of a Public	- Articles 5 and 8-1 of the Law N	Registration of Legal	state registration of		Entity	
		Legal Entity"	560-IIIq dated 12.12.2003 "On	Entities of the Main	legal entities of the		- Copy of the	
		- "Information on members of the	state registration and state	Department of National	Main Department of		charter	
		Supervisory Board" if the	register of legal entities"	Revenues of the State Tax	National Revenues of		- Extract from the	
		Supervisory Board is provided for	- Articles 20 and 20-1 of Law N	Service under the Ministry	the State Tax Service		state register of	
		by statute (with copies of identity	223-IIIQ dated 04.12.2001 «On	of Economy, taxpayer	under the Ministry of		public legal	
		card)	state duty»	service centres located in	Economy,		entities	
		- Decisions on the establishment,	- "Paragraph 2.2 of Decree No.	the administrative buildings	departments of state		(sent to the e-	
		approval of the statutes and	759 of the President of the	of territorial tax	registration and		cabinet)	
		formation of the institutions'	Republic of Azerbaijan dated	departments and	taxpayer registration			
		governing bodies,	03.02.2016 on the application of	departments of the State	of territorial tax			
		approvedpursuant to the	Law No. 97-VQ of the Republic of	Tax Service under the	departments and			

		procedure established by Law "On public legal entities" - The Charter of a Public Legal Entity established on behalf of the state, approved by the Executive Authority determined by the President of the Republic of Azerbaijan, the Charter of a Public Legal Entity established on behalf of a municipality, approved by the relevant municipality (in 2 copies) - Copy of the identity document of the legal representative - A document (receipt) confirming payment of the state duty (when paying through Asan Pay payment terminals installed in "ASAN Service" centres, a receipt is not required) - If the application is signed by an Authorised Entity applied by an Authorised Entity, power of attorney, copy of the document confirming the identity of the Authorised Entity	Azerbaijan dated 29.12.2015 "On Public Legal Entities" - Resolution of the President of the Republic of Azerbaijan dated 14.12.2016 'On Amendments to Decree No. 386 of the President of the Republic of Azerbaijan dated 25 August 2000 "On Application of the Law of the Republic of Azerbaijan "On Approval, Entry into Force of the Civil Code of the Republic of Azerbaijan and Related Issues of Legal Regulation' subparagraph 3.3.2 of Decree No. 1153, - "Methodological guidelines for the state registration of commercial organizations and public legal entities with tax authorities", approved by Order No. 2217040100297300 of the State Tax Service under the Ministry of Economy dated 04.04.2022	Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	departments of the State Tax Service under the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
1.	Registration of the transformation of a Legal Entity (department) into a Public Legal Entity	- "Application for state registration of a Public Legal Eentity" - "Annex to the application for state registration of a Public Legal Eentity" - "information on the members of the supervisory board", if the supervisory board", if the supervisory board is provided for by the charter (with copies of identity cards attached) - decisions on the establishment of an institution (transformation into a legal entity), approval of its charter and formation of governing bodies - the charter of a Public Legal Entity established on behalf of the state, approved by the executive authority determined by the President of the Republic of Azerbaijan, the charter of a Public Legal Entity established on behalf of a municipality, approved	- Law No. 97-VQ dated 29.12.2015 "On public legal entities" - Paragraph 2.2 of Decree No. 759 of the President of the Republic of Azerbaijan dated 03.02.2016 on the application of Law No. 97-VQ of the Republic of Azerbaijan of 29.12.2015 "On public legal entities" Subparagraph 3.3.2 of Decree No. 1153 of the President of the Republic of Azerbaijan dated 14.12.2016 "On Amendments to Decree No. 386 of the President of the Republic of Azerbaijan dated August 25, 2000, 2000 'On Application of the Law of the Republic of Azerbaijan 'On Approval, Entry into Force of the Civil Code of the Republic of Azerbaijan and Related Legal Regulation Issues" - "Methodological guidelines for the state registration of commercial	- Department of State Registration of Legal Entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, departments of State Registration and Taxpayer Registration of Territorial Tax Departments and Departments of the State Tax Service under the Ministry of Economy, Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	- Department of State Registration of Legal Entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, departments of State Registration and Taxpayer Registration of Territorial Tax Departments and Departments of the State Tax Service under the Ministry of Economy, Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	5 working days	- Certificate of state registration of a Public Legal Entity - Copy of the charte - Extract from the state register of public legal entities (sent to the ecabinet)	

		by the relevant municipality (in 2	organisations and public legal					
		copies)	entities with tax authorities",					
		- Copy of the identity document of	approved by order No.					
			2217040100297300 of the State					
		the legal representative	Tax Service dated 04.04.2022					
		- The act of transfer						
		- Information on the publication of						
		the relevant announcement in the						
		press, except when the decision						
		on the transformation is published						
		 The seal of the transformed 						
		legal entity (an announcement						
		published in the press in case of						
		loss of the seal, and a certificate						
		issued by the relevant body of the						
		Ministry of Internal Affairs that it						
		has not been found)						
		- Power of attorney, a copy of the						
	1	document confirming the identity						
		of the Authorized Entity when the						
		application is signed by the						
		Authorized Entity or applied by						
		the Authorised Entity						
1.1.3.	State	State registration of a	- Articles 33-34 of the Tax Code	Taking into account	Taking into account	2 working	- Certificate of	-
	registration of	commercial legal entity as a	- Articles 43-113 of the Civil Code	considering the territorial	the territorial principle,	days	state registration	
	reorganization	result of reorganization	- Law N 560-IIIq of 12.12.2003	principle, service centres for	Department of State		of a commercial	
		 A notarized (except in the case 	"On state registration and state	taxpayers (commercial legal	Registration of Legal		institution	
		of conversion and accession)	register of legal entities"	entities with foreign	Entities of the Main		 a Copy of the 	
		"Application for state registration	- Articles 20, 20-1 of the Law N	investments, representative	Department of		charte	
		of a commercial institution"	223-IIIQ dated 04.12.2001 "On	offices and branches of	National Revenues of		 Extract from the 	
		- Notarized (except in cases of	state duty"	foreign commercial legal	the State Tax Service		State Register of a	
		transformation and accession)	- Article No. 29.0.16 of Law No.	entities, financial and	under the Ministry of		commercial	
		"Annex No. 1 to the Application	833-IIII dated 06/19/2009 "On	industrial groups) located in	Economy		institution	
		for state registration of a	Education"	the administrative buildings of	,			
	1	commercial institution", if the	- "Methodological guidelines for	territorial tax departments an			(sent to the e-	
		founder is a Natural Entity	the state registration of	departments of the State Tax			cabinet)	
		(physical person), and/or "Annex	commercial organizations and	Service under the Ministry of	representative offices		00.01100)	
		No. 2 to the Application for state	public legal entities with tax	Economy, territorial tax	and branches of foreign			
	1	registration of a commercial	authorities", approved by Order	departments of the State Tax	9			
		institution", if the founder is a	No. 2217040100297300 of the	Service under the Ministry of	entities, financial and			
	1	,						
		Legal Entity	State Tax Service dated	Economy of the Nakhchivan	industrial groups,			
	1	- "Information about the	04.04.2022	Autonomous Republic ,	banks, investment			
		reorganized legal entity"	- Orders No. 1117040100157100	except for banks,	funds, insurance and			
	1	- "Information on the members of	dated 01/25/2011 " and No.	The Department of State	audit organisations			
		the supervisory board', if the	1417040100293500 dated	Registration and Taxpayer	located on the territory			
	1	supervisory board is provided for	03/05/2014 of the Ministry of Taxes	Registration of the Office of	of territorial			
	1	by the charter (with copies of	"On clarifying the powers of state	the Department of Taxation	departments and offices			
		identity cards attached)	registration of commercial	of Nakhchivan	of the State Tax Service			
	1	- Decisions on the establishment of	organizations"	Autonomous Republic (in	under the Ministry of			
	1	a legal entity, approval of its		respect of commercial `	Economy), Division of			
				legal entities with foreign	state registration and		l	1

charter and formation of	investments,	taxpayer registration of	
management bodies	representative offices and	the apparatus of	
- Decision on reorganization	branches of foreign	territorial tax	
- The charter of the institution	commercial legal entities,	departments of the	
approved by the founder(s) or	financial and industrial	State Tax Service under	
its (their) authorised	groups, banks, investment	the Ministry of Economy	
representative (Taking into	funds, insurance and audit	of the Nakhchivan	
account succession)	organisations located in	Autonomous Republic	
- Acopy of the identity card, if	the territory of the territorial	(commercial legal	
the founder is a Natural Entity	unit of Nakhchivan	entities with foreign	
(physical person)	Autonomous Republic	investments,	
- A notarized copy of the		representative offices	
certificate of state registration		and branches of foreign	
(extract from the state register)		commercial legal	
and its charter, if the founder is		entities, financial and	
a Legal Entity (except for		industrial groups	
those whose constituent		located in the territory of	
documents are sent to the e-		territorial tax	
cabinet)		departments of the	
- Notarised copy of the		State Tax Service under	
certificate of state registration		the Ministry of Economy	
(extract from the state register)		of the Nakhchivan	
and its charter, if the founder is		Autonomous Republic)	
a legal entity (except for those		in respect of banks,	
whose constituent documents		State registration and	
are sent to the e-cabinet)		taxpayer registration	
in case the founder is a foreign		departments of	
legal entity, documents		territorial tax	
confirming its registration in a		departments and	
foreign state - notarised copy		departments of the	
of the registration certificate		State Tax Service under	
(extract from the register) and		the Ministry of	
other documents (Taking into		Economy, territorial tax	
account legalisation		departments of the	
9		•	
(documents abolishing the		State Tax Service under	
requirement of legalisation of		the Ministry of Economy	
foreign official documents,		of the Nakhchivan	
including the Hague		Autonomous Republic	
Convention of 1961)		(commercial legal	
- Copy of the identity document of		entities with foreign	
the legal representative		investments,	
- Independent auditor's opinion		representative offices	
on the valuation of non-monetary		and branches of foreign	
contributions paid into the		commercial legal	
authorized capital		entities, financial-	
- transfer act and/or separation		industrial groups,	
balance sheet		banks, investment	
- Information about the publication		funds, except for	
of the relevant announcement in		insurance and audit	
the press		organisations).	

- Conclusion of the Ministry of			
Education on the charter for the			
establishment of a private			
educational institution			
- When creating a banking,			
insurance, financial and industrial			
group, a document confirming the			
initial consent of the relevant			
authority			
- Letter from the small and			
medium-sized business			
development agency at the time of			
registration of the small and			
medium-sized business cluster			
company			
- Opinion of the relevant			
executive authority in relation to			
legal entities that are not under			
management, but have a state			
share			
- The consent of the Ministry of			
Economy for the merger and			
accession of economic entities			
whose total asset value exceeds			
75 thousand minimum wages			
- "Information on the application of			
a special tax regime" (if activities			
under a special tax regime are			
supposed to be carried out) (Note:			
the requirements for each			
organisational and legal form			
(authorised capital, number of			
founders, requirements for			
management bodies, etc.) must be			
observed).			
- power of attorney, a copy of the			
document confirming the identity			
of the Authorized Entitywhen the			
application is signed by the			
Authorized Entity or applied by			
the Authorised Entity			
if the reorganisation involves a			
conversion or merger:			
- certificate of registration of a			
transformed or merged Legal Entity			
(Entities), charter (except for those			
whose constituent documents are			
sent to the e-cabinet), seal (an			
announcement published in the			
press in case of loss of the seal,			
and a certificate issued by the			

		relevant body of the Ministry of						
		Internal Affairs that it has not been						
		found)						
		If the reorganisation involves a						
		merger or division:						
		- "Application for exclusion of an						
		institution from state registration						
		(tax registration)" (institution						
		liquidated by merger)						
		- registration certificate, articles of						
		association (except for those						
		whose constituent documents are						
		sent to the e- cabinet), seal of the						
		Legal Entity being liquidated by						
		merger, seal (an announceGment						
		published in the press in case of						
		loss of the seal and a certificate						
		issued by the relevant body of the						
		Ministry of Internal Affairs that it						
		has not been found)						
		When a JSC is reorganised in the						
		form of transformation,						
		accession, merger, division or						
		separation:						
		- Announcement in mass media on						
		convening a meeting of a joint						
		stock company (except for a						
		closed joint stock company						
		(CJSC))						
		- A document confirming delivery						
		to shareholders of the notification						
		on convening the General Meeting						
		- Original or notarised copy of the "Extract from the register of						
		securities owners" issued closer						
		to the date of the General						
		Meeting of the JSC shareholders						
		- Certificate of withdrawal of						
		shares from circulation						
1.1.4.	State registration	Notarized "application on state	- Articles 33-34 of the Tax Code	"ASAN service" centers	Department of State	2 working	- Certificate of	_
	of a	registration of a commercial	- Articles 43-113 of the Civil Code	located in Baku and	Registration of Legal	days	state registration	
		institution" and "Annex No. 2 to		Nakhchivan	Entities of the Main	,-	of a Public Legal	
	office or branch of							
	a foreign	registration of a commercial	and state register of legal entities"		National Revenues of		- Copy of the	
		institution"	- Articles 20, 20-1 of the Law No.		the State Tax Service		charte	
	entity	- Original or notarized copy of the	223-IIIQ "On state duty" dated		under the Ministry of		- Extract from the	
	•	decision of the foreign commercial	04.12.2001		Economy, Department		state register of	
		legal entity that created the	- 'Methodological guidelines for the		of State Registration		public legal	
		representative office or branch on	state registration of commercial		and Accounting of		entities	
		the establishment of the	organisations and public legal		Taxpayers of the		(sent to the e-	
		representative office or branch,	entities with tax authorities',		Office of the Main		cabinet)	
	a foreign commercial legal	the application on state registration of a commercial institution" - Original or notarized copy of the decision of the foreign commercial legal entity that created the representative office or branch on the establishment of the	- Articles 20, 20-1 of the Law No. 223-IIIQ "On state duty" dated 04.12.2001 - 'Methodological guidelines for the state registration of commercial organisations and public legal	Nakhchivan	Department of National Revenues of the State Tax Service under the Ministry of Economy, Department of State Registration and Accounting of Taxpayers of the	,	of a Public Legal Entity - Copy of the charte - Extract from the state register of public legal entities (sent to the e-	

appointment of its head and	approved by Order No.	Department of		
approval of the regulations (with	2217040100297300 of the State	National Revenues of		
the addition of a copy of the	Tax Service (DVX) dated	the State Tax Service		
identity document of the head)	04.04.2022	under the Ministry of		
		,		
- The regulation approved by a	- Orders of the Ministry of Taxes	Economy		
foreign commercial Legal Entity	No. 1117040100157100 of			
or its Authorized Representative	25.01.2011 and No.			
who established a representative	1417040100293500 of			
office or branch (in 2 copies)	05.03.2014 "On clarification of			
- Notarised copy of the certificate	powers for state registration of			
of state registration (extract from	commercial organisations".			
the state register) and its charter,	January Commence of the Commen			
if the founder is a legal entity				
(except for those whose				
constituent documents are sent to				
the e-cabinet)				
In case the founder is a foreign				
legal entity, documents confirming				
its registration in a foreign state -				
notarised copy of the registration				
certificate (extract from the				
register) and other documents				
(Taking into account legalisation				
(documents abolishing the				
requirement of legalisation of				
foreign official documents.				
including the Hague Convention of				
1961)				
- Documents confirming				
registration of a foreign legal				
entity, which is the founder of a				
representation or branch in a				
foreign state - notarised copy of				
the registration certificate (extract				
from the register) and other				
documents (Taking into account				
legalisation (documents				
abolishing the requirement of				
legalisation of foreign official				
documents, including the Hague				
Convention of 1961)				
- A document (receipt) confirming				
payment of the state duty (when				
paying through Asan Pay				
payment terminals installed in				
"ASAN Service" centres, a receipt				
is not required)				
- Power of attorney, a copy of the				
document confirming the identity				
of the Authorized Entitywhen the				
application is signed by the				

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1.1.5. Entry in the registry of the representate branch of a commercial abroad	he of a representation or branch of a Legal Entity abroad"	- Articles 33-34 of the Tax Code - Law N 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities" - Methodological guidelines for the state registration of commercial organisations and public legal entities with tax authorities", approved by order No. 2217040100297300 of the State Tax Service dated 04.04.2022	Taking into account the territorial principle, taxpayer service centers, the Department of State Registration of Legal Entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy	Taking into account the territorial principle, the Taxpayer Registration Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Registration Departments of territorial tax departments and departments of the State Tax Service under the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	2 working days	- Certificate reflecting the accounting code of a branch or representative office of a commercial legal entity established in a foreign country (sent to e-cabinet)	-
1.2. Maintainin	g records of the taxpayer and its branch	, representative office and other bu	siness entity (facility)				
1.2.1. Admission on non-comme organization tax registration	of a - "Application for admission of a ercial non-profit organization to tax registration"	- Articles 33-34 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Service centers for taxpayers, Taking into account the territorial principle (except for the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, the Taxpayer Registration Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Registration	1 day	- Certificate of tax registration of a non-profit organization (sent to e-cabinet, additionally issued on hard copy if specified in the application)	-

		is a Natural Entity (physical person) - When the founder is a Legal Entity, "information on the founder-legal entities" "Information on the application of a special tax regime" (in case of the taxpayer, foreign embassies and equivalent diplomatic missions provided for by treaties or laws on production sharing, on the main pipeline and other treaties or laws of this kind, including laws on oil and gas and regulated by provisions other than the Tax Code) - "Information about the reorganized legal entity" (noncommercial legal entity created as a result of reorganization) - Notarized copy of the certificate of state registration, charter (or regulations) - Copy of the document confirming the appointment of the head and address of the Legal Entity - Copy of the identity document of the head (representative) of the Legal Entity - Location information (address) - ID card of the applicant with the application - Power of attorney (when the application is signed by an Authorized Entity)			Departments of territorial tax departments and departments of the State Tax Service under the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
1.2.2.	Tax registration of foreign legal entity resident at the place of management	- "Application for admission to tax registration of entities specified in Article 33.8 of the Tax Code" - document on registration (incorporation) in the state where it is registered and extract from the commercial register, constituent documents (by legalization (documents abolishing the requirement for legalization of foreign official documents, including, Taking into account the Hague Convention of 1961) - Document confirming the legal address in the Republic of	- Articles 33-34 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	service centers for taxpayers, Taking into account the territorial principle (except for the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, the Taxpayer Registration Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Registration Departments of territorial tax departments and departments of the State Tax Service under	1 day	- Certificate of tax registration of a resident of a foreign country pursuant to Article 33.8 of the Tax Code (sent to e-cabinet, additionally issued on hard copy if specified in the application)	-

		Azerbaijan (lease agreement, proof of ownership or other documents) - Copy of the identity document of the head (representative) of the Legal Entity - Document confirming the legal address in the Republic of Azerbaijan (lease agreement, proof of ownership or other documents) - Notarized translations of the documents attached to the application into Azerbaijani language - ID card of the applicant with the application - Power of attorney (when the application is signed by an Authorized Entity)			the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
1.2.3.	Tax registration of a subdivision of a resident of a foreign state that has not established a permanent establishment in the Republic of Azerbaijan	- "Application for admission to tax registration of entities specified in Article 33.8 of the Tax Code" - Document on registration (incorporation) in the state where th foreign legal entity is registered and extract from the commercial register, decision of the authorized body of a resident of a foreign state on establishment of a subdivision in the Republic of Azerbaijan that does not create a permanent representation, constituent documents, residence document approved by the tax authorities (with legalization (documents abolishing the requirement for legalization of foreign official documents, including 1961, Taking into account the Hagu Convention of the year), etc.) - Document confirming the legal address in the Republic of Azerbaijan (lease agreement, proof of ownership or other documents) - Copy of the identity document of the head (representative) of the subdivision - Information on subdivisions and sources of income that do not form a permanent establishment in the Republic of Azerbaijan, in	of Taxes dated 06.03.2013	Service centers for taxpayers, Taking into account the territorial principle (except for the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, the Taxpayer Registration Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Registration Departments of territorial tax departments and departments of the State Tax Service under the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	1 day	- Certificate of tax registration of a resident of a foreign country pursuant to Article 33.8 of the Tax Code (sent to e-cabinet, additionally issued on hard copy if specified in the application)	

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1.2.4.	Admission to	the form established by the State Tax Service - ID card of the applicant with the application - Notarized translations of the documents attached to the application into Azerbaijani language - Power of attorney (when the application is signed by an Authorized Entity) - "Application for tax registration	- Articles 33-34 of the Tax Code	Service centers for	Taking into account the	1 day	- Certificate of tax	-
	tax registration of a branch (subdivision) of a legal entity (organization)	of a branch (subdivision) of a legal entity (organization)" - Copy of the Regulations approved in accordance with the established procedure)" - Copy of the document confirming the appointment of the head (manager) - Copy of the document confirming the address of the branch (subdivision) of the Legal Entity (organization) - Copy of the identity document of the head (manager) - ID card of the applicant with the application - Power of attorney (when the application is signed by an Authorized Entity)	- "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	taxpayers, Taking into account the territorial principle (except for the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	territorial principle, the Taxpayer Registration Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Registration Departments of territorial tax departments and departments of the State Tax Service under the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic		accounting of a branch (subdivision) of a Legal Entity (organization) (to be sent to the ecabinet, to be drawn up additionally on hard copy, if it is specified in the application)	
1.2.5.	Registration of a Natural Entity (physical person)	- "Application for registration of a Natural Entity (physical person)" - copy of the identity document (For citizens of the Republic of Azerbaijan - identity card, for foreigners and stateless persons - temporary or permanent residence permit issued by the State Migration Service of the Republic of Azerbaijan, refugee certificate) copy of a notarized power of attorney and identity document, if the application is submitted by an authorized representative - For persons under 18 years of age (under 16 years of age without TIN), ID card of the applicant with	- Articles 33-34 of the Tax Code - Article 28 of the Civil Code "Rules of registration, re- registration and deregistration of individuals", approved by the Decree No.191705000006200" of the board of the Ministry of Taxes dated 03.05.2019	Taxpayer service centers (except for service centers located in Baku city and in administrative-territorial units where "ASAN Service" centers are located), small and medium-sized business houses, "ASAN Service" centers without Taking into account the territorial principle	Taxpayer service centers Taking into account the territorial principle (except for service centers located in Baku city and in administrative-territorial units where "ASAN Service" centers are located) ASAN Service" centers	- 1 day - in case of processing in the service center: at the moment of application submission, Taking into account the processing time	- Certificate of registration of a Natural Entity (physical person) (sent to e-cabinet, additionally issued on hard copy, if specified in the application)	Through the online portal Tax inspectorateport al - Completely electronic - Partially electronically via the call center of the Ministry of Economy (195) (see Service No. 1.2.5 e-m) (except in the case of media subjects, landowners and

ſ			the application, decision of the						heads of family
			guardianship and custody authority						farms)
			based on the consent of parents,						
			adoptive parents or a dependent,						
			and in the absence of such						
			consent, a court decision						
			- "Information on the application						
			of a special tax regime" (if						
			activities under a special tax						
			regime are expected to be carried						
			out)						
			- Copy of the document						
			confirming the title to the land						
			(act, certificate, registration certificate) and "plan and						
			dimensions of the land plot" (in						
			respect of landowners)						
			- Copy of the certificate of						
			registration of the farm with the						
			municipal authorities issued to its						
			head and members of his family						
			(in respect of the head of a family						
			farm) may be presented as a						
			supplement to:						
			- "Application for registration of a						
			taxpayer for VAT purposes"						
ſ	1.2.5-	Record of	- Enhanced e-signature (when sold	- Articles 33-34 of the Tax Code	Internet Tax	Main Department of	immediately	- Certificate of	-Through the
	e-m	Natural Entities	through the Tax Inspectorateportal	- "Law No. 602-İİQ dated	Inspectorate(https://new.e-	Taxpayer Registration	(including	registration of a	online portal Tax
		(physical	online portal)	09.03.2004 "On E-signature and	taxes.gov.az), call centre	and Accounting of the	system	Natural Entity	inspectorateport
		persons)	- Asan Imza (when executed	Electronic Document"	of the Ministry of Economy	State Tax Service	processing	(physical person)	al
		(except for	through the call centre of the	- Decree No. 429 of the President	(195)	Apparatus and Main	time)	(sent to e-cabinet,	- Completely
		landowners and	Ministry of Economy (195))	of the Republic of Azerbaijan		Department of Digital		additionally issued	electronic
		heads of family		dated 23.05.2011 "On some		Tax Administration, Call		on hard copy, if	- Through the
		farms)		measures in the field of		Centre of the Ministry of		specified in the	call centre of the
				organisation of provision of e-		Economy (195)		application)	Ministry of
				services to state bodies and					Economy (195)
				public legal entities established					- Partially
				by the President of the Republic					electronic
				of Azerbaijan".					(except for
				Parts 2 and 2-1 of the decree - Approved by the Decision of the					media facilitys)
				Cabinet of Ministers No. 191					
				dated 24.11.2011 "Rules for					
				provision of e-services in specific					
1				areas by central executive					
1				authorities and public legal					
J				entities established by the					
				President of the Republic of					
				Azerbaijan" and Paragraph7.4					

			- "Rules of registration, re-registration and deregistration of individuals",					
			approved by resolution No. 171705000005500 of the board of the					
			Ministry of Taxes dated 27.01.2017					
1.2.6.	Re-registration of a Natural Entity (physical person) (restoration of cancelled TIN)	- "Application for registration of a Natural Entity (physical person)." - Copy of a notarised power of attorney and identity document, if the application is submitted by an authorised representative - "Information on the application of a special tax regime" (if activities under a special tax regime are expected to be carried out) may be presented as a supplement to: - "Application for registration of a taxpayer for VAT purposes"	- Articles 33-34 of the Tax Code - "Rules of registration, re- registration and deregistration of individuals", approved by the Decree No.191705000006200"of the board of the Ministry of Taxes dated 03.05.2019	Taxpayer service centres (except for service centres located in Baku city and in administrative-territorial units where "ASAN Service" centres are located), small and medium-sized business houses, "ASAN Service" centres without Taking into account the territorial principle	Taxpayer service centres Taking into account the territorial principle (except for service centres located in Baku city and administrative-territorial units where "ASAN Service" centres are located), "ASAN Service" centres	- 1 day - in case of processing in the service center: at the moment of application submission, Taking into account the processing time	- Certificate of registration of a Natural Entity (physical person) (sent to e-cabinet, additionally issued on hard copy, if specified in the application)	Completely electronic (see Service No. 1.2.6-e) (except for media subjects, landowners and heads of family farms)
1.2.6- e	Online reinstatement of a Natural Entity (physical person) whose activity has been terminated (except for media subjects, landowners and heads of family farms)	-Enhanced e-signature	- Articles 33-34 of the Tax Code - Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e- services to state bodies and public legal entities established by the President of the Republic of Azerbaijan". Parts 2 and 2-1 of the decree	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Certificate of registration of a Natural Entity (physical person) (sent to e-cabinet, additionally issued on hard copy, if specified in the application)	Completely electronic
1.2.7.	Maintaining records at the location of a branch or representative office of a taxpayer (Legal Entity)	- "Application for tax registration at the location of a branch, representative office or other business entity (facility) of a taxpayer" - Copy of the charte of the branch o representative office - copy of the decision (order) on the head (manager) - copy of the document (document confirming the right of ownership, lease agreement or other document stipulated by the legislation) confirming the address where the branch or representative office will carry out this activity (for facilitys located (built) in a building, land plot or homestead owned by the taxpayer, if they do not have a separate technical passport or	- Articles 33-34 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, the Taxpayer Registration Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Registration Departments of territorial tax departments and departments of the State Tax Service under the Ministry of Economy, territorial	2 working days	- Certificate of registration at the location of the branch, representative office and business entity (facility) of the taxpayer (sent to ecabinet) (The taxpayer can get a copy with a stamp "true copy" by applying to the service centre for taxpayers)	Partially electronic (see Service No. 1.2.7-e-m)

		other document, documents confirming the right of ownership of the land plot or homestead are taken as the basis for record keeping. Similarly, documents confirming the address issued by the local executive authority, territorial representation or municipalities to a building (facility) that does not have a technical passport may be taken as the basis for record keeping). - certified document on authorisation of the relevant authority and the Code of the bank when establishing branches engaged in banking			tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic Taxpayer service centers Taking into account the territorial principle (except for service centers located in Baku city and in administrative-territorial units where "ASAN Service" centers are located) ASAN Service"			
1.2.7- e-m	Online registration of a branch, representative office of a taxpayer	activities -Enhanced e-signature - Copy of the charte of the branch or representative office (In PDF format) - copy of the decision (order) on the head (manager) (In PDF format) - copy of the document (document confirming the right of ownership, lease agreement or other document stipulated by the legislation) of the branch, representative office confirming the address where this activity will be carried out (In PDF format)	- Articles 33-34 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - Paragraph7.16 "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and "List of types of e-services" approved by the Resolution No. 191 of the Cabinet of Ministers dated 24.11.2011 - Administrative Regulations on the electronic service "Online registration of a branch, representative office of a taxpayer", approved by the Decree No. 141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014		Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	2 working days	- Certificate of registration at the location of the taxpayer's branch, representative office and business entity (facility)	
1.2.8.	Taxpayer accounting at the location of a business entity (facility)	- "Application for tax registration at the location of a branch, representative office or other business entity (facility) of a taxpayer"	 Articles 33-34 of the Tax Code; Administrative Regulations on the electronic service "Online registration of a branch, representative office of a taxpayer", approved by the Decree No. 	Service centres for taxpayers at the location of the business entity (the service centre located in the administrative building of the Main Department of	Taxpayer Accounting Department of the Economic Analysis and Accounting Control Department of the Main Department	2 working days	- Certificate of registration at the location of the taxpayer's branch, representative office and	Partially electronic (see Service No. 1.2.8-e-m)

		- copy of the document (document confirming the right of ownership, lease agreement or other document stipulated by the legislation) confirming the address where the business entity will carry out this activity (for facilities located (built) in a structure, land plot or homestead owned by the taxpayer, if they do not have a separate technical passport or other document, the documents confirming the right of ownership of the homestead are taken as the basis for keeping the records. Similarly, documents certifying the address issued by a local executive authority, territorial representative office or municipalities for a building (facility) that does not have a technical passport can be used as a basis for accounting (except in cases when rent paid to a Natural Entity (physical person) is taxed at the source of payment (if the landlord is not located in the tax accounting), at the location of the facility that will be used by the taxpayer engaged in property rental activities in the case of, if the landlord is registered with the tax office at the location of this facility)	141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014	National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), in the case of address-based services	of National Revenue of the State Tax Service under the Ministry of Economy at the location of the business entity, Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organisation of Baku City, state registration and taxpayer accounting departments of territorial tax administrations and departments of the State Tax Service under the Ministry of Economy, territorial tax administrations of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic		business entity (facility) (sent to the e-cabinet) (the taxpayer can get a copy with a mark "true copy" by applying to the service centre of taxpayers)	
1.2.8- e-m	Online registration of a taxpayer's business entity (facility).	- Enhanced e-signature - Copy of the document confirming the address of the business entity where the activity will be carried out (document confirming the ownership right, lease agreement or other document stipulated by the legislation) (In PDF format)	- Articles 33-34 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e- services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - Paragraph 7.15 "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and "List of types of	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	2 working days	- Certificate of registration at the location of the taxpayer's branch, representative office and business entity (facility)	Partially electronic

			e-services" approved by Decree No. 191 of the Cabinet of					
			Ministers dated 24.11.2011					
			 Paragraph 7.15 "Rules for provision of e-services in specific 					
			areas by central executive					
			authorities and public legal entities					
			established by the President of the					
			Republic of Azerbaijan" and "List of					
			types of e-services" approved by					
			Decree No. 191 of the Cabinet of					
1.3-e.	Cash register	- Enhanced e-signature	Ministers dated 24.11.2011 Articles 16.1.8 and 24.1.6 of the	e-kassa.gov.az	Main Department of	Taking into	"Cash register	Completely
1.5-6.	accounting	- "Application for registration of	Tax Code	e-kassa.gov.az	Taxpayer Registration	account the	registration sheet"	electronic
	(only for e- cash	the cash register "	- Decree No. 52 of the Cabinet of		and Accounting of the	system	(e-cash register is	0.000.01.10
	register	- PDF format of the contract	Ministers dated 14.02.2019 "On		State Tax Service and	processing	sent to the user's	
	operator)	concluded between the user of	approval of the "schedule of		Main Department of	time and the	electronic cabinet	
		the electronic cash register and	implementation of cash register " to		Digital Tax	length of time	(after confirmation	
		the operator of the electronic cash register	be connected to the electronic information system of the Ministry of		Administration	to perform procedures	of the act by the user of the e-cash	
		- act of recording a certificate file	Taxes of the Republic of Azerbaijan			procedures	register using	
		aimed at installation of the e-cash	in real time"				enhanced e-	
		register control mechanism at the	- "Rules for the operation of cash				signature)	
		economic entity (facility) (after	register", approved by resolution					
		sending the certificate file to the e-	No. 338 of the Cabinet of					
		cabinet of the e-cash register operator on the portal of the	Ministers dated 01.08.2019					
		Internet Tax Inspectorate)						
1.4-e.	Online	- Enhanced e-signature	- Parts 2 and 2-1 of Decree No.	Internet Tax Inspectorate	Main Department of	2 working	- Notification of	Completely
	registration of		429 of the President of the	(https://new.e-taxes. gov.	Taxpayer Registration	days	POS terminal	electronic
	POS-terminal		Republic of Azerbaijan dated	az)	and Accounting of the		registration	
	(only for bank acquirers)		23.05.2011 "On some measures in the field of organisation of		State Tax Service and Main Department of			
	acquirers)		provision of e-services by state		Digital Tax			
			bodies and public legal entities		Administration			
			established by the President of					
			the Republic of Azerbaijan"					
			- Paragraph 7.21 'Rules for					
			provision of e-services in specific areas by central executive					
			authorities and public legal					
			entities established by the					
			President of the Republic of					
			Azerbaijan' and 'list of types of e-					
			services' approved by Decree No. 191 of the Cabinet of Ministers					
			dated 24.11.2011					
			- "Rules for installation, use and					
			application of POS terminals in					
			the territory of the Republic of					
			Azerbaijan", approved by Decree					

			No. 040 of the Ochles Laf				T	
			No. 219 of the Cabinet of Ministers dated 04.10.2012.					
			- Administrative Regulation on the					
			electronic service "Online					
			registration of POS-terminal",					
			approved by the Decree No.					
			121705000004800 of the Board of					
			the Ministry of Taxes dated					
		- "Application for registration of a	24.12.2012	Taking into account the	Taking into account the			The filing is fully
	registration for VAT purposes	taxpayer for VAT purposes"	- Administrative Regulations on the electronic service "Online registration of a branch, representative office of a taxpayer", approved by the Decree No. 141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014	territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main	territorial principle, the Department of State Registration of Legal Entities of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy (for initial registration), the Taxpayers' Accounting Department of the	days	registration of a value added tax payer (sent to the e-cabinet) (a taxpayer may obtain a copy marked "true copy" by applying to the taxpayer service centre)	electronic (see Service No. 1.5-e-m)
45-	Online		Article 457 of the Tay Ondo	registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), in the case of address-based services	Department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy, the Main Department of Operational Tax Control and Accounting Organisation of Baku City, the Department of Taxpayers' Accounting of Territorial Tax Administrations under the Ministry of Economy (for initial registration), the Taxpayers' Accounting Department of the State Tax Service under the Ministry of Economy (for initial registration)		Mation of	Completely
1.5-e- m	Online registration for VAT purposes	- Enhanced e-signature	- Article 157 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures	Internet Tax Inspectorate(https://new.e- taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of	Instant (Taking into account system processing	- Notice of acceptance of the application for execution - Notification of VAT	Completely electronic
			in the field of organisation of		Digital Tax	time)	registration	
			provision of e-services by state		Administration			

16	Conclusion of	- "Application for conclusion of a	bodies and public legal entities established by the President of the Republic of Azerbaijan" - Paragraph 7.6 "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and "List of types of e-services" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 Administrative Regulation on the electronic service 'online registration for VAT purposes', approved by Resolution No. 121705000004800 of the Board of the Ministry of Taxes of dated 24.12.2012	Taking into account the	Taking into account	15 days	(sent to the e-cabinet) (to receive a hard copy, a taxpayer or his/her authorised representative must apply to the authority with an identity document and sign it in a special book)	Partially
1.6.	Conclusion of "Tax Partnership Agreement"	- "Application for conclusion of a Tax Tartnership Agreement"	- Decree No. 190 of the Cabinet of Ministers dated 19.07.2013 "On approval of the "form of Tax Partnership Agreement" and "Rules for concluding a Tax Partnership Agreement"	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, the Department of Economic Analysis and Accounting Control of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, the Department for Control over Execution of Forecast Indicators of the Main Department of Operational Tax Control and Accounting Organisation of Baku City, the Departments/Divisions of Economic Analysis and Control of Budget Forecast Execution of Territorial Tax Departments of the State Tax Service under the Ministry of Economy, the	15 days	- Tax Partnership Agreement	Partially electronic (see e-service number 1.6-e)

				Departments for Control over Execution of Budget Forecasts			
1.6-e.	Acceptance of applications for the conclusion of a "Tax Partnership Agreement"	- Enhanced e-signature	- Articles 13.2.49, 15.1.15-1 and 23.1.15-2 of the Tax Code - Paragraph 3.1 of Decree No. 802 of the President of the Republic of Azerbaijan dated 29.12.2012 "On application of Law No. 509-IVQD of the Republic of Azerbaijan dated 21 December 2012 "On amendments to the Tax Code of the Republic of Azerbaijan" Decree No. 190 of the Cabinet of Ministers dated 19.07.2013 "On approval of the "form of Tax Partnership Agreement" and "Rules for concluding a Tax Partnership Agreement" - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - Paragraph 7.58 "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the AR" and "List of types of e-services", approved by Decree No.191 of the Cabinet of Ministers of 24.11.2011 - Approved by Decree No 1417050000002400 of the Board of the Ministry of Taxes dated 22. 04.2014 - "Administrative Regulations for the electronic service "Acceptance of applications for the conclusion of "Tax Partnership Agreement".	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- acceptance notice	Completely electronic (on receipt of application)

2. CHANGE OF DATA (STATUS) 2.1. Change of data of state registration and records of a commercial institution or Public Legal Entity 2.1.1. Change of state registration data of a commercial institution or Public Legal Entity 2.1.1. Change of the
2.1.1. Change of state registration data of a commercial institution or Public Legal Entity 2.1.1- Change of the Chan
2.1.1- Change of the - "Application for state registration - Article 34 of the Tax Code Taking into account the Taking into account 5 working - Document -
1. head (manager) of a commercial institution" or of a commercial institution" or of a commercial institution" or of a commercial institution" or of a commercial institution" or of a commercial institution" or of a commercial institution" or of a commercial institution or of a commercial institution or of a commercial institution or of a commercial institution or of a commercial institution or of a commercial institution or of a commercial institution or or of a commercial institution or or of a commercial institution or or of a commercial institution or or of a commercial institution or or of a commercial institution or or of a commercial institution or or or or or or or or or or or or or
institution or of a Legal Entity" fon state registration and state registration and taxpayer registration and extract from the
Public Legal - Decision on change of register of legal entities' registration of the taxpayer registration registration registry, etc)
Entity management - Law No. 97-VQ dated apparatus of territorial tax of the staff of territorial
- Copy of the identity document of 29.12.2015 "On public legal departments of the State tax departments of the (sent to e-cabinet)
the head (manager) entities" Tax Service (commercial State Tax Service
- Appropriate consent to the Law No. 519-IIIIQ dated legal entities with foreign (commercial legal
appointment of a director in cases 25.12.2007 "On insurance investments, representative entities with foreign
stipulated by law (banks, insurance activity" offices and branches of investments located
companies, etc.) -Law No. 590-IIIIQ dated foreign commercial legal on the territory of
- Announcement in mass media 16.01.2004 "On Banks" entities, financial-industrial territorial tax
on convening a meeting of a joint - "Paragraph 2.2 of Decree No. groups, banks, investment departments of the
stock company (except for a 759 of the President of the funds, insurance and audit State Tax Service
closed joint stock company) Republic of Azerbaijan dated organizations located on the application of the territory of territorial tax Closed joint stock company Republic of Azerbaijan dated organizations located on the territory of territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy of the territorial tax Conomy
to the shareholders of the notice
of convocation of the General Azerbaijan dated 29.12.2015 "On Tax Service under the Autonomous Republic
Meeting of Shareholders Public Legal Entities" Ministry of Economy of the , representative offices
- Original or notarized copy of the Subparagraph 3.3.2 of Decree Nakhchivan Autonomous and branches of
"extract from the register of No. 1153 of the President of the Republic) of territorial tax foreign commercial
securities owners" issued on the Republic of Azerbaijan dated departments of the State legal entities, financial
date close to the date of the 14.12.2016 "On Amendments to Tax Service under the and industrial groups,
General Meeting of Shareholders Decree No. 386 of the President Ministry of Economy of the banks, investment
of the joint-stock company of the Republic of Azerbaijan Nakhchivan Autonomous funds, insurance and
- Power of attorney, a copy of the dated August 25, 2000, 2000 'On Republic) of territorial tax audit territorial tax
document confirming the identity Application of the Law of the departments of the State The Confirming the identity the identity the
of the Authorized Entity when the Republic of Azerbaijan 'On Tax Service of the Tax Service).
application is signed by the Approval, Entry into Force of the Nakhchivan Autonomous Taxpayer service
Authorized Entity or applied by Civil Code of the Republic of Republic . Centers located in the the Authorised Entity Azerbaijan and Related Legal Service centers of administrative buildings
Regulation Issues" taxpayers (except for of the territorial tax

			- Subparagraph 3.3.2 of Decree No. 1153 of the President of the Republic of Azerbaijan dated 14.12.2016 "on amendments to the Decree of the President of the Republic of Azerbaijan" - "Methodological guidelines for the state registration of commercial organisations and public legal entities with tax authorities", approved by order n 2217040100297300 of the State Tax Service dated 04.04.2022	commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organizations) located in administrative buildings of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, small and medium-sized businesses (except for public legal entities)	departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic (except for commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organizations).			
2.1.1- 1-e.	E-registration of change of legal representative of a limited liability company with local and foreign investments	- Enhanced e-signature of the legal representative and founder (foreign founder or stateless person in respect of a limited liability company with foreign investments)		Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	3 working days	- Document confirming the change (extract from the state register) (sent to e-cabinet)	Completely electronic

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			entities with tax authorities",					
			approved by Order No.					
			2217040100297300 of the State					
			Tax Service dated 04.04.2022					
2.1.1-	Change of	-"Application for state registration	- Article 34 of the Tax Code	Taking into account the	Taking into account	5 working	- Document	-
2.	name of	of a commercial institution" or	- Articles 43-113 of the Civil Code	territorial principle,	the territorial principle,	days	confirming the	
	commercial and	"application for registration of a	- Law N 560-IIIQ dated	Department of state	Department of state		change (certificate,	
	Public Legal	Public Legal Entity"	12.12.2003 «On state registration	registration and taxpayer	registration and		extract from the	
	Entity	- Decision to change the name	and state register of legal	registration of the	taxpayer registration		register, articles of	
	,	and approve the charter	entities»	apparatus of territorial tax	of the staff of territorial		association or	
		- draft articles of association or	- Article No. 29.0.16 of Law No.	departments of the State	tax departments of the		amendment of	
		amendments to the articles of	833-IIII dated 06/19/2009 «On	Tax Service (commercial	State Tax Service		articles of	
		association in a new version	Education»	legal entities with foreign	(commercial legal		association)	
		- Conclusion of the relevant	- Law No. 97-VQ dated	investments,	entities with foreign		doodolation)	
		executive authority in respect of	29.12.2015 "On public legal	representative offices and	investments located		(sent to the e-	
		legal entities that are not managed	entities"	branches of foreign	on the territory of		cabinet	
		but have a state interest	- "Paragraph 2.2 of Decree No.	commercial legal entities,	territorial tax		Cabillet	
		- Relevant opinion on the charter	759 of the President of the	financial-industrial groups,	departments of the			
		of the legal entity in cases	Republic of Azerbaijan dated	banks, investment funds,	State Tax Service			
		stipulated by the legislation	03.02.2016 on the application of	insurance and audit	under the Ministry of			
		(educational, banking, etc.).	Law No. 97-VQ of the Republic of	organizations located on	Economy of the			
		- Seal (an announcement	Azerbaijan dated 29.12.2015 "On	the territory of territorial tax	Nakhchivan			
		published in the press in case of	Public Legal Entities"	departments of the State	Autonomous Republic			
		loss of the seal and a certificate	- Subparagraph 3.3.2 of Decree	Tax Service under the	, representative offices			
		issued by the relevant body of the	No. 1153 of the President of the	Ministry of Economy of the	and branches of			
		Ministry of Internal Affairs that it	Republic of Azerbaijan dated	Nakhchivan Autonomous	foreign commercial			
		has not been found)	14.12.2016 "On Amendments to	Republic) of territorial tax	legal entities, financial			
		- " Certificate of state registration	Decree No. 386 of the President of	departments of the State	and industrial groups,			
		of a commercial institution " or	the Republic of Azerbaijan dated	Tax Service under the	banks, investment			
		"Certificate of state registration of	August 25, 2000, 2000 'On	Ministry of Economy of the	funds, insurance and			
		a Public Legal Entity" (except for	Application of the Law of the	Nakhchivan Autonomous	audit territorial tax			
		those whose constituent	Republic of Azerbaijan 'On	Republic) of territorial tax	offices of the State			
		documents are sent to the e-	Approval, Entry into Force of the	departments of the State	Tax Service).			
		cabinet)	Civil Code of the Republic of	Tax Service of the	Taxpayer service			
		- Announcement in mass media	Azerbaijan and Related Legal	Nakhchivan Autonomous	centers located in the			
		on convening a meeting of a joint	Regulation Issues"	Republic .	administrative			
		stock company (except for a	- "Methodological guidelines for the	Service centers of	buildings of the			
		closed joint stock company)	state registration of commercial	taxpayers (except for	territorial tax			
		- A document confirming delivery	organisations and public legal	commercial legal entities	departments of the			
		to the shareholders of the notice	entities with tax authorities",	with foreign investments,	State Tax Service			
		of convocation of the General	approved by Order No.	representative offices and	under the Ministry of			
		Meeting of Shareholders	2217040100297300 of the State	branches of foreign	Economy of the			
		- Original or notarized copy of the	Tax Service dated 04.04.2022	commercial legal entities,	Nakhchivan			
1		"Extract from the register of	TAX SETVICE GALEG 04.04.2022	financial and industrial	Autonomous Republic			
		securities owners" issued on the		groups, banks, investment	(except for commercial			
		date close to the date of the		funds, insurance and audit	legal entities with			
		General Meeting of Shareholders		organizations) located in	foreign investments,			
		of the joint-stock company		administrative buildings of	representative offices			
		- power of attorney, a copy of the		territorial tax departments	and branches of			
		document confirming the identity of		of the State Tax Service	foreign commercial			
					o o			
<u> </u>	L	the Authorized Entitywhen the		under the Ministry of	legal entities, financial		1	

		application is signed by the Authorized Entity or applied by the Authorised Entity		Economy of the Nakhchivan Autonomous Republic, small and medium-sized businesses (except for public legal entities)	and industrial groups, banks, investment funds, insurance and audit organizations).			
2.1.1- 2-e.	E-registration of change of name of a limited liability company with local and foreign investments	- Enhanced e-signature of the founder (foreign founder or stateless person in respect of a limited liability company with foreign investments) - The seal must be handed over to the appropriate Registration Authority. If the seal is lost, an announcement to that effect published in the press and a certificate issued by the Ministry of the Interior stating that it has not been found must be submitte	- Articles 9-1, 11.4-1, 14.1.1, 14.1.3 of Law No. 560-IIQ dated 12.12.2003 "On State Registration and State Register of Legal Entities" - Articles 47.2, 50, 91 of the Civil Code - Parts 2 and 2-1 of Decree No. 428 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of eservices by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 -Decree No. 48 of the President of the Republic of Azerbaijan «On state registration and state register of legal entities" Part 10 "Methodological Guidelines for conducting state registration of commercial organizations and public legal entities with tax authorities", approved by Order No. 2217040100297300 of the State Tax Service dated 04.04.2022	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	3 working days	- Document confirming the change (extract from the state register, change of charter, certificate of state registration) (sent to e-cabinet)	Completely electronic
2.1.1- 3.	Change of legal address of a commercial or public legal entity	"Application for state registration of a commercial institution" or "application for state registration of a legal entity"	- Article 34 of the Tax Code - Articles 43-113 of the Civil Code - Law N 560-İİQ dated 12.12.2003 "On state registration and state register of legal entities"	Taking into account the territorial principle, Department of state registration and taxpayer registration of the apparatus of territorial tax	Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial	5 working days	- Document confirming the change Document confirming the change	-

		- Decision to change the legal address and approve the Articles of Association - Draft articles of association or amendments to the articles of association in a new version - Conclusion of the relevant executive authority in respect of legal entities that are not managed but have a state interest - Relevant opinion on the charter of the legal entity in cases stipulated by the legislation (educational, banking, etc.) by type of activity) "Certificate of state registration of a commercial institution " or "Certificate of state registration of a public legal entity" (except for those whose constituent documents are sent to the ecabinet) - Announcement in mass media on convening a meeting of a joint stock company) - A document confirming delivery to the shareholders of the notice of convocation of the General Meeting of Shareholders - Extract from the register of a commercial organization as of the date close to the date of the General Meeting of Shareholders of the state joint stock company"Original or notarized copy of the "extract from the register of securities owners" - power of attorney, a copy of the document confirming the identity of the Authorized Entity or applied by the Authorized Entity or applied by the Authorised Entity	- Article No. 29.0.16 of Law No. 833-IIII dated 06/19/2009 "On Education" - Law No. 97-VQ dated 29.12.2015 "On public legal entities" - "Paragraph 2.2 of Decree No. 759 of the President of the Republic of Azerbaijan dated 03.02.2016 on the application of Law No. 97-VQ of the Republic of Azerbaijan dated 29.12.2015 "On Public Legal Entities" - Resolution of the President of the Republic of Azerbaijan dated 14.12.2016 'On Amendments to Decree No. 386 of the President of the Republic of Azerbaijan dated 25 August 2000 "On Application of the Law of the Republic of Azerbaijan "On Approval, Entry into Force of the Civil Code of the Republic of Azerbaijan and Related Issues of Legal Regulation' subparagraph 3.3.2 of Decree No. 1153 - "Methodological guidelines for the state registration of commercial organisations and public legal entities with tax authorities", approved by order n 2217040100297300 of the State Tax Service (DVX) dated 04.04.2022	departments of the State Tax Service (commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial-industrial groups, banks, investment funds, insurance and audit organizations located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic) of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic) of territorial tax departments of the State Tax Service of the Nakhchivan Autonomous Republic) of territorial tax departments of the State Tax Service of the Nakhchivan Autonomous Republic . Service centers of taxpayers (except for commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organizations) located in administrative buildings of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, small and medium-sized businesses (except for public legal entities)	departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic (except for commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organizations).		(certificate, extract from the register, charter or amendment of the charter) (sent to ecabinet)	Canadatah
2.1.1- 3-e.	E-registration of change of legal address of a limited liability company with	Enhanced e-signature of the founder (foreign founder or stateless person in respect of a limited liability company with foreign investments)	- Articles 9-1, 14.1.2 of the Law of 12.12.2003 N 560-IIIQ "On state registration and state register of legal entities"	Internet Tax Inspectorate (https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of	3 working days	- Document confirming the change (extract from the state register, change of	Completely electronic

	local and foreign		- Articles 47.2, 51, 91 of the Civil		Digital Tax		charter, certificate	
	investments		Code		Administration		of state	
			- Parts 2 and 2-1 of Decree No.				registration)	
			429 of the President of the				,	
			Republic of Azerbaijan dated				(sent to e-cabinet)	
			23.05.2011 "On some measures				`	
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
			services in specific areas by					
			central executive authorities and					
			public legal entities established					
			by the President of the Republic					
			of Azerbaijan" approved by					
			Decree No. 191 of the Cabinet of					
			Ministers dated 24.11.2011					
			-Decree No. 48 of the President					
			of the Republic of Azerbaijan					
			dated 12.04.2004 "On application					
			of the Law of the Republic of					
			Azerbaijan 'On State Registration					
			and State Register of Legal					
			Entities'.					
			- Part 10 "Methodological					
			Guidelines for conducting state					
			registration of commercial					
			organizations and public legal					
			entities with tax authorities",					
			approved by Order No.					
			2217040100297300 of the State					
		"A !! !!	Tax Service dated 04.04.2022					
2.1.1-	Replacement of	- "Application for state registration	- Article 34 of the Tax Code	Taking into account the	Taking into account	5 working	- Document	-
4.	members of the	of a commercial institution" or	- Articles 43-113 of the Civil Code	territorial principle,	the territorial principle,	days	confirming the	
	supervisory	"application for registration of a	- Law N 560-IIIQ dated	Department of state	Department of state		change (extract	
	board of a	Public Legal Entity"	12.12.2003 «On state registration	registration and taxpayer	registration and		from the register)	
	commercial or	- "Information on members of the	and state register of legal	registration of the apparatus	taxpayer registration		(sent to e-cabinet)	
	Public Legal	Supervisory Board"	entities»	of territorial tax departments	of the staff of territorial			
	Entity	- Decision to change the	- Law No. 97-VQ dated	of the State Tax Service	tax departments of the			
		members of the Supervisory	29.12.2015 "On public legal	(commercial legal entities	State Tax Service			
		Board	entities"	with foreign investments,	(commercial legal			
		- Copy of the identity document of	-Law No. 519-IIIQ of 25.12.2007	representative offices and	entities with foreign			
		the members of the Supervisory Board	"On Insurance Activity"	branches of foreign	investments located			
			-Law N 590-IIIQ dated	commercial legal entities,	on the territory of			
		 Announcement in mass media on convening a meeting of a joint 	16.01.2004 "On Banks" - "Paragraph 2.2 of Decree No.	financial-industrial groups, banks, investment funds,	territorial tax departments of the			
		stock company (except for a	759 of the President of the	insurance and audit	State Tax Service			
		closed joint stock company)	Republic of Azerbaijan dated	organizations located on the	under the Ministry of			
		Side joint Stock Company)	03.02.2016 on the application of	territory of territorial tax	Economy of the			
<u> </u>	I .	<u>L</u>	00.02.2010 on the application of	territory or territorial tax	Louining of the]	1	

		- A document confirming delivery to the shareholders of the notice of convocation of the General Meeting of Shareholders - Original or notarized copy of the "extract from the register of securities owners" issued on the date close to the date of the General Meeting of Shareholders of the joint-stock company - Power of attorney, a copy of the document confirming the identity of the Authorized Entitywhen the application is signed by the Authorized Entity or applied by the Authorised Entity	Law No. 97-VQ of the Republic of Azerbaijan dated 29.12.2015 "On Public Legal Entities" - Subparagraph 3.3.2 of Decree No. 1153 of the President of the Republic of Azerbaijan dated 14.12.2016 "On Amendments to Decree No. 386 of the President of the Republic of Azerbaijan dated August 25, 2000 "On Application of the Law of the Republic of Azerbaijan" - Subparagraph 3.3.2 of Decree No. 1153 dated 14.12.2016 - "Methodological guidelines for conducting state registration of commercial organizations and public legal entities with tax authorities", approved by Order No. 2217040100297300 of the State Tax Service dated 04.04.2022	departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic) of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic) of territorial tax departments of the State Tax Service of the Nakhchivan Autonomous Republic. Service centers of taxpayers (except for commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organizations) located in administrative buildings of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, small and medium-sized businesses (except for public legal entities)	Nakhchivan Autonomous Republic , representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit territorial tax offices of the State Tax Service). Taxpayer service centers located in the administrative buildings of the territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic (except for commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organizations)			
2.1.1- 4-e.	E-registration of replacement of members of the Supervisory Board of a limited liability company with local and foreign investments	- Enhanced e-signature of the founder (foreign founder or stateless person in respect of a limited liability company with foreign investments), members of the Supervisory Board	- Law No. 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities" - Articles 91, 91-1 of the Civil Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e- services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	3 working days	- Document confirming the change (extract from the state register) (sent to e-cabinet)	Completely electronic

			central executive authorities and					
			public legal entities established					
			by the President of the Republic					
			of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
			Ministers dated 24.11.2011					
			-Decree No. 48 of the President					
			of the Republic of Azerbaijan					
			dated 12.04.2004					
			-"On application of the Law of the Republic of Azerbaijan 'On State					
			Registration and State Register of					
			Legal Entities".					
			- Part 10 "Methodological					
			Guidelines for conducting state					
			registration of commercial organizations and public legal					
			entities with tax authorities",					
			approved by Order No.					
			2217040100297300 of the State					
			Tax Service dated 04.04.2022					
2.1.1-	Change of	- "Application for state registration	- Article 34 of the Tax Code	Taking into account the	Taking into account	5 working	- Document	_
5.	founder of a	of a commercial institution" or	- Articles 43-113 of the Civil Code	territorial principle,	the territorial principle,	days	confirming the	
J .	commercial or	"application for registration of a	- Law N 560-IIIQ dated 12.12.2003	Department of state	Department of state	dayo	change (extract	
	Public Legal	Public Legal Entity"	"On state registration and state	registration and taxpayer	registration and		from the state	
	Entity	- "Annex No. 1 to the application	register of legal entities"	registration of the	taxpayer registration		register, change of	
	,	for state registration of a	- Article No. 29.0.16 of Law No.	apparatus of territorial tax	of the staff of territorial		charter, certificate of	
		commercial institution", if the	833-IIII dated 06/19/2009 "On	departments of the State	tax departments of the		state registration)	
		founder is a Natural Entity	Education"	Tax Service (commercial	State Tax Service		(sent to e-cabinet)	
		(physical person), and / or "Annex	- Law No. 97-VQ dated	legal entities with foreign	(commercial legal			
		No. 2 to the application for state	29.12.2015 "On public legal	investments,	entities with foreign			
		registration of a commercial	entities"	representative offices and	investments located			
		institution", if the founder is a	- "Paragraph 2.2 of Decree No.	branches of foreign	on the territory of			
		Legal Entity, or "Annex to the	759 of the President of the	commercial legal entities,	territorial tax			
		application for state registration of	Republic of Azerbaijan dated	financial-industrial groups,	departments of the			
		a Public Legal Entity"	03.02.2016 on the application of	banks, investment funds,	State Tax Service			
		- Resolution on change of the	Law No. 97-VQ of the Republic of	insurance and audit	under the Ministry of			
		founder and approval of the	Azerbaijan dated 29.12.2015 "On	organizations located on	Economy of the			
		Articles of Association (except for	Public Legal Entities"	the territory of territorial tax	Nakhchivan			
		cases when the Articles of	- Subparagraph 3.3.2 of Decree	departments of the State	Autonomous Republic			
		Association of a joint stock	No. 1153 of the President of the	Tax Service under the	, representative offices			
		company do not contain the	Republic of Azerbaijan dated	Ministry of Economy of the	and branches of			
		names of the founders)	14.12.2016 "On Amendments to	Nakhchivan Autonomous	foreign commercial			
		- Draft articles of association or	Decree No. 386 of the President	Republic) of territorial tax	legal entities, financial			
		amendments to the articles of	of the Republic of Azerbaijan	departments of the State	and industrial groups,			
		association in a new version	dated August 25, 2000 'On	Tax Service under the	banks, investment			
		(except for cases when the charter	Application of the Law of the	Ministry of Economy of the	funds, insurance and			
		of a joint-stock company does not	Republic of Azerbaijan	Nakhchivan Autonomous	audit territorial tax			
		contain the names of the founders)	- "Methodological guidelines for	Republic) of territorial tax	offices of the State			
		- Conclusion of the relevant	conducting state registration of	departments of the State	Tax Service).			
		executive authority in respect of	commercial organizations and	Tax Service of the				

	legal entities that are not managed	public legal entities with tax	Nakhchivan Autonomous	Taxpayer service		
	but have a state interest	authorities", approved by Order No.	Republic .	centers located in the		
	- Relevant opinion on the charter	2217040100297300 of the State	Service centers of	administrative		
	of the legal entity in cases	Tax Service dated 04.04.2022		buildings of the		
		Tax Service dated 04.04.2022	taxpayers (except for			
	stipulated by the legislation		commercial legal entities	territorial tax		
	(educational, banking, etc.) by type		with foreign investments,	departments of the		
	of activity).		representative offices and	State Tax Service		
	- document confirming the		branches of foreign	under the Ministry of		
	change of the founder		commercial legal entities,	Economy of the		
	(agreement on alienation of the		financial and industrial	Nakhchivan		
	share (document confirming		groups, banks, investment	Autonomous Republic		
	donation, purchase and sale and		funds, insurance and audit	(except for commercial		
	investment of the share in the		organizations) located in	legal entities with		
	authorized capital, etc.))), the		administrative buildings of	foreign investments,		
	relevant application when the new		territorial tax departments	representative offices		
	founder joins (notarized if the new		of the State Tax Service	and branches of		
	founder joining is a Natural Entity		under the Ministry of	foreign commercial		
	(physical person), application on		Economy of the	legal entities, financial		
	joining the founder certified by the		Nakhchivan Autonomous	and industrial groups,		
	signature and seal of the		Republic, small and	banks, investment		
	Authorized Entity if there is a		medium-sized businesses	funds, insurance and		
	Legal Entity), etc.).		(except for public legal	audit organizations)		
	- Copy of identity card, if the		entities)	,		
	founder is a Natural Entity		,			
	(physical person)					
	- Notarized copy of the certificate					
	. ,					
	of state registration (extract from					
	the state register) and its charter,					
	if the founder is a Legal Entity					
	(except for those whose					
	constituent documents are sent to					
	the electronic cabinet)					
	- Documents confirming its					
	registration in a foreign country, if					
	the founder is a foreign legal entity					
	- notarized copy of the registration					
	certificate (extract from the					
	register) and other documents					
	(Taking into account legalization					
	(documents abolishing the					
	requirement of legalization of					
	foreign official documents,					
	including the Hague Convention of					
	1961).					
	- Announcement in mass media					
	on convening a meeting of a joint					
	stock company (except for a					
	closed joint stock company)					
	- A document confirming delivery					
	to the shareholders of the notice					
ı	10 110 0110101010 01 110 1101100			l .		

		of convocation of the General Meeting of Shareholders - Extract from the register of a commercial organization as of the date close to the date of the General Meeting of Shareholders of the state joint stock company"Original or notarized copy of the "extract from the register of securities owners" - When the application is signed by an Authorized Entity or addressed to the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity						
2.1.1- 5-e.	E-registration of change of founder of a limited liability company with local investments	- Enhanced e-signature of the founder - Scanned copy of the document confirming the change when a new founder joins (relevant statement - a notarized application for joining the institution if the new founder joining is a Natural Entity (physical person), certified by the signature and seal of the Authorized Entity if there is a Legal Entity), etc. Note: -Information on notarial acts performed in connection with the change of shares in the authorized capital (sale and purchase agreements, donation agreements, certificate of inheritance) obtained online from the information system of the Ministry of Justice shall be attached to the electronic application form.	- Articles 9-1, 14.2.2 of Law No. 560-IIQ dated 12.12.2003 "On state registration and state register of legal entities" - Articles 88-90, 91, 93, 95 of the Civil Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 -Decree No. 48 of the President of the Republic of Azerbaijan dated 12.04.2004 "On application of the Law of the Republic of Azerbaijan and state register of legal entities". - Part 10 "Methodological Guidelines for conducting state registration of commercial organizations and public legal entities with tax authorities", approved by Order No.	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	3 working days	- Document confirming the change (extract from the state register, change of the charter) (sent to e-cabinet)	Completely electronic

		_	2217040100297300 of the State		I			
			Tax Service dated 04.04.2022					
2.1.1-	Increase in the	- "Application for state registration	- Article 34 of the Tax Code	Taking into account the	Taking into account	5 working	- Document	_
6.	authorized capital	of a commercial institution" or	- Articles 43-113 of the Civil Code	territorial principle,	the territorial principle,	days	confirming the	
٥.	of a commercial	"application for registration of a	- Law N 560-IIIQ dated 12.12.2003	Department of state	Department of state	days	change	
	or Public Legal	Public Legal Entity"	"On state registration and state	registration and taxpayer	registration and		(certificate, extract	
	Entity	- "Annex No. 1 to the application for		registration of the	taxpayer registration		from the registry,	
	,	state registration of a commercial	- Article No. 29.0.16 of Law No.	apparatus of territorial tax	of the staff of territorial		etc.))	
		institution", if the founder is a	833-IIII dated 06/19/2009 "On	departments of the State	tax departments of the			
		Natural Entity (physical person),	Education"	Tax Service (commercial	State Tax Service		(sent to e-cabinet)	
		and / or '«Annex No. 2 to the	- Law No. 97-VQ dated	legal entities with foreign	(commercial legal		(
		application for state registration of	29.12.2015 "On public legal	investments,	entities with foreign			
		a commercial institution», if the	entities"	representative offices and	investments located			
		founder is a Legal Entity, or "Annex	- "Paragraph 2.2 of Decree No.	branches of foreign	on the territory of			
		to the application for state	759 of the President of the	commercial legal entities,	territorial tax			
		registration of a Public Legal	Republic of Azerbaijan dated	financial-industrial groups,	departments of the			
		Entity".	03.02.2016 on the application of	banks, investment funds,	State Tax Service			
		 Decision to increase the 	Law No. 97-VQ of the Republic of	insurance and audit	under the Ministry of			
		authorized capital and approve	Azerbaijan dated 29.12.2015 "On	organizations located on	Economy of the			
		the charter	Public Legal Entities"	the territory of territorial tax	Nakhchivan			
		- Draft articles of association or	- Subparagraph 3.3.2 of Decree No	departments of the State	Autonomous Republic			
		amendments to the articles of	1153 of the President of the Republ	Tax Service under the	, representative offices			
		association in a new version	of Azerbaijan dated 14.12.2016 "On	Ministry of Economy of the	and branches of			
		- Conclusion of the relevant	Amendments to Decree No. 386 of	Nakhchivan Autonomous	foreign commercial			
		executive authority in respect of	the President of the Republic of	Republic) of territorial tax	legal entities, financial			
		legal entities that are not managed	Azerbaijan dated August 25, 2000	departments of the State	and industrial groups,			
		but have a state interest	'On Application of the Law of the	Tax Service under the	banks, investment			
		- Relevant opinion on the charter of	Republic of Azerbaijan - "Methodological guidelines for	Ministry of Economy of the Nakhchivan Autonomous	funds, insurance and audit territorial tax			
		the Legal Entity in cases stipulated			offices of the State			
		by the legislation (educational, banking, etc.) by type of activity).	conducting state registration of commercial organizations and	Republic) of territorial tax departments of the State	Tax Service).			
		- A document confirming the	public legal entities with tax	Tax Service of the	Taxpayer service			
		increase of the authorized capital	authorities", approved by Order No.	Nakhchivan Autonomous	centers located in the			
		(receipt, cash warrant, etc.)	2217040100297300 of the State	Republic .	administrative			
		- Independent auditor's report on	Tax Service dated 04.04.2022	Service centers of	buildings of the			
		the valuation of non-monetary	14x 0011100 dated 04.04.2022	taxpayers (except for	territorial tax			
		contributions paid into the		commercial legal entities	departments of the			
		Authorized Capital		with foreign investments,	State Tax Service			
		- Announcement in mass media		representative offices and	under the Ministry of			
		on convening a meeting of a joint		branches of foreign	Economy of the			
		stock company (except for a		commercial legal entities,	Nakhchivan			
		closed joint stock company)		financial and industrial	Autonomous Republic			
		- A document confirming delivery		groups, banks, investment	(except for commercial			
		to the shareholders of the notice		funds, insurance and audit	legal entities with			
		of convocation of the General		organizations) located in	foreign investments,			
İ		Meeting of Shareholders		administrative buildings of	representative offices			
		- Extract from the register of a		territorial tax departments	and branches of			
		commercial organization as of the		of the State Tax Service	foreign commercial			
İ		date close to the date of the		under the Ministry of	legal entities, financial			
1		General Meeting of Shareholders		Economy of the	and industrial groups,			
		of the state joint stock company		Nakhchivan Autonomous	banks, investment			

		Original or notarized copy of the "extract from the register of securities owners" - Power of attorney, copy of the identity document of the Authorised Entity, if the application is signed by an Authorized Entity or submitted by an Authorized Entity		Republic , small and medium-sized businesses (except for public legal entities)	funds, insurance and audit organizations)			
2.1.1- 6-e.	E-registration of the increase of the authorized capital of a limited liability company with local and foreign investments	-Enhanced e-signature of the founder (foreign founder or stateless person in respect of a limited liability company with foreign investments) - Scanned copy of the document confirming the increase of the authorized capital: (receipt, cash voucher, independent auditor's report on the assessment of the value of non-monetary contributions paid into the authorized capital, etc.))) Note: - An increase in the authorized capital due to a change of founder (admission of a third party to the company) applies only to limited liability companies with local investments An increase in the authorized capital not related to a change of founder applies both to limited liability companies with local investments and to limited liability companies with foreign investments whose founder is a foreigner or a stateless person.	- Articles 9-1, 14.2.2 of Law No. 560-IIQ dated 12.12.2003 "On state register of legal entities" - Articles 64.9, 88-90, 91 of the Civil Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 -Decree No. 48 of the President of the Republic of Azerbaijan dated 12.04.2004 "On application of the Law of the Republic of Azerbaijan dated 12.04.2004 "On application of the Law of the Republic of Azerbaijan "On state registration and state register of legal entities" Part 10 "Methodological Guidelines for conducting state registration and public legal entities with tax authorities", approved by Order No. 2217040100297300 of the State Tax Service dated 04.04.2022	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	3 working days	- Document confirming the change (extract from the state register, change of the charter) (sent to e-cabinet)	Completely electronic
2.1.1-	Decrease in the	- "Application for state registration	- Article 34 of the Tax Code	Taking into account the	Taking into account	5 working	- Document	-
7.	authorized capital	of a commercial institution" or	- Articles 43-113 of the Civil Code	territorial principle,	the territorial principle,	days	confirming the	
	of a commercial	"application for registration of a	- Law N 560-IIIQ dated 12.12.2003	Department of state	Department of state		change	
	or Public Legal	Public Legal Entity"	"On state registration and state	registration and taxpayer	registration and		(certificate, extract	
	Entity	÷ •	register of legal entities"	registration of the	taxpayer registration			

- "Annex No. 1 to the application	- Article No. 29.0.16 of Law No.	apparatus of territorial tax	of the staff of territorial	from the registry,	
for state registration of a	833-IIII dated 06/19/2009 "On	departments of the State	tax departments of the	etc.))	
commercial institution", if the	Education"	Tax Service (commercial	State Tax Service		
founder is a Natural Entity (physica	- Law No. 97-VQ dated 29.12.2015	legal entities with foreign	(commercial legal	(sent to e-cabinet)	
person), and / or "Annex No. 2 to	"On public legal entities"	investments,	entities with foreign		
the application for state registration	- "Paragraph 2.2 of Decree No. 759	representative offices and	investments located		
of a commercial institution", if the	of the President of the Republic of	branches of foreign	on the territory of		
founder is a Legal Entity, or "Annex	Azerbaijan dated 03.02.2016 on the	commercial legal entities,	territorial tax		
to the application for state	application of Law No. 97-VQ of the		departments of the		
registration of a Public Legal	Republic of Azerbaijan dated	banks, investment funds,	State Tax Service		
Entity".	29.12.2015 "On Public Legal	insurance and audit	under the Ministry of		
- Decision on reduction of the	Entities"	organizations located on	Economy of the		
authorized capital and approval of	- Subparagraph 3.3.2 of Decree	the territory of territorial tax	Nakhchivan		
the charter	No. 1153 of the President of the	departments of the State	Autonomous Republic		
- Draft articles of association or	Republic of Azerbaijan dated	Tax Service under the	, representative offices		
amendments to the articles of	14.12.2016 "On Amendments to	Ministry of Economy of the	and branches of		
association in a new version	Decree No. 386 of the President	Nakhchivan Autonomous	foreign commercial		
- Conclusion of the relevant	of the Republic of Azerbaijan	Republic) of territorial tax	legal entities, financial		
executive authority in respect of	dated August 25, 2000, 2000 "On	departments of the State	and industrial groups,		
legal entities that are not	Application of the Law of the	Tax Service under the	banks, investment		
managed but have a state	Republic of Azerbaijan "On	Ministry of Economy of the	funds, insurance and		
interest	Approval, Entry into Force of the	Nakhchivan Autonomous	audit territorial tax		
- Relevant opinion on the charter	Civil Code of the Republic of	Republic) of territorial tax	offices of the State		
of the legal entity in cases	Azerbaijan and Related Legal	departments of the State	Tax Service).		
stipulated by the legislation (on	Regulation Issues"	Tax Service of the	Taxpayer service		
education, banking and other	- "Methodological guidelines for	Nakhchivan Autonomous	centers located in the		
activities)	conducting state registration of	Republic .	administrative		
- Document confirming the	commercial organizations and	Service centers of	buildings of the		
reduction of the authorized capital	public legal entities with tax	taxpayers (except for	territorial tax		
(receipt, cash warrant, auditor's	authorities", approved by Order No.	commercial legal entities	departments of the		
report, etc.)	2217040100297300 of the State	with foreign investments,	State Tax Service		
- Announcement published in a	Tax Service dated 04.04.2022	representative offices and	under the Ministry of		
newspaper about the reduction of		branches of foreign	Economy of the		
authorized capital		commercial legal entities,	Nakhchivan		
- Announcement in mass media		financial and industrial	Autonomous Republic		
on convening a meeting of a joint		groups, banks, investment	(except for commercial		
stock company (except for a		funds, insurance and audit	legal entities with		
closed joint stock company)		organizations) located in	foreign investments,		
- A document confirming delivery		administrative buildings of	representative offices		
to the shareholders of the notice		territorial tax departments	and branches of		
of convocation of the General		of the State Tax Service	foreign commercial		
Meeting of Shareholders		under the Ministry of	legal entities, financial		
- Extract from the register of a		Economy of the	and industrial groups,		
commercial organization as of the		Nakhchivan Autonomous	banks, investment		
date close to the date of the		Republic, small and	funds, insurance and		
General Meeting of Shareholders		medium-sized businesses	audit organizations)		
of the state joint stock company		(except for public legal			
- Original or notarized copy of the		entities)			
"extract from the register of		-/			

securities owners"

		- Power of attorney, copy of the						
		identity document of the						
		Authorised Entity, if the application						
		is signed by an Authorized Entity						
		or submitted by an Authorized						
244	C naminturation of	Entity	Articles O.4. 44. O.O. of Levy No.	Internat Tax	Main Donastonant of	Oanliin a	Desument	Campalatali
2.1.1- 7-e.	E-registration of reduction of the authorized capital of a limited liability company with local and foreign investments	Enhanced e-signature of the founder (foreign founder or stateless person in respect of a limited liability company with foreign investments) - Scanned copy of the document confirming the reduction of the authorized capital (receipt, cash warrant, auditor's report, etc.) Scanned copy of the announcement published in the newspaper on the reduction of the share capital Note: - reduction of the authorized capital in connection with a change of founder (withdrawal of a participant from the company) applies only to limited liability companies with local investments reduction of the authorized capital not related to a change of founder applies to both limited liability companies with local investments and limited liability companies with foreign	- Articles 9-1, 14.2.2 of Law No. 560-IIQ dated 12.12.2003 "On state register of legal entities" - Articles 64.9, 88-90, 91, 95 of the Civil Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 - Decree No. 48 of the President of the Republic of Azerbaijan dated 12.04.2004 "On application	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	3 working days	- Document confirming the change (extract from the state register, change of the charter) (sent to e-cabinet)	Completely electronic
		investments whose founder is a foreigner or a stateless person.	of the Law of the Republic of Azerbaijan «On state registration and state register of legal entities" Part 10 "Methodological Guidelines for conducting state registration of commercial organizations and public legal entities with tax authorities", approved by Order No. 2217040100297300 of the State Tax Service dated 04.04.2022					
2.1.1- 8.	Amendments to the charter of a commercial institution or Public Legal Entity to other information not	 "Application for state registration of a commercial institution" or "application for registration of a Public Legal Entity" "Annex No. 1 to the application for state registration of a commercial institution", if the founder is a 	 Article 34 of the Tax Code Articles 43-113 of the Civil Code Law N 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities" 	Taking into account the territorial principle, Department of state registration and taxpayer registration of the apparatus of territorial tax departments of the State	Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial tax departments of the	5 working days	- Document confirming the change (certificate, extract from the register, statute (charter) or	-

	in almala dia da a	National Fatito (alexainal manage)	Article No. 20 0 40 eff em No.	Tau Camina (aammania)	Ctata Tau Camina			
	included in the	Natural Entity (physical person),	- Article No. 29.0.16 of Law No.	Tax Service (commercial	State Tax Service		amendment of the	
	register	and / or "Annex No. 2 to the	833-IIII dated 06/19/2009 "On	legal entities with foreign	(commercial legal		statute (charter))	
		application for state registration of	Education"	investments,	entities with foreign			
		a commercial institution", if the	- Law No. 97-VQ dated 29.12.2015	•	investments located		(sent to e-cabinet)	
		founder is a Legal Entity, or "Annex	"On public legal entities"	branches of foreign	on the territory of			
		to the application for state	- "Paragraph 2.2 of Decree No.	commercial legal entities,	territorial tax			
		registration of a Public Legal	759 of the President of the	financial-industrial groups,	departments of the			
		Entity".	Republic of Azerbaijan dated	banks, investment funds,	State Tax Service			
		- Decision to approve the charter	03.02.2016 on the application of	insurance and audit	under the Ministry of			
		(regulations)	Law No. 97-VQ of the Republic of	organizations located on	Economy of the			
		 Draft statutes (regulations) or 	Azerbaijan dated 29.12.2015 "On	the territory of territorial tax	Nakhchivan			
		amendments to the new version of	Public Legal Entities"	departments of the State	Autonomous Republic			
		the statutes (regulations)	 Subparagraph 3.3.2 of Decree 	Tax Service under the	, representative offices			
		- Conclusion of the relevant	No. 1153 of the President of the	Ministry of Economy of the	and branches of			
		executive authority in respect of	Republic of Azerbaijan dated	Nakhchivan Autonomous	foreign commercial			
		legal entities that are not	14.12.2016 "On Amendments to	Republic) of territorial tax	legal entities, financial			
		managed but have a state	Decree No. 386 of the President	departments of the State	and industrial groups,			
		interest	of the Republic of Azerbaijan	Tax Service under the	banks, investment			
		- Relevant opinion on the charter of	dated August 25, 2000, 2000 "On	Ministry of Economy of the	funds, insurance and			
		the legal entity in cases stipulated	Application of the Law of the	Nakhchivan Autonomous	audit territorial tax			
		by the legislation (educational,	Republic of Azerbaijan 'On	Republic) of territorial tax	offices of the State			
		banking, etc.) by type of activity).	Approval, Entry into Force of the	departments of the State	Tax Service).			
		- Announcement in mass media	Civil Code of the Republic of	Tax Service of the	Taxpayer service			
		on convening a meeting of a joint	Azerbaijan and Related Legal	Nakhchivan Autonomous	centers located in the			
		stock company (except for a	Regulation Issues"	Republic .	administrative buildings			
		closed joint stock company)	- "Methodological guidelines for	Service centers of	of the territorial tax			
		- A document confirming delivery	conducting state registration of	taxpayers (except for	departments of the			
		to the shareholders of the notice	commercial organizations and	commercial legal entities	State Tax Service under			
		of convocation of the General	public legal entities with tax	with foreign investments,	the Ministry of Economy			
		Meeting of Shareholders	authorities", approved by Order No.	representative offices and	of the Nakhchivan			
		- Extract from the register of a	2217040100297300 of the State	branches of foreign	Autonomous Republic			
		commercial organization as of the	Tax Service dated 04.04.2022	commercial legal entities,	(except for commercial			
		date close to the date of the	Tax Service dated 04.04.2022	financial and industrial	` '			
					legal entities with			
		General Meeting of Shareholders		groups, banks, investment	foreign investments,			
		of the state joint stock company"		funds, insurance and audit	representative offices			
		- Original or notarized copy of the		organizations) located in	and branches of foreign			
		"extract from the register of		administrative buildings of	commercial legal			
		securities owners"		territorial tax departments	entities, financial and			
		- When the application is signed		of the State Tax Service	industrial groups,			
		by an Authorized Entity or		under the Ministry of	banks, investment			
		addressed by the Authorized		Economy of the	funds, insurance and			
		Entity, power of attorney, copy of		Nakhchivan Autonomous	audit organizations)			
		the document confirming the		Republic, small and				
		identity of the Authorized Entity		medium-sized businesses				
				(except for public legal				
				entities)				
2.1.1-	A change of	- "Application for state registration	- Article 34 of the Tax Code	Department of State	Department of State	5 working	- Document	
9.	registration data	of a commercial institution"	- Articles 43-113 of the Civil Code	Registration of Legal	Registration of Legal	days	confirming the	
	of a branch	- In case of change of data of a	- Law N 560-IIIQ dated 12.12.2003	Entities of the Main	Entities of the Main		change (extract	
	(representative	foreign legal entity "Annex No. 2	"On state registration and state	Department of National	Department of National		from the state	
	office) of a	to the application for state	register of legal entities"	Revenues of the State Tax	Revenues of the State		register)	

		registration) - When the head (manager) changes, copy of the identity document of the new head (manager),original or notarized of the power of attorney issued the manager to manage the representative office or branc office (Taking into account legalization (documents abolis the requirement of legalization foreign official documents, inc. the Hague Convention of 196 - When the application is signe an Authorized Entity or address
credentials of a commercial Institution" or commercial institution or	2.1.2. "Changing the	
credentials of a of a commercial institution of - Articles 43-113 of the civil code territorial principle, the territorial principle, days confirming the contact	1 2.1.2. I "Changing the	attorney, copy of the documer confirming the identity of the Authorized Entity

establishment	of a Legal Entity" with appropriate	- Law N 560-IIIQ dated 12.12.2003	registration and taxpayer	registration and	(certificate, extract	information and
or Public Legal	amendments	"On state registration and state	registration of the	taxpayer registration	from the registry,	activities
Entity at the	- When the application is signed by	register of legal entities"	apparatus of territorial tax	of the staff of territorial	etc.)) (sent to e-	
same time as	an Authorized Entity or addressed	- "Methodological guidelines for	departments of the State	tax departments of the	cabinet)	Completely
the registration	by the Authorized Entity, power of	conducting state registration of	Tax Service (commercial	State Tax Service		electronic
data"	attorney, copy of the document	commercial organizations and	legal entities with foreign	(commercial legal		(see Service
	confirming the identity of the	public legal entities with tax	investments,	entities with foreign		No.2.1.3-e-m)
	Authorized Entity	authorities", approved by Order	representative offices and	investments located		
		No. 2217040100297300 of the	branches of foreign	on the territory of		
		State Tax Service dated	commercial legal entities,	territorial tax		
		04.04.2022	financial-industrial groups,	departments of the		
		- Administrative Regulations on	banks, investment funds,	State Tax Service		
		the electronic service "Online	insurance and audit	under the Ministry of		
		registration of a branch,	organizations located on	Economy of the		
		representative office of a	the territory of territorial tax	Nakhchivan		
		taxpayer", approved by the	departments of the State	Autonomous Republic		
		Decree No. 141705000004800 of	Tax Service under the	, representative offices		
		the Board of the Ministry of Taxes	Ministry of Economy of the	and branches of		
		dated 03.09.2014	Nakhchivan Autonomous	foreign commercial		
			Republic) of territorial tax	legal entities, financial		
			departments of the State	and industrial groups,		
			Tax Service under the	banks, investment		
			Ministry of Economy of the	funds, insurance and		
			Nakhchivan Autonomous	audit territorial tax		
			Republic) of territorial tax	offices of the State		
			departments of the State	Tax Service).		
			Tax Service of the	Taxpayer service		
			Nakhchivan Autonomous	centers located in the		
			Republic.	administrative		
			Service centers of	buildings of the		
			taxpayers (except for	territorial tax		
			commercial legal entities	departments of the		
			with foreign investments,	State Tax Service		
			representative offices and	under the Ministry of		
			branches of foreign	Economy of the		
			commercial legal entities,	Nakhchivan		
			financial and industrial	Autonomous Republic		
			groups, banks, investment	(except for commercial		
			funds, insurance and audit	legal entities with		
			organizations) located in	foreign investments,		
			administrative buildings of	representative offices		
			territorial tax departments	and branches of		
			of the State Tax Service	foreign commercial		
			under the Ministry of			
			Economy of the	legal entities, financial and industrial groups,		
			Nakhchivan Autonomous	banks, investment		
			Republic, small and	funds, insurance and		
			medium-sized businesses	audit organizations)		
			(except for public legal			
			entities)			

2.1.3.	Change in tax accounting data of a commercial institution and a Public Legal Entity	- "Application for state registration of a commercial institution" or "Application for registration of a Public Legal Entity" - When the application is signed by an Authorized Entity or addressed by the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity	- Article 34 of the Tax Code - "Methodological guidelines for conducting state registration of commercial organizations and public legal entities with tax authorities", approved by Order No. 2217040100297300 of the State Tax Service dated 04.04.2022 - Administrative Regulations on the electronic service "Online registration of a branch, representative office of a taxpayer", approved by the Decree No. 141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014	Taking into account the territorial principle, taxpayer service centers (the service center located in the administrative building of the Main Departmentof National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Departmentof National Revenue of the State Tax Service under the Ministry of Economy), during targeted service, small and medium-sized business houses (except for public legal entities)	Taking into account the territorial principle, the Taxpayer Accounting Department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, the Taxpayer Accounting Department of the Main Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and offices of the State Tax Service under the Ministry of Economy, Nakhchivan Autonomous Republic of the State Tax Service under the Ministry of Economy, and the State Tax Service under the Ministry of Taxation of the Republic of Nakhchivan.		- Notification of changes in tax accounting data of a commercial organization (sent to e-cabinet)	Completely electronic (see Service No. 2.1.3e)
2.1.3- e-m	Online change of Legal Entity's credentials	- Enhanced e-signature	- Articles 33-34 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and Paragraph 7.31 "List of types of e-services" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011.	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Immediately (depending on system processing time)	- Notice of acceptance of the application for execution	For changes in contact information, actual address and activities Completely electronic

- Administrative Regulation on the electronic service "Change of accounting data of a Legal Entity online", approved by Resolution No. 131705000005500 of the Board of the Ministry of Taxes dated 07.10.2013 2.2.1 Change in accounting data of an on-profit organization to tax registration" - Documents confirming changes in the documents required to provide the service No. 1.2.1 "Information on the founder-Natural Entities" (if the change concerns the founders) - "Information on the founder-Legal Entities" (if the change concerns the founders) - "Information on the application of a special tax regime" (if the change is related to the application of a special tax regime) - copies of the decision on reorganization, the law on transfer, or the separation balance sheet (if the change is related to the application of a special tax regime) - copies of the decision on reorganization, the law on transfer, or the separation balance sheet (if the change is related to an on-profit organization of a non-profit organization of a special tax regime) - copies of the decision on reorganization, in the law on transfer, or the separation balance sheet (if the change is related to the application of a special tax regime) - copies of the decision on reorganization of a non-profit organization of a non-profit organization of a non-profit organization of a special tax regime) - copies of the decision on reorganization, the law on transfer, or the separation balance sheet (if the change is related to the application of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organization of a non-profit organ
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	at the place of management	- Documents confirming the change of information in the documents submitted at the time of tax registration of a foreign legal entity considered resident at the place of management (service No.1.2.2) - "Certificate of tax registration of a resident of a foreign country under Article 33.8 of the Tax Code" (in case of change of name and address and withdrawal from the Tax authority) - When the application is signed by an Authorized Entity or addressed by the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity	representative office of a taxpayer", approved by the Decree No. 141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014	center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, the Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and offices of the State Tax Service under the Ministry of Economy, the Nakhchivan Autonomous Republic, the State Registration and Taxpayer Accounting Departments of the State Tax Service under the Ministry of Economy, and the Taxpayer Accounting Department of the State Tax Service under the State Tax Service under the State Tax Service under the State Tax Service under the State Tax Service under the State Tax Service under the State Tax Service under the State Tax Service under the State Tax Service under the State Tax Service under the	address: 15 days	resident at the place of management (sent to the e-cabinet) - Certificate of tax registration of a resident of a foreign country under Article 33.8 of the Tax Code (if changes are necessary) (sent to the e-cabiet, additionally executed on hard copy, if specified in the application)	Completely electronic (see Service No. 2.1.3-e-m)
2.2.3.	Change of accounting data of a subdivision of a resident of a foreign state that has not established a permanent establishment in the Republic of Azerbaijan	- "Application for admission to tax registration of entities specified in Article 33.8 of the Tax Code" - Documents confirming the change of information in the documents submitted when accepting for tax registration (service number 1.2.3.) the subdivision of a resident of a foreign state that has not established a permanent establishment in the Republic of Azerbaijan - "Certificate of tax registration of a resident of a foreign country under Article 33.8 of the Tax Code" (in case of change of name and address and withdrawal from the Tax authority)	- Article 34 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted services	Ministry of Economy. Taking into account the territorial principle, the Taxpayer Accounting Department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, the Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and offices of the State Tax Service	- 2 working days - in case of change of address: 15 days	- Notification on change of accounting data of the subdivision of a resident of a foreign state that has not established a permanent establishment in the Republic of Azerbaijan (sent to the ecabinet) - Certificate of tax registration of a resident of a foreign country under Article 33.8 of the Tax Code (if	On changing contact information and activities Completely electronic (see Service No. 2.1.3-e-m)

		- When the application is signed by an Authorized Entity or addressed by the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity		under the Ministry of Economy, the Nakhchivan Autonomous Republic, the State Registration and Taxpayer Accounting Departments of the State Tax Service under the Ministry of Economy, and the Taxpayer Accounting Department of the State Tax Service under the Ministry of Economy.		changes are necessary) (to be sent to the ecabinet, additionally to be drawn up on hard copy, if indicated in the application)	
2.2.4.	Change of accounting data of a branch (subdivision) of a Legal Entity (Organization)	- "Admission to tax registration of a branch (subdivision) of a legal entity (organization) haqqında ərizə" - Documents confirming the change of information in the documents submitted when accepting a branch (subdivision) of a Legal Entity (organization) for tax registration (service number 1.2.4.) - "Certificate of tax registration of a branch (subdivision) of Legal Entity (Organization) " (in case of change of name and address and receipt by the Tax authority) - When the application is signed by an Authorized Entity or addressed by the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, the Taxpayer Accounting Department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, the Taxpayer Accounting Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and offices of the State Tax Service under the Ministry of Economy, the Nakhchivan Autonomous Republic, the State Registration and Taxpayer Accounting Departments of the State Tax Service under the Ministry of Economy, the Nakhchivan Autonomous Republic, the State Registration and Taxpayer Accounting Departments of the State Tax Service under the Ministry of Economy, and the Taxpayer Accounting	- 2 working days - in case of change of address: 15 days	- Notification on change of accounting data of a branch (subdivision) of a Legal Entity (organization) (sent to the e-cabinet) - Tax registration certificate of a branch (subdivision) of a Legal Entity (organization) (if changes are necessary) (to be sent to the e-cabinet, to be drawn up additionally on hard copy, if it is indicated in the application))	On changing contact information and activities Completely electronic (see Service No. 2.1.3-e-m)

2.2.5.	Changing a Natural Entity's (physical person's) credentials	- "Statement of Individual's Record." - "Certificate of registration of a Natural Entity (physical person)" (in case of change of surname, name, patronymic and (or) address and application to the Tax authority) - Copy of the identity document (for citizens of the Republic of Azerbaijan - identity card, for foreigners and stateless persons - temporary or permanent residence permit issued by the State Migration Service of the Republic of Azerbaijan, refugee certificate) (if the change is related to the identity document) - Copy of the document confirming the title to the land and the "plan and size of the land plot" (when adding a new land plot or making changes to the land plot records) - Copy of the identity cards of the family members of the landowners (in case of change of family members) - Copy of identity cards issued by the municipality to the head and	persons)", approved by Resolution No. 1917050000006200 of the Board of the Ministry of Taxes	Taking into account the territorial principle, service centers for taxpayers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and medium-sized business homes	territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments of the State Tax Service under the Ministry of Economy, Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the		- Notification of a change in the accounting data of a branch, representative office or other business entity of a taxpayer (sent to e-cabinet) - Certificate of registration at the location of the branch, representative office and economic entity (facility) of the taxpayer (sent to e-cabinet (in case of change of accounting data there is a need to reissue the taxpayer's certificate). (The taxpayer can get a copy stamped "true copy" by applying to the service centre for taxpayers)	
2.2.5-	Online change of	- Copy of identity cards issued by	- Articles 33-34 of the Tax Code	Internet Tax	state registration	Instant	the service centre	On changes in
e-m	Natural Entity's (physical person's) credentials		- Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for the provision of e-	Inspectorate(https://new.e-taxes.gov.az)	Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	(Taking into account system processing time)	acceptance of the application for execution	contact details, actual address, source of income and types of activity of individuals under Article 33.4 of the Tax Code

			services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and Paragraph 7.32 "List of types of e-services" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 - Approved by Resolution No. 131705000005500 of the Board of the Ministry of Taxes dated 07.10.2013" - Administrative Regulation on Electronic Service "Online change					Completely electronic
2.2.6.	Change of accounting data of a branch or representative office of a taxpayer	- Application "On acceptance for tax registration at the location of a branch, representative office or other business entity (facility) of a taxpayer" - Documents confirming changes in the documents required to provide the service No. 1.2.7 When the application is signed by an Authorized Entity or addressed by the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity	of Natural Entity's (physical person's) credentials" - Article 34 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted services	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments of the State Tax Service under the Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy of the State Tax Service under the Ministry of Economy of the State Tax Service under the Ministry of Economy of the State Tax Service under the Ministry of Economy.	2 working days	- Notification of a change in the accounting data of a branch, representative office or other business entity of a taxpayer (sent to e-cabinet) - Certificate of registration at the location of the branch, representative office and business entity (facility) of the taxpayer (sent to the e-cabinet (in case of change of accounting data there is a need to reissue the taxpayer's certificate) (A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service center)	activities Completely electronic (see Service No. 2.2.6-e)

2.2.6- e.	Online change of accounting data of a branch, representative office of a Legal Entity	- Enhanced e-signature	- Articles 33-34 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and and paragraph 7.33 of the "List of types of e-services" Approved by Resolution No. 131705000005500 of the Board of the Ministry of Taxes dated 07.10.2013 - "Administrative Regulations for electronic service "Online Change of accounting data of a branch, representative office of a Legal Entity"	Internet Tax Inspectorate(https://new.e- taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notice of acceptance of the application for execution	Fully electronic information on changes to contact information, lease status and activity information
2.2.7.	Change in accounting data of the taxpayer's economic entity	- Application "On acceptance for tax registration at the location of a branch, representative office or other business entity (facility) of a taxpayer" - Document confirming the change of documents required for the provision of the service No. 1.2.8 When the application is signed by an Authorized Entity or addressed by the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity	- Article 34 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted services	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and departments of the	2 working days	- Notification of a change in the accounting data of a branch, representative office or other business entity of a taxpayer (sent to e-cabinet) - Certificate of registration at the location of the branch, representative office and business entity (facility) of the taxpayer (sent to the e-cabinet (in case of change of	Completely electronic (see Service No. 2.2.7-e-m)

2.2.7- e-m	Online change of accounting data of the economic subject (facility) of the taxpayer	- Enhanced e-signature	- Articles 33-34 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and Paragraph 7.34 "List of types of e-services" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 Administrative Regulations on the electronic service "Online change of accounting data of the economic subject (facility) of the taxpayer", approved by Resolution No. 131705000005500 of the Board of the Ministry of Taxes dated 07.10.2013"		State Tax Service under the Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy. Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	accounting data there is a need to reissue the taxpayer's certificate) (A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service center) - Notice of acceptance of the application for execution	Completely electronic
2.3.	Temporary susp	ension of a taxpayer's activities	07.10.2010			1		
2.3.1.	Temporary suspension of activity of a Legal Entity	- "Certificate of termination of activities and other taxable operations of a taxpayer, its branch, representative office or other business entity (facility)"	- Article 16.3 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013 - "Rules for strengthening control over non-existent taxpayers" approved by Order No. 1317040100078200 of the Ministry of Taxes dated 31.01.2013	Taking into account the territorial principle, Department of state registration and taxpayer registration of the apparatus of territorial tax departments of the State Tax Service (commercial legal entities with foreign investments, representative offices and	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the	2 working days	- Notification of termination of the Legal Entity's activity (sent to ecabinet) (A taxpayer may obtain a copy marked "true copy" by contacting a taxpayer service center)	Completely electronic (see Service No.2.3.1-e-m)

				branches of foreign	Ministry of Economy,			
				commercial legal entities,	taxpayer registration			
				financial-industrial groups,	department of the			
				banks, investment funds,	Main Department of			
				insurance and audit	Operational Tax			
				organizations located on	Control and			
				the territory of territorial tax	Accounting			
				departments of the State	Organization of Baku			
				Tax Service under the	City, territorial tax			
				Ministry of Economy of the	departments and			
				Nakhchivan Autonomous	departments of the			
				Republic) of territorial tax	State Tax Service			
				departments of the State	under the Ministry of			
				Tax Service under the	Economy, Ministry of			
				Ministry of Economy of the	Economy of the			
				Nakhchivan Autonomous	Nakhchivan			
				Republic) of territorial tax	Autonomous Republic			
				departments of the State	, state registration			
				Tax Service of the	departments of the			
				Nakhchivan Autonomous	State Tax Service			
				Republic. Service centers	under the Ministry of			
				of taxpayers (except for	Economy.			
				commercial legal entities				
				with foreign investments,				
				representative offices and				
				branches of foreign				
				commercial legal entities,				
				financial and industrial				
				groups, banks, investment				
				funds, insurance and audit				
				organizations) located in				
				administrative buildings of				
				territorial tax departments				
				of the State Tax Service				
				under the Ministry of				
				Economy of the				
				Nakhchivan Autonomous				
				Republic , small and				
				medium-sized businesses				
				(except for public legal				
004	Online	Enhanced a circulum	Autiala 40 0 at the Territoria	entities)	Main Danaster et et	There work the	There was between	Internative Oc.
2.3.1-	Online	- Enhanced e-signature	- Article 16.3 of the Tax Code	Taking into account the	Main Department of	Through the	Through Internet tax	Internet via the
e-m	suspension of	(enhanced e-signature issued by	- Dorto 2 and 2.4 of Doors - No	territorial principle, taxpayer	Taxpayer Registration	Internet Tax	inspectorateportal -	Tax Inspection
	Legal Entity's	the Asan Azerbaijan State	- Parts 2 and 2-1 of Decree No.	service centers (the service	and Accounting of the	Inspectorate	notification of	portal
	activity	Agency for public services when	429 of the President of the	center located in the	State Tax Service and	Portal -	cessation of activity	Completely
		implemented through the Call	Republic of Azerbaijan dated	administrative building of	Main Department of	immediately	(sent to e-cabinetr)	-Completely
		Center of the Ministry of Economy	23.05.2011 "On some measures in the field of organisation of	the Main Department of National Revenue of the	Digital Tax Administration	(system	Via call contain of	electronic
		(195))			Auministration	Taking into	Via call-center of the Ministry of	
			provision of e-services by state bodies and public legal entities	State Tax Service under the Ministry of Economy is		account the	Economy (195)-	
			bodies and public legal entities			processing		
				intended only for taxpayers		time) through	SIVIS (SELLI TO CEIL	

			established by the President of the Republic of Azerbaijan" - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and Paragraph 7.24 "List of types of e-services" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 Administrative Regulations for the electronic service "Online suspension of Natural Entity's (physical person's) activity" approved by Resolution No. 161705000011400 of the Board of the Ministry of Taxes dated 07. 09. 2016			the Call Center of the Ministry of Internal Affairs (195) 5-7 minutes	phone), transaction history (sent to e-cabinet)	
2.3.2.	Temporary suspension of the Natural Entity's (physical person's) activity	- "Certificate of termination of activities and other taxable operations of a taxpayer, its branch, representative office or other business entity (facility)" The provided in the provided	- Article 16.3 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013 - "Rules for strengthening control over non-existent taxpayers" approved by Order No. 1317040100078200 of the Ministry of Taxes dated 31.01.2013	Taking into account the territorial principle, service centers for taxpayers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and mediumsized business homes	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and departments of the State Tax Service under the Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.		-Notification of termination of activity of a Natural Entity (physical person) (sent to e-cabinet) (A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre)	Completely electronic (see Service No. 2.3.2-e-m)

2.3.2- e-m	Temporary suspension of the Natural Entity's (physical person's) activity	- Enhanced e-signature (enhanced e-signature issued by the Asan Azerbaijan State Agency for public services when implemented through the Call Center of the Ministry of Economy (195))	- Article 16.3 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" and Paragraph 7.23 "List of types of e-services" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 Administrative Regulations on the electronic service "Online suspension of Natural Entity's (physical person's) activity", approved by Resolution No. 161705000011400 of the Board of the Ministry of Taxes dated	Internet Tax Inspectorate (https://new.e-taxes. gov. az) Call centre of the Ministry of Economy (195)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Through the Internet portal of the tax inspectorate - instantly (Taking into account the processing time of the system) Through the call centre of the Ministry of Economy (195) - 5-7 minutes	Via the Internet portal of the tax inspectorate - notification of termination of activity (sent to e- cabinet) Through the call centre of the Ministry of Economy (195) - SMS (sent to cell phone), transaction history (sent to e-cabinet)	Internet via the portal of the tax inspectoratefully electronic Through the call centre of the Ministry of Economy (195) - partly electronic
2.3.3.	Temporary suspension of activities of a branch or representative office of a taxpayer	- "Certificate of termination of activities and other taxable operations of a taxpayer, his/her branch, representative office or other business entity (facility)" - "Certificate of termination of activities and other taxable operations of a taxpayer, his/her branch, representative office or other business entity (facility)"	- Article 16.3-16.5 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013 - "Rules for strengthening control over non-existent taxpayers" approved by Order No. 1317040100078200 of the Ministry of Taxes dated 31.01.2013	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted services	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and departments of the State Tax Service under the Ministry of Economy, Ministry of		- Notification of the termination of a branch, representative office or other business entity (facility) of a taxpayer (sent to e-cabinet) (A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre)	Completely electronic (see Service No.2.3.3-e)

					Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.			
2.3.3- e.	Online suspension of activity of a branch, representative office of a Legal Entity	- Enhanced e-signature	- Articles 16.3-16.5 and 24.0.6 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of eservices by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.25 of the "List of types of e-services" - "Administrative Regulations for the electronic service "Online Suspension of the economic entity (facility) of the taxpayer", approved by Resolution No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notice of termination	Completely electronic
2.3.4.	"Temporary suspension of activities of an economic entity (facility) of a taxpayer"	- "Certificate of termination of activities and other taxable operations of a taxpayer, his/her branch, representative office or other business entity (facility)"	- Articles 16.3-16.5 and 24.0.6 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry Taxes dated 06.03.2013 - "Rules for strengthening control over non-existent taxpayers" approved by Order No. 1317040100078200 of the Ministry of Taxes dated 31.01.2013	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of	2 working days	- "Notification of the termination of a branch, representative office or other business entity (facility) of a taxpayer (sent to e-cabinet) (A taxpayer may obtain a copy stamped «true copy» by contacting	Completely electronic (see Service No. 2.3.4-e-m)

2.4.1.	Recovery of the Legal Entity's activity	- "Statement of recovery of activities and other taxable operations of a taxpayer, his/her	- Articles 16.3 and 16.5 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities",	Taking into account the territorial principle, service centers for taxpayers (the service center located in	Taking into account the territorial principle, taxpayer registration department of the	2 working days	- Notification on resumption of a Legal Entity's activity	Completely electronic (see Service No. 2.4.1-e-m)
2.4.		e taxpayer's activity						
2.3.4- e-m	Online suspension of activity of a business entity (facility) of a taxpayer	- Enhanced e-signature	- Articles 16.3-16.5 and 24.1.6 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.26 of the "List of types of e-services" - "Administrative Regulations for the electronic service "Online Suspension of the economic entity (facility) of the taxpayer", approved by Resolution No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	departments and departments of the State Tax Service under the Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy. Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notice of termination	Completely electronic
				of Economy), with targeted services	Operational Tax Control and Accounting Organization of Baku City, territorial tax		a taxpayer service centre)	

		branch, representative office or other business entity (facility)"	approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and medium-sized business homes	Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and departments of the State Tax Service under the Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of the State Tax Service under the Ministry of the State Tax Service under the Ministry of Economy.		(sent to e-cabinet) (a taxpayer may obtain a copy marked " true copy" by applying to the Taxpayer Service Centre)	
2.4.1- e-m	Online recovery of the Legal Entity's activity	- Enhanced e-signature (enhanced e-signature issued by the Asan Azerbaijan State Agency for public services when implemented through the Call Center of the Ministry of Economy (195))	- Articles 16.3 and 16.5 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.28 of the "List of types of e-services" - Administrative Regulations on the electronic service "Online suspension of Natural Entity's	Internet Tax Inspectorate(https://new.e-taxes.gov.az), Call centre of the Ministry of Economy (195)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	- Through the Internet portal of the tax inspectorate instantly (Taking into account the processing time of the system) Through the call centre of the Ministry of Economy (195) - 5-7 minutes	Via the Internet portal of the tax inspectorate - notification of termination of activity (sent to e- cabinet) Through the call centre of the Ministry of Economy (195) - SMS (sent to cell phone), transaction history (sent to e-cabinet)	Internet via the portal of the tax inspectorate - fully electronic Through the call centre of the Ministry of Economy (195) - partly electronic

			(physical person's) activity", approved by Resolution No. 161705000011400 of the Board of the Ministry of Taxes dated 07.09.2016					
2.4.2.	Recovery of a Natural Entity's (physical person') capacity to work	- "Statement of recovery of activities and other taxable operations of a taxpayer, his/her branch, representative office or other business entity (facility)»	- Articles 16.3 and 16.5 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account the territorial principle, service centers for taxpayers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and medium-sized business homes	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments of the State Tax Service under the Ministry of Economy, Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy of the State Tax Service under the Ministry of Economy of the State Tax Service under the Ministry of Economy.	2 working days	- Notification of termination of activity of a Natural Entity (physical person) (sent to e-cabinet) (A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre)	Completely electronic (see Service No. 2.4.2-e-m)
2.4.2- e-m	Online recovery o a Natural Entity's (physical person') capacity to work	- Enhanced e-signature (enhanced e-signature issued by the Asan Azerbaijan State Agency for public services when implemented through the Call Center of the Ministry of Economy (195))	- Articles 16.3 and 16.5 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by	Internet Tax Inspectorate(https://new.e-taxes.gov.az)Call centre of the Ministry of Economy (195)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	- Through the Internet portal of the tax inspectorate instantly (Taking into account the processing time of the system) Through the call centre of the Ministry	Via the Internet portal of the tax inspectorate - notification of termination of activity (sent to e- cabinet) Through the call centre of the Ministry of Economy (195) - SMS (sent to cell	Internet via the portal of the tax inspectorate-fully electronic Through the call centre of the Ministry of Economy (195) - partly electronic

			central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.27 of the "List of types of e-services" - Administrative Regulations on the electronic service "Online suspension of Natural Entity's (physical person's activity", approved by Resolution No. 161705000011400 of the Board of the Ministry of Taxes dated 07.09.2016			of Economy (195) - 5-7 minutes	phone), transaction history (sent to e-cabinet)	
2.4.3.	Recovery of a branch or representative office of a taxpayer	- "Statement of recovery of activities and other taxable operations of a taxpayer, his/her branch, representative office or other business entity (facility)"	- Articles 16.3 and 16.5 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments of the State Tax Service under the Ministry of Economy, Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.	2 working days	- Notification on resumption of activity of a branch, representative office or other business entity (facility) of the taxpayer (sent to ecabinet) (A taxpayer may obtain a copy stamped "true copy" by applying to a service centre for taxpayers)	
2.4.3- e.	Online recovery of activity of a branch,	- Enhanced e-signature	- Articles 16.3-16.5 and 24.1.6 of the Tax Code	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the	Instant (Taking into account	 Notification of resumption of activities 	Completely electronic

	representative		- Parts 2 and 2-1 of Decree No.		State Tax Service and	system		
	office of a Legal		429 of the President of the		Main Department of	processing		
	Entity		Republic of Azerbaijan dated		Digital Tax	time)		
	,		23.05.2011 "On some measures		Administration			
			in the field of organisation of		,			
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
			services in specific areas by					
			central executive authorities and					
			public legal entities established					
			by the President of the Republic					
			of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
			Ministers dated 24.11.2011 and					
			paragraph 7.29 of the "List of					
			types of e-services"					
			- "Administrative Regulation on					
			electronic service online renewal of					
			the branch, representative office of					
			a legal entity",approved by the					
			Resolution No.					
			121705000004800of the Board of					
			the Ministry of Taxes dated					
0.1.1		"0.1	24.12.2012	T 1:		0 11	NI CC C	0 1 1 1
2.4.4.	Recovery of activity of the	"Statement of recovery of activities and other taxable	- Articles 16.3 and 16.5 of the Tax Code	Taking into account, service centers for	Taking into account the territorial principle,	2 working	 Notification on resumption of 	Completely electronic
	taxpayer's	operations of a taxpayer, his/her	- "Rules for keeping records of	taxpayers the territorial	taxpayer registration	days	activity of a	(see Service No.
	business entity	branch, representative office or	taxpayers in tax authorities",	principle (the service	department of the		branch,	(see Service No. 2.4.4-e-m)
	(facility)	other business entity (facility)"	approved by Order No.	center located in the	Economic Analysis		representative	2.4.4-6-111)
	(lacility)	other business entity (facility)	1317040100206300 of the	administrative building of	and Accounting		office or other	
			Ministry of Taxes dated	the Main Department of	Control Department of		business entity	
			06.03.2013	National Revenue of the	the Main Department		(facility) of the	
			00.03.2013	State Tax Service under	of National Revenues		taxpayer (sent to	
				the Ministry of Economy is	of the State Tax		e-cabinet) (the	
				intended only for taxpayers	Service under the		taxpayer can get a	
				registered with the Main	Ministry of Economy,		copy with the mark	
				Department of National	taxpayer registration		"true copy' by	
				Revenue of the State Tax	department of the		applying to the	
				Service under the Ministry	Main Department of		taxpayer service	
				of Economy)	Operational Tax		centre)	
				- 7/	Control and		/	
					Accounting			
					Organization of Baku			
					City, territorial tax			
					departments and			
					departments of the			
					State Tax Service			
					under the Ministry of			

					Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.			
2.4.4- e-m	Online recovery of activity of the taxpayer's business entity (facility)	- Enhanced e-signature	- Articles 16.3-16.5 and 24.1.6 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.30 of the "List of types of e-services" - "Administrative Regulations on the electronic service' online recovery of the economic entity (facility) of the taxpayer", approved by Decision No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notification of resumption of activities	Completely electronic
2.5.	Amendments to the "Tax Partnership Agreement"	- "Application for the "Tax Partnership Agreement."	- Decree No. 190 of the Cabinet of Ministers dated 19.07.2013 "On Approval of the "Form of the Tax Partnership Agreement" and "Rules for Conclusion of the Tax Partnership Agreement"	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main	15 days	- "Tax Partnership Agreement"	-

				Revenue of the State Tax Service under the Ministry of Economy)	Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments and departments of the State Tax Service under the Ministry of			
					Economy, Ministry of Economy of the Nakhchivan Autonomous Republic, state registration departments of the State Tax Service under the Ministry of Economy.			
2.6.	Renewal of the "Tax Partnership Agreement"	- "Application for the "Tax Partnership Agreement."	- Decree No. 190 of the Cabinet of Ministers of 19.07.2013 "On Approval of the "Form of the Tax Partnership Agreement" and "Rules for Conclusion of the Tax Partnership Agreement"	Taking into account, service centers for taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, taxpayer registration department of the Economic Analysis and Accounting Control Department of National Revenues of the State Tax Service under the Ministry of Economy, taxpayer registration department of the Main Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, territorial tax departments of the State Tax Service under the Ministry of Economy, Ministry of Economy, Ministry of Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.		- "Tax Partnership Agreement"	
2.7.	Extension of the deadline for	Free-form application (not required when making an	- Article 74.1 of the Tax Code	Taking into account, service centers for	Taking into account the territorial principle, the	30 days	- Response letter (sent to e-cabinet)	Fully electronic on receipt of

m deadline for filing income tax or profit tax returns barede erizelerin qəbulu - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of Ministers dated 24.1.2011 and paragraph 7.62 of the "List of types of e-services" "Administrative Regulations on the electronic service "Acceptance of applications for extending the deadling for reporting income tax or		filing income tax or profit tax returns	application at a taxpayer service centre)	- "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022 - "Rules governing the extension of deadlines for submission of declarations, measures to be taken in case of late submission of declarations (reports), information and (or) certificates", approved by Order No. 2317040100860500 of the State Tax Service dated 22.06.2023	taxpayers the territorial principle (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	departments for consideration of appeals of the Main Department of Obligations Management, the Department for Control over Execution of Tax and Social Obligations of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, the Department for Control over Execution of Local Tax Obligations of Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic		(A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre)	applications (see Service No. 2.7- e-m)
Resolution No. 151705000006200 of the Board of the Ministry of Taxes dated 30.07.2015 3. CANCELLATION (DEREGISTRATION)	_	deadline for filing income tax or profit tax returns barede erizelerin	- Enhanced e-signature	- Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.62 of the "List of types of e-services" Administrative Regulations on the electronic service "Acceptance of applications for extending the deadline for reporting income tax or profit tax", approved by the Resolution No. 151705000006200 of the Board of the Ministry of	Inspectorate(https://new.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service	30 days	acceptance of the	Completely electronic

3.1.	Exclusion of com	nmercial institution and Public Leg	al Entity from the State Posister					
3.1.1.	Entry in the State	- "Application for exclusion of an	- Article 59-61of the Tax Code -	Taking into account the	Taking into account	5 working	- Extract from the	
3.1.1.	Register of legal	institution from state registration	Article 16 of the Law N 560-IIQ	territorial principle,	the territorial principle,		state register	-
	entities of	(tax registration)"	dated 12.12.2003 «On state	Department of state	Department of state	days	state register	
	information on the	- Cancellation decision		registration and taxpayer	registration and			
	presence of a	An official statement confirming	registration and state register of	registration of the				
	•		legal entities».	0	taxpayer registration of the staff of territorial			
	commercial institution and a	solvency (solvency may also be confirmed by an auditor's report	- Law No. 526 dated 04.03.1993	apparatus of territorial tax departments of the State	tax departments of the			
	Public Legal	in cases stipulated by law)	"On antimonopoly activity"	Tax Service (commercial	State Tax Service			
	•	, ,	- Decree No. 70 of the Cabinet of Ministers dated 13.04.2005 "On	,				
	Entity in the process of	 Document confirming the publication of the first information 	Approval" of the "Rules for	legal entities with foreign investments,	(commercial legal entities with foreign			
	liquidation	on the procedure and terms of	Maintenance, Use and Protection	representative offices and	investments located			
	liquidation	liquidation of the legal entity and	of the State Register of Legal	branches of foreign	on the territory of			
		notification of creditors' claims in	Entities", as well as documents	commercial legal entities,	territorial tax			
		the printed media	related to the state registration of	financial-industrial groups,	departments of the			
		- Property issues under the	legal entities and maintenance of	banks, investment funds,	State Tax Service			
		Ministry of Economy property	the State Register.	insurance and audit	under the Ministry of			
		issues of legal entities that are	- "Rules for termination of state	organizations located on	Economy of the			
		not under the jurisdiction of the	registration of commercial	the territory of territorial tax	Nakhchivan			
		State Service, but have an	organisations, public legal entities	departments of the State	Autonomous Republic			
		interest in the State Service	and registration of taxpayers in	Tax Service under the	, representative offices			
		opinion of the Ministry of	the state tax authorities",	Ministry of Economy of the	and branches of			
		Economy within the State Service	approved by Order No.	Nakhchivan Autonomous	foreign commercial			
		- the seal (if it is lost, an	2317040100258200 of the State	Republic) of territorial tax	legal entities, financial			
		announcement about it published	Tax Service dated 27.02.2023	departments of the State	and industrial groups,			
		in the press, and a certificate from		Tax Service under the	banks, investment			
		the Ministry of the Interior that it		Ministry of Economy of the	funds, insurance and			
		has not been found)		Nakhchivan Autonomous	audit territorial tax			
		- in the case of state and		Republic) of territorial tax	offices of the State			
		municipal enterprises whose total		departments of the State	Tax Service).			
		assets exceed the minimum wage		Tax Service of the				
		by more than 50 thousand times		Nakhchivan Autonomous				
		(except for cases of liquidation of		Republic .				
		enterprises by court decision) -		Service centers of				
		consent of the State Service for		taxpayers (except for				
		Antimonopoly Control and		commercial legal entities				
		Consumer Market Supervision		with foreign investments,				
		under the Ministry of Economy.		representative offices and				
		- Announcement in mass media on		branches of foreign				
		convening a meeting of a joint stock		commercial legal entities,				
		company (except for a closed joint		financial and industrial				
		stock company)		groups, banks, investment				
		- a document confirming delivery		funds, insurance and audit				
		to the shareholders of the notice		organizations) located in				
		of convocation of the General		administrative buildings of				
		Meeting of Shareholders - Extract from the register of a		territorial tax departments of the State Tax Service				
				under the Ministry of				
		commercial organization as of the date close to the date of the		Economy of the				
		General Meeting of Shareholders		Nakhchivan Autonomous				
				Republic, small and				
		of the state joint stock		nepublic, Siliali aliu				

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		company"Original or notarized		medium-sized businesses				
		copy of the "extract from the		(except for public legal				
		register of securities owners"		entities)				
		- Copy of the document certifying						
		the identity of the descriptor						
		(liquidator, members of the						
		liquidation commission)						
3.1.2.	Exclusion of	- Decision to approve the report	- Articles 34 and 158 of the Tax	Taking into account the	Taxpayer service	If no shortage	 Notification on 	-
	commercial	reflecting the liquidation balance	Code	territorial principle, the	centers located in the	is found, 7	deregistration of a	
	institution and	sheet and the residual property	- Article 59-61 of the Tax Code	Department of State	administrative	working days	commercial	
	Public Legal	division plan	- Article 18.8 of the Code of	Registration of Legal	buildings of the		institution from the	
	Entity from the	- Liquidation balance sheet	Administrative Offences	Entities of the Main	territorial tax		state register or	
	State Register	- A report reflecting the plan of	- Article 16 of the Law N 560-IIQ	Department of National	departments of the		"Notification on	
	Ü	division (utilisation) of the residual	dated 12.12.2003 «On state	Revenues of the State Tax	State Tax Service		deregistration of a	
		property and a document	registration and state register of	Service under the Ministry	under the Ministry of		Public Legal Entity	
		confirming the provision of this	legal entities".	of Economy (territorial	Economy of the		from the state	
		property to the participants	-Decree No. 219 of the Cabinet of	departments of the State	Nakhchivan		register'.	
		- Original charter (regulations) of	Ministers dated 04.10.2012	Tax Service under the	Autonomous Republic		9	
		a commercial institution, Public	- "Rules for termination of state	Ministry of Economy)	(except for commercial			
		Legal Entity and certificate of	registration of commercial	controls the activities of	legal entities with			
		state registration (except for	organisations, public legal entities	commercial legal entities	foreign investments,			
		those whose constituent	and registration of taxpayers in	with foreign investments,	representative offices			
		documents are sent to the e-	the state tax authorities",	branches and	and branches of			
		cabinet)	approved by Order No.	representative offices of	foreign commercial			
		- Property issues under the	2317040100258200 of the State	foreign commercial legal	legal entities, financial			
		Ministry of Economy property	Tax Service dated 27.02.2023	entities, financial and	and industrial groups,			
		issues of legal entities that are	- Order No. 1417040100293500 of	industrial groups, banks,	banks, investment			
		not under the jurisdiction of the	the Ministry of Taxes dated	investment funds,	funds, insurance and			
		State Service, but have an	05.03.2014 "On amendment of the	insurance and other,	audit organizations)			
		interest in the State Service	Order No. 1117040100157100	including audit	duan organizations)			
		opinion of the Ministry of	dated 25.01.2011 of the Ministry of	service centres located in				
		Economy within the State Service	Taxes "On clarification of the	administrative buildings of				
		- A seal with the inscription "In the	powers of state registration of	the Main Department of				
		process of liquidation" on it (if it is	commercial organisations".	National Revenues of the				
		lost, then in this case a	Commercial organisations .	State Tax Service under				
		corresponding announcement in the		the Ministry of Economy				
		press about the recognition of the		(only for registered				
		lost document or seal as invalid)		taxpayers), the Main				
		- Taxpayer registration certificate (if		Department of Operational				
		the institution was registered before		Tax Control and				
		1 January 2008)		Organization of Accounting				
		- Announcement in mass media		of Baku City, territorial tax				
		about convening a meeting of the		departments and				
		joint-stock company additionally		departments of the State				
		upon receipt of an appeal		Tax Service under the				
		regarding the JSC. (Except for a		Ministry of Economy,				
		CJSC)		territorial tax departments				
		- A document confirming delivery		of the State Tax Service				
		to the shareholders of the notice of		under the Ministry of				
		convocation of the General		Economy of Nakhchivan				
		Meeting of Shareholders		Autonomous Republic				
		Miccurig of Griaterioliders		Autonomous Nepublic				

		 Documents confirming 						
		settlements with shareholders						
		 Certificate of the Central Bank of 						
		the Republic of Azerbaijan						
		(National Deposit Centre) on						
		withdrawal of shares from						
		circulation in joint stock						
		companies						
		- A certificate issued by this						
		organisation of the State Archives						
		Service on the transfer of archival						
		documents resulting from its activity						
		to the relevant organisation of the						
		State Archives Service at the						
		location of the Legal Entity.						
3.2.	Cancellation of	- "Application for exclusion of an	- Articles 34 of the Tax Code	Taking into account the	Taking into account	2 working	- Notice of exclusion	-
	state	institution from state registration	- Article 59-61 of the Tax Code	territorial principle, the	the territorial principle,	days after	of a commercial	
	registration /	(tax registration)"	- Article 18.8 of the Code of	Department of State	the Department of	completion	organisation from	
	registration of a	 Decision on liquidation as a 	Administrative Offences	Registration of Legal	State Registration of	of all	the state register (or	
1	Legal Entity	result of reorganisation	- Article 16 of the Law N 560-IIQ	Entities of the Main	Legal Entities of the	procedures	notice of exclusion	
	whose legal	 Original certificate of state 	dated 12.12.2003 «On state	Department of National	Main Department of	to be	of a taxpayer from	
	succession is	registration and charter of the	registration and state register of	Revenues of the State Tax	National Revenues of	performed at	the register)	
	transferred to a	institution (except for those whose	legal entities".	Service under the Ministry	the State Tax Service	the Tax	,	
	reorganised /	constituent documents have been	- "Rules for termination of state	of Economy (commercial	under the Ministry of	authority		
	newly formed	sent to the e-cabinet)	registration of commercial	legal entities with foreign	Economy (commercial	,		
	Legal Entity	- The seal (if it is lost, an	organisations, public legal entities	investments located on the	legal entities with			
	Logai Littity	announcement about it published	and registration of taxpayers in the	territory of territorial	foreign investments			
		in the press, and a certificate from	state tax authorities", approved by	departments and offices of	located in the			
		the Ministry of the Interior that it	Order No. 2317040100258200 of	the State Tax Service	territories of territorial			
		has not been found)	the State Tax Service dated	under the Ministry of	departments and			
		- Transfer deed and/or separation	27.02.2023	Economy, branches and	offices of the State			
		· ·	21.02.2023					
		balance sheet		representative offices of	Tax Service under the			
		- Document confirming the		foreign commercial legal	Ministry of Economy,			
		publication of information on		entities, financial and	branches and			
		reorganisation in the press		industrial groups, banks,	representative offices			
		- Taxpayer registration certificate		investment funds,	of foreign commercial			
1		(if the institution was registered		insurance and audit	legal entities, financial			
1		before 1 January 2008)		organisations), as well as	and industrial groups,			
1		-Statement of the Central Bank of		service centres located in	banks, investment			
1		the Republic of Azerbaijan		the administrative buildings	funds, insurance and			
1		(National Depository Centre) on		of the Main Department of	audit organisations)			
1		withdrawal of shares from		National Revenues of the	Taxpayer Accounting			
1		circulation		State Tax Service under	Department of the			
1		 Consent of the Ministry of 		the Ministry of Economy	Economic Analysis			
		Economy as the state service for		(only for registered	and Accounting			
1		antimonopoly and consumer		taxpayers).	Control Department of			
1		market (in case of merger and		Service centres located in	the Main Department			
1		consolidation of business entities		the administrative buildings	of National Revenues			
1		whose total asset value exceeds		of the Main Department of	of the State Tax			
1		the Minimum Wage of Labour 75		National Revenue of the	Service under the			
1		thousand times; in case of		State Tax Service under	Ministry of Economy,			
		aroadaria arrido, iri dado di		Clate Tax Corvide ander	iviningly of Economy,	l .		

		division of state and municipal		the Ministry of Economy	Taxpayer Accounting			
		enterprises whose total asset		(only for registered	Department of the			
		value exceeds the Minimum		taxpayers),	Main Department of			
		Wage of Labour 50 thousand		Main Department of	Operational Tax			
		times, which leads to the		Operational Tax Control	Control and			
		formation of a business entity		and Accounting	Accounting			
		whose share in the relevant		Organisation of Baku City,	Organisation of Baku			
		commodity market exceeds 35%)		territorial tax departments	City,			
		may be submitted additionally		and administrations of the	territorial tax			
		(together with the application or		Ministry of Economy (only	departments and			
		after the application has been		for registered taxpayers),	departments of the			
		submitted):		Main Department of	State Tax Service			
		- Original "Application for		Operational Tax Control	under the Ministry of			
		Cancellation of Taxpayer		•	,			
				and Accounting	Economy, Department of the State Tax			
		Registration for VAT purposes" (if		Organisation of Baku City,				
		the Legal Entity is VAT		territorial tax departments	Service under the			
		registered) and "Notification of		and departments of the	Ministry of Economy			
		Registration of Value Added Tax		State Tax Service under	of the Nakhchivan			
		Payer" (if received at the Tax		the Ministry of Economy,	Autonomous Republic			
		authority) – "Certificate of closure		territorial tax departments	departments of state			
		of the representative office of the		of the State Tax Service	registration and			
		taxpayer's branch or other		under the Ministry of	taxpayer registration			
		business entity (facility)" (if there		Economy of the	of territorial tax			
		is a business entity)		Nakhchivan Autonomous	authorities			
		- "Application for registration		Republic	(commercial legal			
		(deregistration) of a cash register"			entities with foreign			
		(if a cash register is available) (if			investments, except			
		a POS terminal is deregistered)			for financial and			
		- Information on the closure of			industrial groups			
		active bank accounts of the			branches and			
		taxpayer (except for bank			representative offices			
		accounts to be used for			of foreign commercial			
		settlements during liquidation			legal entities, banks,			
		procedures)			investment funds,			
		 Liquidation balance sheet 			insurance and			
		- Final declarations			auditor's offices, etc.).			
		- Unfiled declarations (if any)						
3.3.	Deregistration o	f a taxpayer and its branch, represe	entative office and other business	entity (facility) from tax regis	tration			
3.3.1.	Deregistration	- "Application for exclusion of an	- Article 34 of the Tax Code	Taking into account the	Taking into account	The date of	-Notification of	-
	of a non-profit	institution from state registration	- "Rules for termination of state	territorial principle,	the territorial principle	entering	deregistration of a	
	organisation	(tax registration)"	registration of commercial	taxpayer service centres	Taxpayer Accounting	information on	taxpayer from	
	from tax	 Official information provided by 	organisations, public legal entities	(the service centre located	Department of	cancellation	registration	
	registration	the relevant Registration Authority	and registration of taxpayers in	in the administrative	Economic Analysis	and exclusion		
		confirming that the institution is in	the state tax authorities",	building of the Main	and Accounting	from the state		
		the process of liquidation (extract	approved by Order No.	Department of National	Control Department of	register from		
		from the register)	2317040100258200 of the State	Revenue of the State Tax	the Main Department	the body in		
		- Decision of the founders on	Tax Service dated 27.02.2023	Service under the Ministry	of National Revenues	charge of the		
		liquidation of the institution and		of Economy is intended	of the State Tax	state register		
		the original taxpayer's registration		only for taxpayers	Service under the			
		certificate (if received from the		registered with the Main	Ministry of Economy,			
		Tax authority) (if the tax certificate		Department of National	Taxpayer Accounting			
-						•		

							1	
		is lost, written information should be provided) may be submitted additionally (together with the application or after the application has been submitted): - Original "Application for Cancellation of Taxpayer Registration for VAT purposes" (if the Legal Entity is VAT registered) and "Notification of Registration of Value Added Tax Payer" (if received at the Tax authority) – "Certificate of closure of the representative office of the taxpayer's branch or other business entity (facility)" (if there is a business entity) - "Application for registration (deregistration) of a cash register" (if a cash register is available) (if a POS terminal is deregistered) - Information on the closure of active bank accounts of the taxpayer (except for bank accounts to be used for settlements during liquidation procedures)		Revenue of the State Tax Service under the Ministry of Economy)	Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
3.3.2.	Deregistration from tax registration of a branch or representative office of a foreign non-commercial Legal Entity in the territory of the Republic of Azerbaijan of the state register	- Final declarations - Unfiled declarations (if any) - "Application for exclusion of an institution from state registration (tax registration)" - Official information provided by the relevant Registration Authority confirming that the institution is in the process of liquidation (extract from the register) - Decision of the founders on liquidation of the institution and the original taxpayer's registration certificate (if received from the Tax authority) (if the tax certificate is lost, written information should be provided) may be submitted additionally (together with the application or after the application has been submitted): - Original "Application for Cancellation of Taxpayer	- Article 34 of the Tax Code - "Rules for termination of state registration of commercial organisations, public legal entities and registration of taxpayers in the state tax authorities", approved by Order No. 2317040100258200 of the State Tax Service dated 27.02.2023	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle Taxpayer Accounting Department of Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and	The date of entering information on cancellation and exclusion from the state register from the body in charge of the state register	-Notification of deregistration of a taxpayer from registration	-

		Registration for VAT purposes" (if the Legal Entity is VAT registered) and "Notification of Registration of Value Added Tax Payer" (if received at the Tax authority) - "Certificate of closure of the representative office of the taxpayer's branch or other business entity (facility)" (if there is a business entity) - "Application for registration (deregistration) of a cash register" (if a cash register is available) (if a POS terminal is deregistered) - Information on the closure of active bank accounts of the taxpayer (except for bank accounts to be used for settlements during liquidation procedures) - Final declarations - Unfiled declarations (if any)	Article 24 of the Toy Code		Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	Quadria	Notification of	
3.3.3.	Deregistration of a branch (subdivision) of a resident legal entity (organisation) from tax registration	- "Application for exclusion of an institution from state registration (tax registration)" - Decision of a resident legal entity on liquidation of a branch, representative office or other subdivision and the original taxpayer's registration certificate (if it was accepted from the Tax authority) (in case of loss of the tax certificate, written information should be provided) may be submitted additionally (together with the application or after the application has been submitted): - Original "Application for Cancellation of Taxpayer Registration for VAT purposes" (if the Legal Entity is VAT registered) and "Notification of Registration of Value Added Tax Payer" (if received at the Tax authority) - "Certificate of closure of the representative office of the taxpayer's branch or other business entity (facility)" (if there is a business entity)	- Article 34 of the Tax Code - "Rules for termination of state registration of commercial organisations, public legal entities and registration of taxpayers in the state tax authorities", approved by Order No. 2317040100258200 of the State Tax Service dated 27.02.2023	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle Taxpayer Accounting Department of Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy,	2 working days after completion of all procedures to be performed at the Tax authority	-Notification of deregistration of a taxpayer from registration	

		- "Application for registration			State registration and			
		(deregistration) of a cash register"			taxpayer registration			
		(if a cash register is available) (if			departments of territorial			
		a POS terminal is deregistered)			tax departments of the			
		- İnformation on the closure of			State Tax Service under			
		active bank accounts of the			the Ministry of Economy			
		taxpayer (except for bank accounts			of the Nakhchivan			
		to be used for settlements during			Autonomous Republic			
		liquidation procedures)						
		- Final declarations						
224	Danasistastica	- Unfiled declarations (if any)	Antiples 22 24 of the Toy Code	Talian into account the	Tables into account	Oanliin a	Natification of	
3.3.4.	Deregistration from tox	- "Application for exclusion of an	 Articles 33-34 of the Tax Code "Rules for termination of state 	Taking into account the	Taking into account the territorial principle	2 working	-Notification of	-
	from tax registration of a	institution from state registration (tax registration)"	registration of commercial	territorial principle, taxpayer service centres	Taxpayer Accounting	days after completion	deregistration of a taxpayer from	
	legal entity	- Document confirming the	organisations, public legal entities	(the service centre located	Department of	of all	registration	
	which is a	liquidation of the Legal Entity	and registration of taxpayers in the	in the administrative	Economic Analysis	procedures	registration	
	resident at the	- Original taxpayer's certificate of	state tax authorities", approved by	building of the Main	and Accounting	to be		
	place of	registration (if received from the	Order No. 2317040100258200 of	Department of National	Control Department of	performed at		
	management	Tax authority) (if the tax certificate	the State Tax Service dated	Revenue of the State Tax	the Main Department	the Tax		
	a.iagameni	is lost, written information should	27.02.2023	Service under the Ministry	of National Revenues	authority		
		be provided) may be submitted		of Economy is intended	of the State Tax	,		
		additionally (together with the		only for taxpayers	Service under the			
		application or after the application		registered with the Main	Ministry of Economy,			
		has been submitted):		Department of National	Taxpayer Accounting			
		 Original "Application for 		Revenue of the State Tax	Department of the			
		Cancellation of Taxpayer		Service under the Ministry	Main Department of			
		Registration for VAT purposes" (if		of Economy)	Operational Tax			
		the Legal Entity is VAT			Control and			
		registered) and "Notification of			Accounting			
		Registration of Value Added Tax			Organization of Baku			
		Payer" (if received at the Tax			City, State			
		authority) - "Certificate of closure			Registration and			
		of the representative office of the taxpayer's branch or other			Taxpayer Accounting Departments of			
		business entity (facility)" (if there			territorial tax			
		is a business entity)			departments and			
		"Application for registration			offices of the State			
		(deregistration) of a cash register"			Tax Service under the			
		(if a cash register is available) (if			Ministry of Economy,			
		a POS terminal is deregistered)			State registration and			
		- Information on the closure of			taxpayer registration			
		active bank accounts of the			departments of territorial			
		taxpayer (except for bank accounts			tax departments of the			
		to be used for settlements during			State Tax Service under			
		liquidation procedures)			the Ministry of Economy			
		- Final declarations			of the Nakhchivan			
		- Unfiled declarations (if any)			Autonomous Republic .		N. de d	
3.3.5.	Deregistration	- "Application for exclusion of an	- Article 34 of the Tax Code	Taking into account the	Taking into account	2 working	-Notification of	-
	from tax	institution from state registration	- "Rules for termination of state	territorial principle,	the territorial principle	days after	deregistration of a	
	registration of a	(tax registration)"	registration of commercial	taxpayer service centres	Taxpayer Accounting	completion	taxpayer from	
	subdivision of a		organisations, public legal entities	(the service centre located	Department of	of all	registration	

	resident of a foreign state that has not established a permanent establishment	- Document confirming the liquidation of the Legal Entity - Original taxpayer's certificate of registration (if received from the Tax authority) (if the tax certificate is lost, written information should be provided) may be presented as a supplement to: (together with the application or after the application has been submitted): - Original "Application for Cancellation of Taxpayer Registration for VAT purposes" (if the Legal Entity is VAT registered) and "Notification of Registration of Value Added Tax Payer" (if received at the Tax authority) - "Certificate of closure of the taxpayer's branch or other business entity (facility)" (if there is a business entity) "Application for registration (deregistration) of a cash register" (if a cash register is available) (if a POS terminal is deregistered) - Information on the closure of active bank accounts of the taxpayer (except for bank accounts to be used for settlements during liquidation procedures) - Final declarations - Unfiled declarations (if any)	and registration of taxpayers in the state tax authorities", approved by Order No. 2317040100258200 of the State Tax Service dated 27.02.2023	in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of territorial tax departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
3.3.6.	Deregistration of a Natural Entity (physical person)	- "Application for deregistration of a natural person" (in case of recognizing a natural person as dead, missing or having lost legal capacity - a court decision, in case of death of a Natural Entity (physical person) - death certificate) - Original certificate of registration of a Natural Etity (physical person), (in case of its receipt from the Tax authority) (if the certificate is lost - written information about it) (in case of death of a Natural Etity (physical person), recognition of him/her as dead, missing or having lost legal	- Article 34 of the Tax Code "Rules for registration, re- registration and deregistration of Natural Entities (physical persons)", approved by Resolution No. 1917050000006200 of the Board of the Ministry of Taxes dated 03.05.2019	Taking into account the territorial principle, taxpayer service centers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), small and	Taking into account the territorial principle Taxpayer Accounting Department of Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku	2 working days after completion of all procedures to be performed at the Tax authority	- Notification of deregistration of Natural Entity (physical person)	Partially electronic (see Service No.3.3.6-e-m)

		capacity - this certificate is not		medium-sized business	City, State Registration			
		required to be presented, if there		houses	and Taxpayer			
		is no heir and no certificate of			Accounting			
		registration of a Natural Etity			Departments of			
		(physical person) is found)			territorial tax			
		- In case of change of land			departments and offices			
		ownership, a document confirming			of the State Tax Service			
		the transfer of ownership of land to			under the Ministry of			
		other persons is required			Economy,			
		- In case of loss of the status of a			State registration and			
		family peasant farm, its liquidation			taxpayer registration			
		or change of the head of the			departments of territorial			
		family peasant farm, an			tax departments of the			
		appropriate document issued by			State Tax Service under			
		the municipality is required.			the Ministry of Economy			
		- if necessary, a certificate of			of the Nakhchivan			
		inheritance may be presented as			Autonomous Republic			
		a supplement to: (together with			/ tatoriorious respublic			
		the application or after the						
		application has been submitted):						
		- Original "Application for						
		Cancellation of Taxpayer						
		Registration for VAT purposes" (if						
		the Legal Entity is VAT						
		registered) and "Notification of						
		Registration of Value Added Tax						
		Payer" (if received at the Tax						
		authority) - "Certificate of closure						
		of the representative office of the						
		taxpayer's branch or other						
		business entity (facility)" (if there						
		is a business entity)						
		-"Application for registration						
		(deregistration) of a cash register"						
		(if a cash register is available) (if						
		a POS terminal is deregistered)						
		- Information on the closure of						
		active bank accounts of the						
		taxpayer (except for bank accounts						
		to be used for settlements during						
		liquidation procedures)						
		- Final declarations						
		 Unfiled declarations (if any) 						
3.3.6-	Deregistration of	- Enhanced e-signature	- Article 34 of the Tax Code	Internet Tax	Main Department of	2 working	 Notification of 	Partially
e-m	a Natural Entity		- Parts 2 and 2-1 of Decree No.	Inspectorate(www.e-	Taxpayer Registration	days after	acceptance of the	electronic
	(physical person)		429 of the President of the	taxes.gov.az)	and Accounting of the	completion	application	
			Republic of Azerbaijan dated		State Tax Service and	of all	(sent to e-cabinet)	
			23.05.2011 "On some measures		Main Department of	procedures		
			in the field of organisation of		Digital Tax	to be		
			provision of e-services by state		Administration	performed		
			bodies and public legal entities					

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			established by the President of			at the Tax		
			the Republic of Azerbaijan"			authority		
			- "Rules for provision of e-services					
			in specific areas by central					
			executive authorities and public					
			legal entities established by the					
			President of the Republic of					
			Azerbaijan" approved by Decree					
			No.191 of the Cabinet of Ministers					
			dated 24.11.2011 and paragraph					
			7.64 of the "List of types of e-					
			services					
			- "Rules for registration, re-					
			registration and deregistration of					
			Natural Entities (physical persons)",					
			approved by Resolution No.					
			1917050000006200 of the Board of					
			the Ministry of Taxes dated					
			03.05.2019					
			 Administrative Regulations on 					
			the electronic service					
			"Deregistration of a Natural					
			Entity (physical person)",					
			approved by Resolution No.					
			171705000005500 of the Board					
			of the Ministry of Taxes dated					
			27.01.2017 "					
3.3.7.	Deregistration of	- "Certificate of closure of a	- "Rules for keeping records of	Taking into account the	Taking into account	If no	Notice of	Partially
3.3.7.	a branch or	branch, representative office or	taxpayers in tax authorities",	territorial principle,	the territorial principle	shortage is	deregistration of a	electronic
	representative					found, 7		(see Service No.
		other business entity (facility) of	approved by Order No.	taxpayer service centers	Taxpayer Accounting		branch,	
	office of a	the taxpayer"	1317040100206300 of the Ministry	(the service center located	Department of	working	representative	3.3.7-e-m)
	taxpayer from tax	may be presented as a	of Taxes dated 06.03.2013	in the administrative	Economic Analysis and	days	office and other	
	registration	supplement to: (together with		building of the Main	Accounting Control	2 working	economic entity	
		the application or after the		Department of National	Department of the Main	days	(facility) of a	
		application has been submitted):		Revenue of the State Tax	Department of National		taxpayer or a	
		-"Application for registration		Service under the Ministry	Revenues of the State		branch of a	
		(deregistration) of a cash register"		of Economy is intended	Tax Service under the		taxpayer,	
		(if a cash register is available) (if		only for taxpayers	Ministry of Economy,		letter on deferral of	
		a POS terminal is deregistered)		registered with the Main	Taxpayer Accounting		deregistration of	
		2 . 2 2a a a a.g.a		Department of National	Department of the Main		its representative	
				Revenue of the State Tax	Department of		office and other	
				Service under the Ministry	Operational Tax Control		economic entity	
				of Economy), small and	and Accounting			
							(facility) (sent to e-	
				medium-sized business	Organization of Baku		cabinet) (the	
				houses	City, State Registration		taxpayer can get a	
					and Taxpayer		copy with a mark	
İ			1		Accounting		"true copy" by	
					9			l l
					Departments of		applying to the	
					9		applying to the taxpayer service	
					Departments of			
					Departments of territorial tax		taxpayer service	

3.3.7- e-m	Deregistration from online registration of a	- Enhanced e-signature - Documents related to cancelation (In PDF format)	-Articles 33-34 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic Main Department of Taxpayer Registration and Accounting of the		Notification of removal from online registration	Partially electronic
	branch, representative office of a taxpayer		Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.18 of the "List of types of e-services - Administrative Regulations on the electronic service "Deregistration from online registration of the branch, representative office of the taxpayer", approved by Resolution No. 141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014.	taxes.gov.az)	and Accounting of the State Tax Service and Main Department of Digital Tax Administration	tound, 7 working days 2 working days	online registration of a branch, representative office of a taxpayer	
3.3.8.	Deregistration of a taxpayer from tax registration at the location of a business entity (facility)	- "Certificate of closure of a branch, representative office or other business entity (facility) of the taxpayer" may be presented as a supplement to: - " Application for registration (deregistration) of the cash register" (with deregistration if the cash register installed at the facility is not deregistered (if there	- "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account the territorial principle, taxpayer service centers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers	Taking into account the territorial principle, Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting Department of the Main Department of Operational Tax Control	If no shortage is found, 7 working days 2 working days	-Notification of deregistration of a branch, representative office and other business entity (facility)of the taxpayer or a letter of postponement of deregistration of a	Completely electronic (see Service No. 3.3.8-e-m)

		is a POS-terminal and it is not deregistered)		registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), small and medium-sized business houses	and Accounting Organization of Baku City, State Registration and Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic		branch, representative office and other business entity (facility) of the taxpayer (sent to e-cabinet) (A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service center)	
3.3.8- e-m	Deregistration of a taxpayer from tax registration at the location of a business entity (facility)		- Articles 33-34 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.17 of the "List of types of e-services" - "Administrative Regulations on the electronic service" removal from the online registration of the economic entity (facility) of the taxpayer", approved by Resolution No. 131705000005500 of the Board of the Ministry of Taxes dated 07.10.2013"		Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notification of a taxpayer on deregistration from online registration of an economic entity (facility) (sent to ecabinet) (The taxpayer may obtain a copy marked "true copy" by contacting a taxpayer service center)	Completely electronic
3.4.	Deregistration of cash registers	Check with indication of fiscal memory of the cash register (if as a result of a fire the cash register burned down, then together with	- "Rules for keeping records of taxpayers in tax authorities", approved by Order No.	Taking into account the territorial principle, taxpayer service centers (the service center located in the	Taking into account the territorial principle, Department of the Main Department of National	- If no shortage is found, 2	- Notification on deregistration of the cash register or letter on	Completely electronic (see Service No. 3.4-e)

	(except e-cash registers)	the application the taxpayer sends a certificate of the department (subdivision) of the fire department and the Service Center on the impossibility of extracting the fiscal memory of the cash register, if the cash register is stolen, lost - in this case, together with the application the relevant certificate of the department (subdivision) of the police is sent to the Tax authority). Note: the dates of submission of documents can be no more than 2 working days before the date of application.	1317040100206300 of the Ministry of Taxes dated 06.03.2013	administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), small and medium-sized business houses	Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	unemployme nt insurance or ITS is available, 20 days	postponement of deregistration of the cash register (sent to e-cabinet) (A taxpayer may obtain a copy stamped «true copy» by contacting a taxpayer service centre)	
3.4-e.	Deregistration of cash registers (except e-cash registers)	- Enhanced e-signature	- Articles 16.1.8 and 24.1.6 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.20 of the "List of types of e-services" - "Administrative Regulations on electronic service" online registration and deregistration of cash register", approved by the	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	- If no shortage is found, 2 working days - If MDSS, unemployme nt insurance or ITS is available, 20 days	- Notification of deregistration of a cash register machine (sent to ecabinet)	Completely electronic

			Resolution No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012					
3.4-1- e.	Deregistration of e-cash registers	- Enhanced e-signature	- Articles 16.1.8 and 24.1.6 of the Tax Code - "Rules for the operation of the cash register" approved by Decree No. 338 of the Cabinet of Ministers of the Republic of Azerbaijan dated 01.08.2019	Internet Tax Inspectorate (www.e-taxes.gov.az) e- kassa. gov.az	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	Notification of deregistration of a cash register machine (sent to e- cabinet)	Completely electronic
3.5-e.	Deregistration of POS terminal from online registration (only for bank acquirers)	- Enhanced e-signature	- Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of eservices by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.22 of the "List of types of e-services" - "Rules for installation, use and application of POS terminals in the territory of the Republic of Azerbaijan", approved by Decree No. 219 of the Cabinet of Ministers dated 04.10.2012 "Administrative Regulations on electronic service" online registration and deregistration of cash register", approved by the Resolution No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	Information on deregistration of POS-terminal barədə məlumat	Completely electronic
3.6.	Deregistration of a taxpayer for value added tax missions	- "Application for cancellation of taxpayer registration for value added tax missions" - Original "Notification of registration of a value added tax payer" (if received by the Tax authority)	- Article 158 of the Tax Code - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax	Taking into account the territorial principle, Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting	- Work on cancellation of registration: 30 days - Sending notification, decision	- Notification of cancellation of registration for VAT missions or letter of refusal to execute the application (sent to e-cabinet)	Partially electronic (see Service No. 3.6-e-m)

				Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	(provided that the purpose of cancellation of registration is deemed appropriate): 3 working days	(The taxpayer can obtain a copy stamped "true copy" by contacting the Taxpayer Service Centre)	
3.6-e- m	Cancellation of online registration for VAT missions	- Enhanced e-signature	- Article 158 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.19 of the "List of types of e-services" - Administrative Regulation on the electronic service "Online	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	- Work on cancellation of registration: 30 days - Sending notification, decision (provided that the purpose of cancellation of registration is deemed appropriate): 3 working days	Notification of cancellation of registration for VAT missions	Partially electronic

			cancellation of registration for VAT missions", approved by Resolution No. 141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014					
3.7.	Cancellation of the «Tax Partnership Agreement»	- "Application for the "Tax Partnership Agreement."	- Decree No. 190 of the Cabinet of Ministers dated 19.07.2013 "On approval of the "Form of the Tax Partnership Agreement" and "Rules for conclusion of the Ttax Partnership Agreement"	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organization of Baku City, State Registration and Taxpayer Accounting Departments of territorial tax departments and offices of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration departments of territorial tax departments of territorial tax departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	15 days	- Notice of cancellation of "Tax Partnership Agreement" (sent to e-cabinet) (The taxpayer may obtain a copy marked "true copy" by contacting the taxpayer service centre)	
3.8.	Termination of registration of a sales taxpayer as a seller	"Application for termination of registration as a seller of a sales taxpayer subject to refund of VAT"	- Articles 24.1.7-1 and 165.1.3 of the Tax Code - "Procedure for refund of value added tax paid by foreigners and	Taking into account the territorial principle, taxpayer service centres (the service centre located	Registration and record-keeping structures, Taking into	5 days	notification of termination of registration (sent to e-cabinet)	-

	subject to refund of value added tax		stateless persons for goods purchased in the territory of the Republic of Azerbaijan, not intended for production or commercial purposes" approved by Decree No. 985 of the President of the Republic of Azerbaijan dated 12.07.2016 -Resolution No. 161705000008600 of the Board of the Ministry of Taxes dated 26.07.2016	in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	account the territorial principle		(A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre)	
4.		ification services for Asan Imza Si	m-card					
4.1.		ficates for Asan Imza Sim-card	(1) 11 222 H2 1 1 1			14.0		
4.1.1.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for citizens, stateless persons and foreigners)	- "Application for conclusion of a contract on provision of certification services by the "Asan Centre" of the State Tax Service of the Republic of Azerbaijan" - "Agreement on provision of certification services for SIM-card "Asan Imza" by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies) - Copy of identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person)	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	-Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	
4.1.1- e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for citizens, stateless persons and foreigners)	- "Asan Imza" ("Asan Signature") - "Application for the conclusion of the agreement on the provision of certification services by the "Asan" centre of the State Tax Service of the Republic of Azerbaijan", certified by "Asan Imza" ("Asan Signature") in the format of "AsanDoc" " - "Agreement on rendering certification services on "Asan Imza" ("Asan Signature") SIM-card by "Asan" centre of the State Tax Service of the Republic of Azerbaijan, certified by "Asan Imza" ("Asan Signature") in the format "AsanDoc"	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Internet Tax Inspectorate(www.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus, structures of tax authorities to serve taxpayers	Within 1 working day after SIM card update	-Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card	Partially electronic

							- Certificate activation	
4.1.2.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for Natural Entities (physical persons) who are taxpayers)	- "Application for conclusion of a contract on provision of certification services by the "Asan Centre" of the State Tax Service of the Republic of Azerbaijan" - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies) - Copy of identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person)	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	notification -Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	Partially electronic (with a valid "Asan Imza" ("Asan Signature") (see Service No. 4.1.2-e)
4.1.2- e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for Natural Entities (physical persons) who are taxpayers)	- "Asan İmza" ("Asan Signature") -"Application for the conclusion of the agreement on the provision of certification services by the "Asan" centre of the State Tax Service of the Republic of Azerbaijan", certified by "Asan Imza" ("Asan Signature") in the format of "AsanDoc" - "Agreement on rendering certification services on "Asan Imza" ("Asan Signature") SIMcard by "Asan" Centre of the State Tax Service of the Republic of Azerbaijan, certified by "Asan Imza" ("Asan Signature") in the format "AsanDoc"	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of electronic signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Internet Tax Inspectorate(www.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus, structures of tax authorities to serve taxpayers	Within 1 working day after SIM card update	-Expanded certificate for "Asan Imza" ("Asan Signature") SIM- card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM- card - Certificate activation notification	Partially electronic
4.1.3.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for Natural Entities (physical	- "Application for conclusion of a contract on provision of certification services by the "Asan Centre" of the State Tax Service of the Republic of Azerbaijan' - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan"	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	-Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax	Partially electronic (with a valid "Asan Imza" ("Asan Signature") (see Service No. 4.1.3-e)

	persons) who are taxpayers	Tax Service of the Republic of Azerbaijan (2 copies) - Copy of identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person) - Notarised power of attorney of a Natural Entity (physical person) for his/her employee or a power of attorney issued in the form established by the order of the State Tax Service	-"User's Guide for provision of esignature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients			Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM- card - Certificate activation notification	
4.1.3- e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for Natural Entities (physical persons) who are taxpayers	- Asan İmza" ("Asan Signature") - "Application for the conclusion of the agreement on the provision of certification services by the "Asan" centre of the State Tax Service of the Republic of Azerbaijan", certified by "Asan Imza" ("Asan Signature") in the format of "AsanDoc" - "Agreement on rendering certification services on "Asan Imza" ("Asan Signature") SIMcard by "Asan" Centre of the State Tax Service of the Republic of Azerbaijan, certified by "Asan Imza" ("Asan Signature") in the format "AsanDoc" - Power of attorney issued to an employee by a Natural Entity (physical person), signed by "Asan Imza" ("Asan Signature") in the format "AsanDoc"	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus, structures of tax authorities to serve taxpayers	Within 1 working day after SIM card update	-Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	Partially electronic
4.1.4.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for heads (managers) of legal entities)	- "Application for conclusion of a contract on provision of certification services by the "Asan Centre" of the State Tax Service of the Republic of Azerbaijan" - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies) - Copy of identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	-Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-	Partially electronic (with a valid "Asan Imza" ("Asan Signature") (see Service No. 4.1.4-e)

4.1.4- e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for heads (managers) of legal entities)	application is submitted by another person) -"Asan İmza" ("Asan Signature") -"Application for the conclusion of the agreement on the provision of certification services by the "Asan" centre of the State Tax Service of the Republic of Azerbaijan", certified by "Asan Imza" ("Asan Signature") in the format of "AsanDoc" - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies)	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	"PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus, structures of tax authorities to serve taxpayers	For valid certificate: within 1 working day after SIM card renewal; For a new certificate: within 1 working day	card - Certificate activation notification -Expanded certificate for "Asan Imza" ("Asan Signature") SIM- card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM- card - Certificate activation notification	
4.1.5.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for employees of legal entities)	- "Application for conclusion of a contract on provision of certification services by the "Asan Centre" of the State Tax Service of the Republic of Azerbaijan" - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies) - Copy of identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person) - A power of attorney issued to an employee of the Legal Entity by a notary or certified by the seal of the Legal Entity, or a power of attorney issued in the form established by the order of the State Tax Service	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Departmentof National Revenue of the State Tax Service under the Ministry of Economy, intended only for taxpayers registered with the Main Departmentof National Revenue of the State Tax Service under the Ministry of Economy), ASAN Service' centres, small and medium-sized business houses	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	-Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	Partially electronic (with a valid "Asan Imza" ("Asan Signature") (see Service No. 4.1.5-e)
4.1.5- e.	Issuing certificates for "Asan Imza" ("Asan	-"Asan İmza" ("Asan Signature") - "Application for the conclusion of the agreement on the	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document"	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service	For valid certificate: within 1 working day	Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card	Partially electronic

	Signature") Sim-card (for employees of legal entities)	provision of certification services by the "Asan" centre of the State Tax Service of the Republic of Azerbaijan", certified by "Asan Imza" ("Asan Signature") in the format of "AsanDoc" - "Agreement on rendering certification services on "Asan Imza" ("Asan Signature") SIM-card by "Asan" Centre of the State Tax Service of the Republic of Azerbaijan, certified by "Asan Imza" ("Asan Signature") in the format "AsanDoc" - Power of attorney issued to an employee by a Legal Entity, signed by "Asan»in "Asandoc" format	- Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of esignature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02. 2016		apparatus, structures of tax authorities to serve taxpayers	after SIM card renewal; For a new certificate: within 1 working day	- Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	
4.1.6.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for state or local government officials)	- "Application on conclusion of the agreement on provision of certification services by the Asan Centre of the State Tax Service of the Republic of Azerbaija" - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies) - Copy of identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person)	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	- Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	Partially electronic (with a valid "Asan Imza" ("Asan Signature") (see Service No. 4.1.6-e)
4.1.6- e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for state or local government officials)	-"Asan İmza" ("Asan Signature") - "Application for the conclusion of the agreement on the provision of certification services by the "Asan" centre of the State Tax Service of the Republic of Azerbaijan", certified by "Asan Imza" ("Asan Signature") in the format of "AsanDoc" - "Agreement on rendering certification services on "Asan Imza" ("Asan Signature") SIMcard by "Asan" Centre of the State Tax Service of the Republic	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus, structures of tax authorities to serve taxpayers	Within 1 working day after SIM card update; For a new certificate: within one working day	- Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza"	Partially electronic

	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for heads of state or local self-government bodies)	of Azerbaijan, certified by "Asan Imza" ("Asan Signature") in the format "AsanDoc" "Application on conclusion of the agreement on provision of certification services by the Asan Centre of the State Tax Service of the Republic of Azerbaija" - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies)	Ministry of Taxes dated 29.02.2016 - "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services"	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	("Asan Signature") SIM-card - Certificate activation notification Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service	Partially electronic (with a valid "Asan Imza" ("Asan Signature") (see Service No. 4.1.7-e)
		- Copy of identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person) - A power of attorney issued to an employee of a state or local government, or a power of attorney issued in the form prescribed by the order of the State Tax Service	approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients			of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	
4.1.7- e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for heads of state or local self- government bodies)	-"Asan İmza" ("Asan Signature") - "Application for the conclusion of the agreement on the provision of certification services by the "Asan" centre of the State Tax Service of the Republic of Azerbaijan", certified by "Asan Imza" ("Asan Signature") in the format of "AsanDoc" - "Agreement on rendering certification services on "Asan Imza" ("Asan Signature") SIM-card by "Asan" Centre of the State Tax Service of the Republic of Azerbaijan, certified by "Asan Imza" ("Asan Signature") in the format "AsanDoc" - Power of attorney issued to an employee of a state or local self-government body of the State Tax Service of the Republic of Azerbaijan, certified by "Asan	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus, structures of tax authorities to serve taxpayers	For valid certificate: within 1 working day after SIM card renewal; For a new certificate: within 1 working day	Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	Partially electronic

		Imza" ("Asan Signature") in						
		"AsanDoc" format						
4.1.8.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for persons who are foreign citizens and do not have an identity document (temporary or permanent residence permit)	"Application on conclusion of the agreement on provision of certification services by the Asan Centre of the State Tax Service of the Republic of Azerbaija" - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies) - Copy of identity document - "Application for recognition as erepresentative" - Power of attorney issued by a Natural Entity (physical person) or Legal Entity who is a foreign citizen, notarised or stamped by a Legal Entity (legalised when certified in a foreign country), in connection with the transfer of powers to an "e- representative" - Copy of the identity document - notarised power of attorney (original) or notarised copy of the power of attorney (when the application is submitted by another person)	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Departmentof National Revenue of the State Tax Service under the Ministry of Economy, intended only for taxpayers registered with the Main Departmentof National Revenue of the State Tax Service under the Ministry of Economy), ASAN Service' centres, small and medium-sized business houses	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card - Agreement on provision of certification services by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan for "Asan Imza" ("Asan Signature") SIM-card - Certificate activation notification	-
4.1.9.	Issuing "ASAN Imza" ("ASAN Signature") certificates to non-residents through diplomatic missions and consulates of the Republic of Azerbaijan	- "Application for provision of e- signature certification services to non-residents through diplomatic missions and consulates of the Republic of Azerbaijan" (to be e- filled) - "Agreement on provision of certification services for SIM-card "Asan Imza" ("Asan Signature") by "Asan Centre" of the State Tax Service of the Republic of Azerbaijan (2 copies) - Copy of the non-resident's identity document (passport or identity card) - 1 (one) colour photo (size 3.5x4.5 cm) pursuant to the requirements of biometric identification - Power of attorney (if the application is submitted by an	"Procedure for issuing e- signature certificates to non- residents through diplomatic representations and consulates of the Republic of Azerbaijan" approved by Decree No. 1598 of the President of the Republic of Azerbaijan dated 12.09.2017	Diplomatic missions and consulates of the Republic of Azerbaijan	Diplomatic missions and consulates of the Republic of Azerbaijan, State Tax Service	1 working day	-Expanded certificate for "Asan Imza" ("Asan Signature) SIM-card - Agreement on provision of certification services on "Asan Imza" ("Asan Signature") Sim-card by "Asan" centre of the State Tax Service of Republic of Azerbaijan Sim-card - Agreement on the use of SIM-card	Partially electronic

		Authorised Representative of a non-resident) (payment is made through the portal at the time of						
		filling in the application)						
4.2.	Change of certificate status for "Asan Imza" ("Asan Signature") Sim-card	- "Application to the "Asan" Centre of the State Tax Service of the Republic of Azerbaijan on changing the status of the certificate by the owner of the signature" "Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person) - The decision of the head of the state and local government body when applying to the employees of the state and local government body to change the status of the issued certificates	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	- Notice of certificate termination (or notice of certificate cancellation or notice of certificate reinstatement)	-
4.3.	Making changes to the initial data of the application for "Asan Imza" ("Asan Sugnature") Sim- card	- "Application for amendments to the initial data of the application by the signature holder' - Copy of the identity document - Notarised power of attorney (original) or notarised copy of the power of attorney (if the application is submitted by another person)	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Decree No. 27 of the Cabinet of Ministers dated 28.01.2006 "On approval of some normative legal acts concerning e-signature and electronic document in the Republic of Azerbaijan" - "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	Structures of tax authorities on taxpayer service, "ASAN Service" centres, small and medium business houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients	When submitting an application Taking into account the processing time	- Notification of changes to the original application data	
5.		OF DOCUMENTS AND ISSUING CEF	RTIFICATES (INFORMATION)		·			
5.1.		tes to the taxpayer						I =
5.1.1.	Issuing a certificate of registration of a taxpayer with a Tax authority	- Free-form application. (not required when filing an application at a taxpayer service center)	- Articles 15 and 24 of the Tax Code - Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of	Taxpayer Service Centres (service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is	Registration and record-keeping structures, Taking into account the territorial principle	5 working days	-Certificate of taxpayer's registration with the Tax authority	Partially electronic

			the State Tax Service dated 26.01.2022	intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), "ASAN Service" centres, SME houses, JSC-s "PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients				
5.1.2.	Issuing a certificate on whether the taxpayer's activity is active or not	- Free-form application (not required when making an application at a taxpayer service centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-IVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Structure of registration and accounting of taxpayers of tax authorities Taking into account the territorial principle	5 working days	- Certificate on whether the taxpayer's activity is active or not	Completely electronic (see Service No.5.1.2-e-m)
5.1.2- e-m	Issuing a certificate on whether the taxpayer's activity is active or not	- Enhanced e-signature	- Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information" - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus	Instant (Taking into account system processing time)	- Certificate on whether the taxpayer's activity is active or not (the certificate is certified by QR code and sent to e- cabinet of the taxpayer)	
5.1.3.	Issuing a certificate on whether the taxpayer's activity is active or not	- Free-form application (not required when making an application at a taxpayer service centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers	Taking into account the territorial principle Department of Declarations of the State Tax Service Main Department of the State Tax Service under the Ministry of Economy and the Main Department for Organisation of	5 working days	- Certificate of the taxpayer's turnover	Partially electronic

registered with the Main Operational Tax Department of National Control and	
Revenue of the State Tax	
Service under the Ministry City (Department of	
of Economy) the State Tax Service	
under the Ministry of	
Economy No. 5, State	
Tax Service) under the	
Ministry of Economy	
No.8, State Tax	
Service under the	
Ministry of Economy	
No.6 (including	
taxpayers registered	
with the Department of	
the State Tax Service	
under the Ministry of	
Economy No13),	
Departments/branches	
of the State Tax	
Service under the	
Ministry of Economy,	
Departments of	
Territorial Taxes, Main	
Departments and	
Departments of Departments of	
Declaration Analysis	
and Desk Tax Checks,	
Budget Forecasting	
Control Departments of	
Territorial Tax	
Departments of the	
State Tax Service under	
the Ministry of Economy	
of the Nakhchivan	
Autonomous Republic	
departments of the	
State Tax Service under	
the Ministry of Economy	
of the Nakhchiyan	
Autonomous Republic	
	Partially
	electronic (see
	Service No.
premium application at a taxpayer service - Law No. 1308-IVQ dated taxpayer service centres Department of certificate	
certificate centre 30.09.2015 "On citizens' appeals" (the service centre located Declarations of the	5.1.4-e-m)
- "Rules of record keeping in state in the administrative State Tax Service	
tax authorities", approved by the building of the Main Main Department of	
Order No. 2217040100077500 of Department of National the State Tax Service	
the State Tax Service dated Revenue of the State Tax under the Ministry of	
26.01.2022 Service under the Ministry Economy and the	
of Economy is intended Main Department for	

				only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Organisation of Operational Tax Control and Accounting of Baku City (Department of the State Tax Service under the Ministry of Economy No.5, State Tax Service) under the Ministry of Economy No.8, State Tax Service under the Ministry of Economy No.8 (State Tax Service under the Ministry of Economy No.6 (Including taxpayers registered with the Department of the State Tax Service under the Ministry of Economy No.13), Departments/branches of the State Tax Service under the Ministry of Economy, Departments of Territorial Taxes, Main Departments of Territorial Taxes, Main Departments of Declaration Analysis and Desk Tax Checks, Budget Forecasting Control Departments of Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republicdepartments of the State Tax Service under the Ministry of Economy of the State Tax Service under t			
					Nakhchivan Autonomous Republic			
5.1.4- e-m	Issuing a taxpayer's premium certificate	- Enhanced e-signature	- Article 10 of the Law No. 1024- IIIQ dated 30.09.2005 "On Access to Information" - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of	Internet Tax Inspectorate(https://new.e- taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus	Instant (Taking into account system processing time)	- Certificate on whether the taxpayer's activity is active or not (the certificate is certified by QR code and sent to e-	Partially electronic

5.1.5.	Issuing a certificate of	- Free-form application (not required when making an	provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - Articles 15 and 24 of the Tax Code	Taking into account the territorial principle,	Structure of registration and	5 working days	cabinet of the taxpayer) - Taxpayer's certificate of VAT	Partially electronic
	VAT registration of a taxpayer	application at a taxpayer service centre)	- Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy	accounting of taxpayers of tax authorities Taking into account the territorial principle		registration	
5.1.6.	Issuing a certificate on the type (types) of activity of a taxpayer	- Free-form application (not required when making an application at a taxpayer service centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Structure of registration and accounting of taxpayers of tax authorities Taking into account the territorial principle	5 working days	- Certificate on the type(s) of activity of the taxpayer	Completely electronic (see Service No. 5.1.6-e-m)
5.1.6- e-m	Issuing a certificate on the type (types) of activity of a taxpayer	- Enhanced e-signature	- Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information" - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus	Instant (Taking into account system processing time)	- Certificate on whether the taxpayer's activity is active or not (the certificate is certified by QR code and sent to ecabinet of the taxpayer)	
5.1.7.	Issuing a certificate on	- Free-form application (not required when making an	- Articles 15 and 24 of the Tax Code	Taking into account the territorial principle, taxpayer service centres (the service	Taking into account the territorial principle, Revenue Accounting	5 working days	- Statement of taxes accrued and	Partially electronic

	taxes paid by the taxpayer	application at a taxpayer service centre)	- Law No. 1308-IVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments of the State Tax Service under the Ministry of Economy, Departments of the State Tax Service under the ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic.		paid by the taxpayer	
5.1.8.	Issuing a certificate on mandatory state social insurance contributions paid by the taxpayer	- Free-form application (not required when making an application at a taxpayer service centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, Revenue Accounting Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of	5 working days	- Certificate on mandatory state social insurance contributions paid by the taxpayer	Partially electronic

5.1.9.	Issuing a	- Free-form application (not	- Articles 15 and 24 of the Tax	Taking into account the	Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic.	5 working	- Certificate of	Partially
	certificate of unemployment insurance premium paid by the taxpayer	required when making an application at a taxpayer service centre)	Code - Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	territorial principle, Revenue Accounting Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy	days	unemployment insurance premium paid by the taxpayer	electronic

					of the Nakhchivan			
					Autonomous Republic.			
5.1.10.	Issuing a certificate on the contribution paid by the taxpayer for compulsory medical insurance	- Free-form application (not required when making an application at a taxpayer service centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-IVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Autonomous Republic. Taking into account the territorial principle, Revenue Accounting Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Departments of the State Tax Service under the Ministry of Economy, Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic.	5 working days	- Certificate of contribution paid by the taxpayer for compulsory medical insurance	Partially electronic
5.1.11.	Issuing a certificate on the tax debt of a taxpayer	- Free-form application (not required when making an application at a taxpayer service centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National	Autonomous Republic. Taking into account the territorial principle, Revenue Accounting Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku	5 working days	- Certificate of tax indebtedness of the taxpayer	Partially electronic (see Service No. 5.1.11-e-m)

51110	Accontance of	Ephanood a signature	Articles 15 and 24 of the Tay	Revenue of the State Tax Service under the Ministry of Economy)	City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic. Main Department of		Toy dobt	Completely
5.1.11-e- m	Acceptance of application for issuetax debt certificate	- Enhanced e-signature	- Articles 15 and 24 of the Tax Code	Internet Tax Inspectorate(www.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus	5 working days	- Tax debt statement	Completely electronic (reception of the appeal)
5.1.12.	Issuing a certificate on the taxpayer's debt on compulsory state social insurance contributions	- Free-form application (not required when making an application at a taxpayer service centre)	- Law No. 1308-İVQ dated 30.09.2015 "On citizens' appeals"	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, Revenue Accounting Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service	5 working days	- Statement of the taxpayer's arrears of mandatory state social insurance contributions	Partially electronic

					under the Ministry of			
					under the Ministry of			
					Economy,			
					Departments for control			
					over the implementation			
					of the budget forecast of			
					territorial tax			
					departments of the			
					State Tax Service under			
					the Ministry of Economy			
					of the Nakhchivan			
					Autonomous Republic.			
5.1.13.	Issuance of a	- Free-form application (not	- Articles 15 and 24 of the Tax	Taking into account the	Taking into account	5 working	- Certificate on the	Partially
3.1.13.	certificate on	required when making an	Code	territorial principle,	the territorial principle,	days	taxpayer's debt on	electronic
	the taxpayer's	application at a taxpayer service	- Law No. 1308-İVQ dated		Revenue Accounting	uays	insurance	electionic
				taxpayer service centres				
	debt on	centre)	30.09.2015 "On citizens' appeals"	(the service centre located	Department of the		contributions from	
	unemployment		- "Rules of record keeping in state	in the administrative	Main Department of		unemployment	
	insurance		tax authorities", approved by the	building of the Main	National Revenues of			
	contributions		Order No. 2217040100077500 of	Department of National	the State Tax Service			
1			the State Tax Service dated	Revenue of the State Tax	under the Ministry of			
			26.01.2022	Service under the Ministry	Economy, Department			
				of Economy is intended	for Control over			
				only for taxpayers	Execution of Forecast			
				registered with the Main	Indicators of the Main			
				Department of National	Department of Local			
				Revenue of the State Tax	Revenues of Baku			
				Service under the Ministry	City of the State Tax			
				of Economy)	Service under the			
				or Loonomy)	Ministry of Economy,			
					Departments of			
					Economic Analysis			
					and Control over			
					Execution of Budget			
					Forecast of Territorial			
					Departments and			
					Departments of the			
1					State Tax Service			
1					under the Ministry of			
1					Economy,			
1					Departments for control			
1					over the implementation			
1					of the budget forecast of			
1					territorial tax			
1					departments of the			
1					State Tax Service under			
					the Ministry of Economy			
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1					of the Nakhchivan			
			A 0.1 45 10: 40 T	— 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Autonomous Republic.			D (1)
5.1.14.	Issuing a	- Free-form application (not	- Articles 15 and 24 of the Tax	Taking into account the	Taking into account the	5 working	- Information on the	Partially
	certificate on	required when making an	Code	territorial principle,	territorial principle,	days	taxpayer's arrears	electronic
	the taxpayer's	application at a taxpayer service	- Law No. 1308-İVQ dated	taxpayer service centres	Revenue Accounting		of mandatory health	
1	debt on	centre)	30.09.2015 "On citizens' appeals"	(the service centre located	Department of the Main		1	

	compulsory medical insurance contributions		- "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan		insurance contributions	
5.1.15.	Providing a taxpayer with a certificate of indebtedness for taxes, compulsory state social insurance, unemployment insurance and compulsory health insurance for participation in tenders for the purchase of goods (works, services) at the expense of state funds	- Free-form application form with a note of submission to the tender commission (not required when preparing the application form at the Taxpayer Service Centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - Article 3 of Law No. 988-VIQ "On Public Procurement" dated 14 July 2023 - "Rules of record keeping in state tax authorities», approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Autonomous Republic. Taking into account the territorial principle, Revenue Accounting Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments	10 working days	Certificate of indebtedness on taxes, compulsory state social insurance, unemployment insurance and compulsory health insurance for participation in tenders for the purchase of goods (works, services) at the expense of state funds	Partially electronic

5.1.16.	Issue a certificate on encumbrance or absence of foundation shares	- Free form application	- Articles 15 and 24 of the Tax Code - Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	and Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic. Taking into account the territorial principle, Revenue Accounting Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Departments of the State Tax Service under the Ministry of Economy, Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy	15 days	-Certificate on whether the constituent units are encumbered	Partially electronic
5.1.17.	Issue a certificate on the taxpayer's	- Free form application (not required when completing the questionnaire at the Taxpayer Service Centre)	- Articles 15 and 24 of the Tax Code - Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015	Taking into account the territorial principle, service centers for taxpayers (the service center located in	of the Nakhchivan Autonomous Republic. Taking into account the territorial principle, Revenue Accounting Department of the Main	5 working days	- Reference on land lease arrears of the taxpayer	Partially electronic

	land lease arrears		- "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and medium-sized business homes	Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of Economic Analysis and Control over Execution of Budget Forecast of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Departments for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic.			
5.2.	Acceptance of declarations, reports, statements	- Declarations, reports, references	- Article 72 of the Tax Code - "Methodological instruction on the organization of the activity of the service centers of the Ministry of Economy", approved by Order No. f-179 of the Ministry of Economy of 25.11.2022 - "Rules for the use of service channels in tax authorities", approved by Order No. 1817040100875700 of the Ministry of Taxes dated 11.10.2018	Taking into account the territorial principle, service centers for taxpayers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and medium-sized business homes	Taking into account the territorial principle, Department of Declarations of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy and the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy (including taxpayers registered with the territorial tax office of the State Tax Service under the Ministry of Economy No.5, territorial tax office of the State Tax Service of the State Tax Service	3 working days	Notification of acceptance of the document	Completely electronic (see Service No. 5.2.1-e, 5.2.2-e and 5.2.3-e and 5.2.4-e-m)

under the Ministry of
Economy No.8,
territorial tax office of
the State Tax Service
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territorial tax office of
the State Tax Service
under the Ministry of
Economy No.13),
departments/branches
for analysis
for analysing
declarations and Desk
Tax Checks of the Main
Departments and
territorial tax
departments of the
State Tax Service under
the Ministry of
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the Ministry of Economy
No.5, Territorial Tax
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the Ministry of Economy
No.8, Territorial Main
Tax Administration of
the State Tax Service
under the Ministry of
Francis Via C
Economy No.6, Territorial Tax
Territorial Tax
Administration of the
State Tax Service under
the Ministry of Economy
No.13), Territorial
departments of the
State Tax Service under
the Ministry of Economy
the Ministry of Economy
of the Nakhchivan
Autonomous Republic
Department of
Economic Analysis,
Control over Execution
of Declarations and
Budget Forecast of Tax
Office

5.2.1-e.	Acceptance of the electronic declaration	- Enhanced e-signature	- Articles 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Procedure for sending tax reporting in the form of an electronic document", approved by Decree No. 120 of the Cabinet of Ministers of 27.07.2007 - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.1 "List of types of e-services" "Administrative Regulations for electronic service "Checking the uniqueness of the name of a commercial Legal Entity", approved by the Resolution No. 1217050000004800 of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notification of acceptance of the declaration	Completely electronic
5.2.2-e.	Submitting a simplified tax return to the Tax authority online	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notification of acceptance of the declaration	Completely electronic

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5.2.3- e.	Adoption of a single	- Enhanced e-signature	Ministers dated 24.11.2011 and paragraph 7.10 "List of types of eservices". - "Administrative Regulations for electronic service "Checking the uniqueness of the name of a commercial Legal Entity", approved by the Resolution No. 1217050000004800 of the Board of the Ministry of Taxes dated 24.12.2012" - Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No.	Internet Tax Inspectorate(www.e-	Main Department for the Control of	Instant (Taking into	- Notification of acceptance of the	Completely electronic
	declaration (report) on withholding at source of payment in connection with wage employment		429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	taxes.gov.az)	Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	account system processing time)	declaration	
5.2.4- e-m	Submission to a Tax authority of a simplified tax return on withdrawal of funds	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	(Taking into account system processing time)	Notification of acceptance of the declaration	Completely electronic
5.2.5- e-m	Submission to the Tax authority of a declaration on value added tax accrued on the amount paid to an unregistered non-resident	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	(Taking into account system processing time)	Notification of acceptance of the declaration	Completely electronic
5.2.6- e-m	Submission to the Tax authority of a declaration of tax withheld at source from income received from winnings (bonuses)	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	Notification of acceptance of the declaration	Completely electronic

5.2.7- e-m	Submission of land tax declaration to the Tax authority	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate (https://new.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	Notification of acceptance of the declaration	Completely electronic
5.2.8- e-m	Submission of a tax declaration on mineral extraction to the Tax authority	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department for Control of Declarations and Desk Tax Checks of the State Tax Service apparatus and the Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	Notification of acceptance of the declaration	Completely electronic
5.2.9- e-m	Submission of road tax declaration 2 to the Tax authority	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department for Control of Declarations and Desk Tax Checks of the State Tax Service apparatus and the Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	Notification of acceptance of the declaration	Completely electronic
5.2.10 -e-m	Submission to the Tax authority of a report on receipts from the difference between the contract (sale) price (net of export expenses) and the domestic wholesale price of producet produced in Azerbaijan and whose prices are regulated	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate (https://new.e-taxes.gov.az)	Main Department for Control of Declarations and Desk Tax Checks of the State Tax Service apparatus and the Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	Notification of acceptance of the declaration	Completely electronic
5.2.11 -e-m	Submission to the Tax authority of a	- Enhanced e-signature	- Article 16 and 72 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the	Internet Tax Inspectorate (https://new.e-taxes.gov.az)	Main Department for Control of Declarations and Desk Tax Checks	Instant (Taking into account	Notification of acceptance of the declaration	Completely electronic

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	profit tax		Republic of Azerbaijan dated		of the State Tax Service	system		
	declaration for		23.05.2011 "On some measures		apparatus	processing		
	enterprises with		in the field of organisation of		and the Main	time)		
	a special tax		provision of e-services by state		Department of Digital			
	regime		bodies and public legal entities		Tax Administration			
			established by the President of					
			the Republic of Azerbaijan"					
5.2.12	Submission to	- Enhanced e-signature	- Article 16 and 72 of the Tax Code	Internet Tax Inspectorate	Main Department for	Instant	Notification of	Completely
-e-m	the Tax	- Ellilanced e-signature	- Parts 2 and 2-1 of Decree No.	(https://new.e-taxes.gov.	Control of Declarations	(Taking into	acceptance of the	electronic
-6-111	authority of a		429 of the President of the	az)	and Desk Tax Checks	account	declaration	electionic
	tax return			<u>az</u>)			deciaration	
			Republic of Azerbaijan dated		of the State Tax Service	•		
	withheld at		23.05.2011 "On some measures		apparatus	processing		
	source from		in the field of organisation of		and the Main	time)		
	private		provision of e-services by state		Department of Digital			
	subcontractors		bodies and public legal entities		Tax Administration			
			established by the President of					
			the Republic of Azerbaijan"					
5.2.13	Submission of a	- Enhanced e-signature	Parts 2 and 2-1 of Decree No.	Internet Tax Inspectorate	Main Department for	Instant	Notification of	Completely
-e-m	private notary's	_	429 of the President of the	(https://new.e-taxes.gov.	Control of	(Taking into	acceptance of the	electronic
	tax return to the		Republic of Azerbaijan dated	az)	Declarations and Desk	account	declaration	
	Tax authority		23.05.2011 "On some measures	,	Tax Checks of the	system		
			in the field of organisation of		State Tax Service	processing		
			provision of e-services by state		apparatus	time)		
			bodies and public legal entities		and the Main			
			established by the President of		Department of Digital			
			the Republic of Azerbaijan"		Tax Administration			
5.2.14	Submission of a	- Enhanced e-signature	- Article 16 and 72 of the Tax Code	Internet Tax Inspectorate	Main Department for	Instant	Notification of	Completely
-	simplified	- Ennanced e-signature	- Parts 2 and 2-1 of Decree No.			Instant		Completely electronic
-e-m				(https://new.e-taxes. gov.	Control of Declarations	(Taking into	acceptance of the	electronic
	immovable		429 of the President of the	az)	and Desk Tax Checks	account	declaration	
	property tax		Republic of Azerbaijan dated		of the State Tax Service	system		
	declaration to the		23.05.2011 "On some measures		apparatus	processing		
	tax authority		in the field of organisation of		and the Main	time)		
			provision of e-services by state		Department of Digital			
			bodies and public legal entities		Tax Administration			
			established by the President of					
			the Republic of Azerbaijan"					
5.2.15	Submission to the	 Enhanced e-signature 	 Article 16 and 72 of the Tax 	Internet Tax Inspectorate	Main Department for	Instant	Notification of	Completely
e-m	tax authority of		Code	(www.e-taxes.gov.az)	Control of Declarations	(Taking into	acceptance of the	electronic
	certificates of		- Parts 2 and 2-1 of Decree No.		and Desk Tax Checks	account	declaration	
	absence of		429 of the President of the		of the State Tax Service	system		
	obligation to pay		Republic of Azerbaijan dated		apparatus	processing		
	taxes.		23.05.2011 "On some measures		and the Main	time)		
	contributions to		in the field of organisation of		Department of Digital	-,		
	compulsory state		provision of e-services by state		Tax Administration			
	social insurance		bodies and public legal entities		. a.z. z tarrii ilottatiori			
	and		established by the President of					
	unemployment		the Republic of Azerbaijan"					
	insurance and		- Decisions of the Ministry of					
	contributions to		Taxes "On recognising a taxpayer					
1	compulsory		as a risky taxpayer" and "On excluding a taxpayer from the list					
	health insurance							

			of risky taxpayers", approved by Order No. 1917040101761200 of the Ministry of Taxes dated 24.01.2020 - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.11 "List of types of eservices".					
5.3.	Issuance of an extract from the personal account	- Free form application. (not required when making an application at a taxpayer service centre)	- Article 87.2-ci of the Tax Code - Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, service centers for taxpayers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and medium-sized business homes	Taking into account the territorial principle, Department of Economic Analysis and Accounting Control of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Economic Analysis and Budget Forecast Execution Control Department of the Main Departments and Territorial Tax Departments of the State Tax Service under the Ministry of Economy, Budget Execution Control Department of the Nakhchivan Autonomous Republic, Budget Forecast Execution Control Department of the Territorial Tax Department of the Territorial Tax Department of the Territorial Tax Department of the Territorial Tax Department of the	15 days	- Personal account extract	Partially electronic (see Service No.5.3-e-m

					State Tax Service under the Ministry of Economy.			
5.3-e-m	Acceptance of an application for issue an extract from the personal account	- Enhanced e-signature	- Article 87.2 of the Tax Code - Article 10 of the Law No. 1024- IIIQ "On Access to Information" dated 30.09.2005 - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.13 "List of types of e- services" - "Administrative Regulations for electronic service "Checking the uniqueness of the name of a commercial Legal Entity", approved by the Resolution No. 1217050000004800 of the Board of the Ministry of Taxes dated	Internet Tax Inspectorate (https://new.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service Department	15 days	- Personal account extract (sent to e- cabinet)	Completely electronic (reception of the appeal)
5.4.	Issue a settlement act	- Free form application (not required when making an application at a taxpayer service centre)	- Article 15.1.15-3, 24.1.4-1 and 87.2 of the Tax Code Law No. 1308-IVQ of 30.09.2015 "On Citizens' Appeals" - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, service centers for taxpayers (the service center located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), with targeted service, small and mediumsized business homes	Taking into account the territorial principle, Economic Analysis and Accounting Control Department of the Economic Analysis and Accounting Control Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku	15 days	- Settlement act	Partially electronic (see Service No. 5.4-e-m)

					City of the State Tax Service under the Ministry of Economy, Economic Analysis and Budget Forecast Execution Control Departments of Territorial Departments and Departments of the State Tax Service under the Ministry of Economy, Department for Control over			
					Execution of Budget Forecasts of Territorial Departments and			
					Departments of the State Tax Service under			
					the Ministry of Economy.			
5.4-e- m	Acceptance of application for issue acts of settlement	- Enhanced e-signature	- Article 87.2 of the Tax Code - Article 10 of the Law No. 1024- IIIQ "On Access to Information" dated 30.09.2005 - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.14 of the "List of types of e-services" - "Administrative Regulations for electronic service "Checking the uniqueness of the name of a commercial Legal Entity", approved by the Resolution No. 1217050000004800 of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (https://new.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service Department	15 days	-Settlement Act (sent to e-cabinet)	Completely electronic (reception of the appeal)

5.5.	Issue a receipt for income tax paid in connection with wage employment in the Republic of Azerbaijan	"Receipt of income tax paid in connection with wage employment in the Republic of Azerbaijan"	- Protocol and Supplement "On Taxation of Employees and Individuals" adopted under production sharing agreements.	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, Main Department of National Revenues of the State Tax Service under the Ministry of Economy and Main Department of Local Revenues of the State Tax Service under the Ministry of Economy of Baku City (Including taxpayers registered with the territorial tax office of the State Tax Service under the Ministry of Economy No. 5, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 6, territorial tax office of the State Tax Service under the Ministry of Economy No. 13) Department of declarations, territorial tax offices and offices of the State Tax Service under the Ministry of Economy analyses of declarations and desk tax inspection offices/departments (taxpayers registered with the territorial tax office of the State Tax Service under the Ministry of Economy No. 5, territorial tax office of the State Tax Service under the Ministry of Economy No. 5, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territorial tax office of the State Tax Service under the Ministry of Economy No. 8, territoria	30 days	- Receipt of income tax paid in connection with wage employment in the Republic of Azerbaijan	Partially electronic
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					Ministry of Economy No.6, territorial tax office of the State Tax Service under the Ministry of Economy No.13, as an exception), Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
5.6.	Issue an extract of a commercial organisation from the state register in the form of a copy of documents	- Free-form application (not required when completing the application form at the Taxpayer Service Centre) - Document confirming payment of the state duty (except for state bodies and founders of the legal entity) (Note: extract from state registers in the form of copies of documents (except for information on founders (participants) of commercial legal entities and their shares in the authorised capital (information on founders (participants) of commercial legal entities and their shares in the authorised capital shall be submitted when the founder (s) or his (their) representative (s) apply to state bodies and other persons, except for founders, in accordance with the Law of the Republic of Azerbaijan "On State Duty" with the collection of the fee.	- Law N 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities" - Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - Article 10 of the Law No. 1024- IIIQ "On Access to Information" dated 30.09.2005 - Articles 20, 20-1 of the Law N 223-IIIQ"On state duty" dated 04.12.2001 - Methodological guidelines for the state registration of commercial organisations and public legal entities with tax authorities", approved by order n 2217040100297300 of the State Tax Service (DVX) dated 04.04.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, Department of state registration of legal entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, departments of state registration and taxpayer registration of territorial tax departments and agencies of the State Tax Service under the Ministry of Economy, State registration and taxpayer registration and taxpayer registration departments of territorial tax departments of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	15 days	- Extract from the state register	Partially electronic
5.7.	Issue duplicates and copies of registration documents of commercial organisations and public legal entities	- Free-form application (not required when completing the application form at the Taxpayer Service Centre) (When the registration certificate becomes invalid, it is attached to the application. A duplicate of the registration certificate is issued with a fee charged in accordance with the Law of the Republic of Azerbaijan 'On State Duty')	-Article 20 of Law No. 223-III "On State Duty" dated 04.12.2001 - Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - "Methodological guidelines for the state registration of commercial organisations and public legal entities with tax authorities", approved by order n 2217040100297300 of the State	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers	Taking into account the territorial principle, Department of state registration of legal entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, departments of state registration and	- 15 days - New copy of the certificate - 2 days - When processing applications for a new copy of the certificate at	- New copies and duplicates of documents	Partially electronic

			Tax Service (DVX) dated 04.04.2022	registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), Department of State Registration of Legal Entities of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy, "ASAN Service" centres (only a new copy of the certificate) (without regard to the territorial principle)	registration of taxpayers of territorial tax administrations and departments of the State Tax Service under the Ministry of Economy, departments of state registration and registration of taxpayers of territorial tax administrations of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, taxpayer service centres, Taking into account the territorial principle (only a new copy of the certificate)			
5.8.	Issue copies of duplicates of taxpayers' accounting documents	- Free-form application (not required when completing the application form at the Taxpayer Service Centre)	Law No. 1308-IVQ of 30.09.2015 "On Citizens' Appeals" - "Rules for registration, reregistration and deregistration of Natural Entities (physical persons)", approved by Resolution No. 1917050000006200 of the Board of the Ministry of Taxes dated 03.05.2019 - "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), Department of State Registration of Legal Entities of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy, "ASAN Service" centres (only a new copy of the certificate) (without regard to the territorial principle)	Taking into account the territorial principle, Department of state registration of legal entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, departments of state registration and registration and registration state administrations and departments of the State Tax Service under the Ministry of Economy, departments of the State Tax Service under the Ministry of Economy, departments of the State Tax Service under the Ministry of Economy, departments of state registration and registration of taxpayers of territorial tax administrations of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, taxpayer service centres, Taking into account the territorial principle (only a new copy of the certificate)	- 15 days - New copy of the certificate - 2 days - When processing applications for a new copy of the certificate at the service centre: When submitting an application Taking into account the processing time	- New copies of documents	Partially electronic

5.8-1	Issue copies of tax returns (reports) of taxpayers	- Free-form application (not required when making an application at a taxpayer service centre)	Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, Department of state registration of legal entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, departments of state registration and registration of taxpayers of territorial tax administrations and departments of the State Tax Service under the Ministry of Economy, departments of the State Tax Service under the Ministry of Economy, departments of state registration and registration of taxpayers of territorial tax administrations of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, taxpayer service centres, Taking into account the territorial principle (only a new copy of the certificate)		- Copies of tax returns (reports)	Partially electronic
5.9.	Issue a certificate "On attracting VAT at zero per cent interest rate (0%)"	- Application, agreement stipulated by value added tax protocols approved on the basis of the provisions of production sharing agreements	- Protocol on value added tax approved based on the provisions of production sharing agreements	Taxpayer Service Centre of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy and Documentation Department of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy	Department of Declarations of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy	20 working days	- Certificate of attracting VAT at zero per cent interest rate (0%)	Completely electronic (see Service No. 5.9-e)
5.9-e	Issue a certificate "On attracting VAT at zero per cent interest rate (0%)"	Enhanced e-signature	- Protocol on VAT tax approved based on the provisions of production sharing agreements - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state	Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notification of acceptance of the certificate	Completely electronic

			bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.69 "List of types of eservices".					
5.10.	Issuance of residence certificate (form DTA-01)	Application for obtaining a resident certificate (DTA-01)	- Article 24 of the Tax Code - "Rules for administration of international treaties on cancellation of double taxation concluded between the Republic of Azerbaijan and other states' and rules for filling in the relevant documents", approved by Decision No. 171705000009300 of the Board of the Ministry of Taxes dated 12.06.2017	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)	Taking into account the territorial principle, (including taxpayers registered with the territorial tax office of the State Tax Service under the Ministry of Economy No.5, territorial tax office of the State Tax Service under the Ministry of Economy No.8, territorial tax office of the State Tax Service under the Ministry of Economy No.6, territorial tax office of the State Tax Service under the Ministry of Economy No.6, territorial tax office of the State Tax Service under the Ministry of Economy No. 13) Department of declarations, territorial tax offices and offices of the State Tax Service under the Ministry of Economy analyses of declarations and desk tax inspection offices/departments (taxpayers registered with the territorial tax office of the State Tax Service under the Ministry of Economy No. 5, territorial tax office of the State Tax Service under the Ministry of	30 days (can be doubled to 30 days if time is needed for further study)	- Resident Certificate	Completely electronic (see Service No. 5.10-e)

under the Ministry of Economy No. 6, territorial tax office of the State Tax Service under the Ministry of Economy No. 13, as an exeption), Department of Economic Analysis, Analysis of Declarations and Desk Tax Checks of the Department for Control over Execution of Budget Forecast of the Office of Territorial	
the State Tax Service under the Ministry of Economy No. 13, as an exeption), Department of Economic Analysis, Analysis of Declarations and Desk Tax Checks of the Department for Control over Execution of Budget Forecast of the Office of Territorial	
Economy No. 13, as an exeption), Department of Economic Analysis, Analysis of Declarations and Desk Tax Checks of the Department for Control over Execution of Budget Forecast of the Office of Territorial	
exeption), Department of Economic Analysis, Analysis of Declarations and Desk Tax Checks of the Department for Control over Execution of Budget Forecast of the Office of Territorial	
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of the Department for Control over Execution of Budget Forecast of the Office of Territorial	
Control over Execution of Budget Forecast of the Office of Territorial	
the Office of Territorial	
Tax Administrations of	
the State Tax Service under the Ministry of	
Economy of the	
Nakhchivan	
Autonomous Republic	
	Completely
	electronic
certificate (Form international treaties on taxes.gov.az) Department of National to 30 days if Revenues of the State time is	
concluded between the Republic Tax Service under the needed for	
of Azerbaijan and other states' Ministry of Economy further	
and rules for filling in the relevant and Main Department of study)	
documents", approved by Local Revenues of the	
Decision No. 171705000009300 State Tax Service under	
of the Board of the Ministry of the Ministry of Taxes dated 12.06.2017 the Ministry of Economy of Baku City (Including	
taxpayers registered	
with the territorial tax	
office of the State Tax	
Service under the	
Ministry of Economy	
No.5, territorial tax office of the State Tax	
Service under the	
Ministry of Economy	
No. 8, territorial tax	
office of the State Tax	
Service under the	
Ministry of Economy	
No.6, territorial tax office of the State Tax	
Service under the	
Ministry of Economy	

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					No. 13) Department of			
					declarations, territorial			
					tax offices and offices of			
					the State Tax Service			
					under the Ministry of			
					Economy analyses of			
					declarations and desk			
					tax inspection			
	0 " " 1		A 11 1 12 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1		offices/departments			
5.11.	Confirmation of	-Application "On deduction of tax	- Article 127 of the Tax Code	Taking into account the	Department of	30 days (can	- Letter of consent	Completely
	the amount of	paid in a foreign country from tax	- "Rules for administration of	territorial principle, taxpayer	Economic Analysis,	be doubled	in form DTA-02	electronic
	tax paid in the	accrued in the Republic of	international treaties on	service centres (the service	Control over Execution	to 30 days if		(see Service No.
	other	Azerbaijan" (Form DTA-02)	cancellation of double taxation	centre located in the	of Declarations and	time is needed for		5.11-e)
	Contracting	- All supporting documents	concluded between the Republic	administrative building of	Budget Forecast of the Office of Territorial Tax	further		
	State and deductible from	(contracts, documents confirming	of Azerbaijan and other states" and rules for filling in the relevant	the Main Department of National Revenue of the				
		payment of taxes in the foreign		State Tax Service under the	Departments of the	study)		
	the tax accrued in the Republic	country, confirming shareholding, debt obligation, copyright, etc.)	documents", approved by Decision No. 171705000009300	Ministry of Economy is	State Tax Service under the Ministry of Economy			
	of Azerbaijan	concerning income received in	of the Board of the Ministry of	intended only for taxpayers	of the Nakhchivan			
	(Form DTA-02))	the foreign country and taxes paid	Taxes dated 12.06.2017	registered with the Main	Autonomous Republic			
	(1 01111 D1A-02))	(withheld) on this income.) copies	Taxes dated 12.00.2017	Department of National	(based on the			
		certified accordingly.		Revenue of the State Tax	conclusion of the Main			
		Thus, the supporting documents		Service under the Ministry	Department of			
		attached to the application and		of Economy)	International Taxation			
		corresponding to the national		or Economy)	and Tax Monitoring of			
		legislation and administration of			the Office of the State			
		the given state by the authorised			Tax Service)			
		body of another agreed state			rax corvice)			
		must be legalised by the Ministry						
		of Foreign Affairs of the Republic						
		of Azerbaijan or consulates of the						
		Republic of Azerbaijan in foreign						
		countries.						
		Legalisation of submitted						
		supporting documents is not						
		required if the other contracting						
		state has acceded to the 1961						
		Hague Convention "Abolishing						
		the Requirement of Legalisation						
		for Foreign Public Documents"						
		and this Convention applies						
		between the Republic of						
		Azerbaijan and this other state. In						
		this case, an apostille is placed						
		on the documents by an						
		Authorised Body of that State						
		under the Hague Convention.						
		Other state, which agreed						
		between the states-participants of						
		the Commonwealth of						
		Independent States (CIS) on						

5.11-e	Application "On deduction of tax paid in a foreign country from tax accrued in the Republic of	joining the Minsk Convention of 22 January 1993 'on legal relations and legal assistance in civil, family and criminal cases' and (or) the Kishinev Convention of 7 October 2002. 'In case of application of these conventions between the Republic of Azerbaijan and this other state, documents issued by an authorised body of this state or a private person within its competence and certified by a stamped seal are accepted without legalisation and without apostille. If other international agreements, to which both the Republic of Azerbaijan and other contracting state are parties, stipulate other rules than those mentioned above, the documents shall be executed in accordance with these provisions. If it is possible to verify the authenticity of the said supporting documents by QR code and (or) identification number from the official web page of the relevant authority of the foreign state that provided them, these documents shall be submitted to the relevant tax authority without confirmation. If the documents attached to the application are in a foreign language, it is necessary to submit their notarised translation into Azerbaijani language. - Enhanced e-signature	- Article 127 of the Tax Code - "Rules for administration of international treaties on cancellation of double taxation concluded between the Republic of Azerbaijan and other states"	Internet Tax Inspectorate (www.e-taxes.gov.az)	Department of Economic Analysis, Control over Execution of Declarations and Budget Forecast of the Office of Territorial Tax	30 days (can be doubled to 30 days if time is needed for further	- Letter of consent in form DTA-02	Completely electronic
5 5	deduction of tax paid in a foreign country from tax accrued in the		"Rules for administration of international treaties on cancellation of double taxation concluded between the Republic		Economic Analysis, Control over Execution of Declarations and Budget Forecast of the	be doubled to 30 days if time is needed for		

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					Department of			
					International Taxation			
					and Tax Monitoring of			
					the Office of the State			
			A :: 1 0 ((:) = 0 1		Tax Service)	22 / /		
5.12.	Application to a	-Application 'on application of	- Article 24 of the Tax Code	Taking into account the	Department of	30 days (can	Consent letter	Completely
	non-resident of	exemption or reduced rate	- "Rules for administration of	territorial principle, taxpayer	Economic Analysis,	be doubled		electronic
	an exemption or	provided for by the international	international treaties on	service centres (the service	Control over Execution	to 30 days if		(see Service No.
	lower tax rate	treaty to the source of payment of	cancellation of double taxation	centre located in the	of Declarations and	time is		5.12-e)
	provided by an	non-resident's income from the	concluded between the Republic	administrative building of	Budget Forecast of the	needed for		
	international	Republic of Azerbaijan' (form	of Azerbaijan and other states"	the Main Department of	Office of Territorial Tax	further		
	treaty (Form	DTA-03)	and rules for filling in the relevant	National Revenue of the	Departments of the	study)		
	DTA-03)	-Residence certificate confirming	documents, approved by	State Tax Service under the				
		the residence of a non-resident in	Resolution No.	Ministry of Economy is	the Ministry of Economy			
		another state under the	171705000009300 of the Board	intended only for taxpayers	of the Nakhchivan			
		agreement - All supporting documents	of the Ministry of Taxes dated 12.06.2017	registered with the Main Department of National	Autonomous Republic (based on the			
		(contracts, invoices, documents	12.00.2017	Revenue of the State Tax	conclusion of the Main			
		confirming the share of		Service under the Ministry	Department of			
		participation, debt obligation,		of Economy)	International Taxation			
		copyright) that give the basis for		or Economy)	and Tax Monitoring of			
		the payment of income and prove			the Office of the State			
		that the person who received the			Tax Service)			
		income is the actual owner of this			Tax Octvice)			
		income. certificate of completed or						
		forthcoming works (services) from						
		the person paying the income,						
		etc.) copies certified (legalised) in						
		due order. Thus, the supporting						
		documents attached to the						
		application and corresponding to						
		the national legislation and						
		administration of the given state by						
		the authorised body of another						
		agreed state must be legalised by						
		the Ministry of Foreign Affairs of						
		the Republic of Azerbaijan or						
		consulates of the Republic of						
		Azerbaijan abroad. Legalisation of						
		submitted supporting documents is						
		not required if the other contracting						
		state has acceded to the 1961						
		Hague Convention 'Abolishing the						
		Requirement of Legalisation for						
		Foreign Public Documents' and						
		this Convention applies between						
		the Republic of Azerbaijan and this other state. In this case, an						
		apostille is placed on the						
		documents by an authorised body						
		of that State under the Hague						
		or mai state under the hague		1			1	1

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		Convention. Other state, which						
		agreed between the states-						
		participants of the Commonwealth						
		of Independent States (CIS) on						
		joining the Minsk Convention of 22						
		January 1993 'on legal relations						
		and legal assistance in civil, family						
		and criminal cases' and (or) the						
		Kishinev Convention of 7 October						
		2002. 'In the case of application of						
		these conventions between the						
		Republic of Azerbaijan and this						
		other state, documents issued by						
		an authorised body of this state or						
		,						
		a private person within its						
		competence and certified by a						
		stamped seal are accepted without						
		legalisation and without apostille.						
		If other international agreements,						
		to which both the Republic of						
		Azerbaijan and another						
		contracting state is a party,						
		stipulate rules other than those						
		mentioned above, the execution						
		of documents shall be carried out						
		in accordance with these						
		provisions. If it is possible to						
		verify the authenticity of the said						
		supporting documents by QR						
		code and (or) identification						
		number from the official web page						
		of the relevant authority of the						
		foreign state that provided them,						
		these documents shall be						
		submitted to the relevant tax						
		authority without confirmation.						
		If the documents attached to the						
		application are in a foreign						
		language, it is necessary to						
		submit their notarised translation						
		into Azerbaijani language.						
5.12-e	Statement "On	- Enhanced e-signature	- Article 24 of the Tax Code	Internet Tax Inspectorate	Taking into account the	30 days (can	-Consent letter	Completely
	applicationof	Ŭ	- "Rules for administration of	(www.e-taxes.gov.az)	territorial principle,	be doubled		electronic
	exemption from		international treaties on]	Main Department of	to 30 days if		
	tax or reduced		cancellation of double taxation		National Revenues of	time is		
	tax rate to the		concluded between the Republic		the State Tax Service	needed for		
	source of		of Azerbaijan and other states'		under the Ministry of	further		
	payment of		and rules for filling in the relevant		Economy and Main	study)		
	non-resident's		documents", approved by		Department of Local	, ,		
	income from the		Decision No. 171705000009300		Revenues of the State			
	Republic of				Tax Service under the			
L	1 (Opublic of	I		1	Tax Service under the			

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	Azerbaijan"		of the Board of the Ministry of		Ministry of Economy of			
	(Form DTA-03)		Taxes dated 12.06.2017		Baku City (including			
					taxpayers registered			
					with Territorial Tax			
					Office of the State Tax			
					Service under the			
					Ministry of Economy			
					No.5, Territorial Tax			
					Office of the State Tax			
					Service under the			
					Ministry of Economy			
					No.8, Territorial Tax			
					Office of the State Tax			
					Service under the			
					Ministry of Economy			
					No.6, Territorial Tax			
					Office of the State Tax			
					Service under the			
					Ministry of Economy			
					No.13) Department of			
					declarations,			
					departments /branches			
					for analysing			
					declarations and Desk			
					Tax Checks of territorial			
					offices and departments			
					of the State Tax Service			
					under the Ministry of			
					Economy			
5.13.	Confirmation of	- "Application on approval of	- Article 24 of the Tax Code	Taking into account the	Taking into account the	30 days (can	Certificate "On	Completely
	taxes paid by a	taxes paid by a non-resident in	- "Rules for administration of	territorial principle,	territorial principle,	be doubled	taxes paid"	electronic
	non-resident in	the Republic of Azerbaijan" (Form	international treaties on	taxpayer service centres	Main Department of	to 30 days if	'	(see Service No.
	the Republic of	DTA-04)	cancellation of double taxation	(the service centre located	National Revenues of	time is		5.13-e)
	Azerbaijan	,	concluded between the Republic	in the administrative	the State Tax Service	needed for		,
	(Form DTA-04)		of Azerbaijan and other states'	building of the Main	under the Ministry of	further		
	,		and rules for filling in the relevant	Department of National	Economy and Main	study)		
			documents", approved by	Revenue of the State Tax	Department of Local			
			Decision No. 171705000009300	Service under the Ministry	Revenues of the State			
			of the Board of the Ministry of	of Economy is intended	Tax Service under the			
			Taxes dated 12.06.2017	only for taxpayers	Ministry of Economy of			
				registered with the Main	Baku City (including			
				Department of National	taxpayers registered			
	1			Revenue of the State Tax	with Territorial Tax			
	1			Service under the Ministry	Office of the State Tax			
	1			of Economy)	Service under the			
				5. 255/16/11 /)	Ministry of Economy			
					No.5, Territorial Tax			
	1				Office of the State Tax			
					Service under the			
					Ministry of Economy			
	1				No.8, Territorial Tax			
1	1		ì	Ì	INO.O, TEITHORAI TAX			

					Office of the State Tax Service under the Ministry of Economy No.6, Territorial Tax Office of the State Tax Service under the Ministry of Economy No.13) Department of declarations, departments /branches			
5.42.0	"Application "On	Enhanced a cignotium	Article 24 of the Tay Code	Internet Toy Inconstructs	for analysing declarations and Desk Tax Checks of territorial offices and departments of the State Tax Service under the Ministry of Economy Taking into account the	20 days (see	- Certificate "On	Completely
5.13-e	Application On approval of taxes paid by a non-resident in the Republic of Azerbaijan" (Form DTA-04)	- Enhanced e-signature	- Article 24 of the Tax Code - "Rules for administration of international treaties on cancellation of double taxation concluded between the Republic of Azerbaijan and other states' and rules for filling in the relevant documents", approved by Decision No. 171705000009300 of the Board of the Ministry of Taxes dated 12.06.2017	Internet Tax Inspectorate (www.e-taxes.gov.az)	territorial principle, Main Department of National Revenues of the State Tax Service under the Ministry of Economy and Main Department of Local Revenues of the State Tax Service under the Ministry of Economy of Baku City (Including taxpayers registered with the territorial tax office of the State Tax Service under the Ministry of Economy No.5, territorial tax office of the State Tax Service under the Ministry of Economy No.8, territorial tax office of the State Tax Service under the Ministry of Economy No.6, territorial tax office of the State Tax Service under the Ministry of Economy No.6, territorial tax office of the State Tax Service under the Ministry of Economy No.13) Department of declarations, territorial tax offices of the State Tax Service under the Ministry of Economy territorial tax offices of	30 days (can be doubled to 30 days if time is needed for further study)	taxes paid"	Completely electronic

					the State Tax Service			
					under the Ministry of			
					Economy departments			
					/departments of			
					analyses of declarations			
					and desk tax audits			
					(taxpayers registered in			
					territorial tax			
					department of the State			
					Tax Service under the			
					Ministry of Economy			
					No.5, territorial tax			
					department of the State			
					Tax Service under the			
					Ministry of Economy			
					No.8, territorial tax			
					department of the State			
					Tax Service under the			
					Ministry of Economy			
					No.6, territorial tax			
					department of the State			
					Tax Service under the			
					Ministry of Economy			
					No.13, as an			
					exception), structural			
					subdivisions of territorial			
					tax departments of the			
					State Tax Service under			
					the Ministry of Economy			
					of the Nakhchivan			
					Autonomous Republic			
5.14.	Refund of taxes	-Application 'on application of	- Article 87 of the Tax Code	Taking into account the	Taking into account	25 days	Conclusion of the	Completely
	already paid by	exemption or reduced rate	- "Rules for refund of overpaid	territorial principle,	the territorial principle,		taxpayer on the	electronic
	a non-resident	provided for by the international	taxes, contributions for compulsory	taxpayer service centres	Department of		return of excess	(see Service
	in the Republic	treaty to the source of payment of	state social insurance and	(the service centre located	Declarations of the Main		payments to the	No.5.14-)
	of Azerbaijan to	non-resident's income from the	unemployment insurance, interest	in the administrative	Department of National		budget	
	a non-resident	Republic of Azerbaijan' (form	and financial sanctions", approved	building of the Main	Revenues of the State			
	(Form DTA-05)	DTA-05)	by Decree of Cabinet of Ministers	Department of National	Tax Service under the			
		-Residence certificate confirming	No. 313 dated 16.07.2019	Revenue of the State Tax	Ministry of Economy,			
		the residence of a non-resident in	- "Rules for administration of	Service under the Ministry	Department for Control			
		another state under the	international treaties on	of Economy is intended	over Execution of			
	1	agreement	cancellation of double taxation	only for taxpayers	Forecast Indicators of			
	1	- All supporting documents	concluded between the Republic	registered with the Main	the Main Department of			
		(contracts, invoices, documents	of Azerbaijan and other states'	Department of National	Local Revenues of			
	1	confirming the share of	and rules for filling in the relevant	Revenue of the State Tax	Baku City of the State			
		participation, debt obligation,	documents", approved by	Service under the Ministry	Tax Service under the			
		copyright) that give the basis for	Decision No. 171705000009300	of Economy)	Ministry of Economy,			
		the payment of income and prove	of the Board of the Ministry of		Departments/Departme			
	1	that the person who received the	Taxes dated 12.06.2017		nts for Analysis of			
	1	income is the actual owner of this	13.50 44.04 12.50.2017		Declarations and Desk			
		income, certificate of completed			Tax Checks of			
	I	moonie. certinoate di completed			TAX CHECKS UI		I	1

or fo	forthcoming works (services)	Territorial Tax
	m the person paying the	Departments and
	ome, etc.) copies certified	Departments of the
	galised) in due order.	State Tax Service under
	us, the supporting documents	the Ministry of Economy
	ached to the application and	(Tax Administration of
	responding to the national	the State Tax Service
	islation and administration of	under the Ministry of
	given state by the authorised	Economy No.5,
	dy of another agreed state	Territorial Tax
	ist be legalised by the Ministry	Administration of the
	Foreign Affairs of the Republic	State Tax Service under
	Azerbaijan or consulates of the	the Ministry of Economy
	public of Azerbaijan abroad.	No.8, Territorial Tax
	galisation of submitted	Administration of the
· ·		
	oporting documents is not quired if the other contracting	State Tax Service under the Ministry of Economy
	te has acceded to the 1961	No.6. Territorial Tax
		Administration of the
	gue Convention 'Abolishing the	
	quirement of Legalisation for	State Tax Service under
	reign Public Documents' and	the Ministry of Economy
	s Convention applies between	No.13 as an exception),
	Republic of Azerbaijan and	Structural subdivisions
	s other state. In this case, an	of the Territorial Tax
	ostille is placed on the	Department of the State
	cuments by an authorised body	Tax Service under the
	that State under the Hague	Minister of Economy of
	nvention.	the Nakhchivan
	ner state, which agreed	Autonomous Republic
	tween the states-participants of	(Based on the opinion
	Commonwealth of	of the Main Department
	lependent States (CIS) on	of International Taxation
join	ning the Minsk Convention of	and Tax Monitoring of
22.	January 1993 'on legal	the State Tax Service)
	ations and legal assistance in	
	il, family and criminal cases'	
	d (or) the Kishinev Convention	
	7 October 2002. 'In the case of	
арр	plication of these conventions	
	ween the Republic of	
	erbaijan and this other state,	
	cuments issued by an	
	thorised body of this state or a	
	vate person within its	
	mpetence and certified by a	
	mped seal are accepted	
with	hout legalisation and without	
	ostille.	
If ot	ther international agreements,	
to w	which both the Republic of	
Aze	erbaijan and another	

5.14- e.	Refund of taxes already paid by a non-resident in the Republic of Azerbaijan to a non-resident (Form DTA-05)	contracting state is a party, stipulate rules other than those mentioned above, the execution of documents shall be carried out in accordance with these provisions. If it is possible to verify the authenticity of the said supporting documents by QR code and (or) identification number from the official web page of the relevant authority of the foreign state that provided them, these documents shall be submitted to the relevant tax authority without confirmation. If the documents attached to the application are in a foreign language, it is necessary to submit their notarised translation into Azerbaijani language. - Enhanced e-signature	- Article 24 of the Tax Code - "Rules for refund of overpaid taxes, contributions for compulsory state social insurance and unemployment insurance, interest and financial sanctions", approved by Decree of Cabinet of Ministers No. 313 dated 16.07.2019 - "Rules for administration of international treaties on cancellation of double taxation concluded between the Republic of Azerbaijan and other states' and rules for filling in the relevant documents", approved by Decision No. 171705000009300 of the Board of the Ministry of Taxes dated 12.06.2017	Internet Tax Inspectorate (www.e-taxes.gov.az)	Taking into account the territorial principle, Department of Declarations of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments/Departments for Analysis of	25 days	- Conclusion of the taxpayer on return of excessive payments to the budget	Completely electronic
			documents", approved by Decision No. 171705000009300 of the Board of the Ministry of		Service under the Ministry of Economy, Departments/Departm			

	1	T	T	T	Tamitarial Tax		I	
					Territorial Tax Administration of the			
					State Tax Service			
					under the Ministry of			
					Economy No.8,			
					Territorial Tax			
					Administration of the			
					State Tax Service			
					under the Ministry of			
					Economy No.6, Territorial Tax			
					Administration of the			
					State Tax Service			
					under the Ministry of			
					Economy No.13 as an			
					exception), Structural			
					subdivisions of the			
					Territorial Tax			
					Department of the			
					State Tax Service			
					under the Minister of			
					Economy of the			
					Nakhchivan			
					Autonomous Republic			
					(Based on the opinion			
					of the Main			
					Department of			
					International Taxation			
					and Tax Monitoring of			
					the State Tax Service			
5.15.	Issuing an	- "Application for refund of	- Article 87 of the Tax Code	Taking into account the	Taking into account the	-Conclusion	- Conclusion to the	Partially
	opinion on the	overpaid contributions for	- "Rules for refund of overpaid	territorial principle,	territorial principle,	on taxes and	local financial	electronic (see
	refund from the	compulsory state social insurance	taxes, contributions for	taxpayer service centres	Department of	a copy of the	authority on taxes	Service No.
	budget of	and unemployment insurance,	compulsory state social insurance	(the service centre located	Declarations of the	application	(conclusion is sent	5.15-e)
	overpaid taxes,	interest accrued thereon, as well	and unemployment insurance,	in the administrative	Main Department of	from the date	to the local	(only for taxes)
	contributions to	as financial sanctions imposed for	interest and financial sanctions",	building of the Main	National Revenues of	of receipt of	financial authority	
	compulsory	violation of the legislation on	approved by Decree of Cabinet of	Department of National	the State Tax Service	the application -	and to the	
	state social	compulsory state social	Ministers No. 313 dated	Revenue of the State Tax	under the Ministry of	12 days for a	taxpayer, to the	
	insurance and	insurance"	16.07.2019	Service under the Ministry	Economy,	VAT payer	authority	
	unemployment	- "Application for a refund of	- "Rules for deduction of overpaid	of Economy is intended	- Department for	carrying out	responsible for	
	insurance,	property tax paid on State	taxes, contributions for	only for taxpayers	Control over Execution	operations at	social security and	
	interest and	property whose privatisation has	compulsory state social insurance	registered with the Main	of Forecast Indicators	least 50 per	protection on	
	financial	been completed" and documents	and unemployment insurance,	Department of National	of the Main	cent of which	contributions to	
	sanctions	confirming the completion of the	interest and financial sanctions	Revenue of the State Tax	Department of Local	are subject to	compulsory state	
		privatisation of State property	from the budget and payment of	Service under the Ministry	Revenues of Baku	VAT at zero	social insurance	
			other debts", approved by the	of Economy)	City of the State Tax	(0) rate, 3	and	
			Order No. 1917040101387000 of		Service under the	months for	unemployment	
			the Ministry of Taxes dated		Ministry of Economy,	other VAT	insurance)	
			04.11.2019		Departments/Departm	payers, 25 days for other		
					ents for Analysis of	taxpayers		
					Declarations and Desk	taxpayers		

					Tax Checks of Territorial Tax Departments and Departments of the State Tax Service under the Ministry of Economy. (Except for territorial tax directorate of the State Tax Service under the Ministry of Economy No. territorial tax directorate the State Tax Service under the Ministry of Economy No.8, territoria tax directorate of the State Tax Service under the Ministry of Economy No.6, territorial tax directorate of the State Tax Service under the Ministry of Economy No.6, territorial tax directorate of the State Tax Service under the Ministry of Economy No. 13), Departments on control over the budget forecast execution of the territorial department of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
5.15-e	Preventing applications for refund of overpaid taxes, interest and financial penalties to taxpayersi	- Enhanced e-signature	- Articles 87.4 and 179 of the Tax Code - "'Rules for refund of overpaid taxes, contributions for compulsory state social insurance and unemployment insurance, interest and financial sanctions", approved by Decree of Cabinet of Ministers No. 313 dated 16.07.2019 - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department of Digital Tax Administration of the State Tax Service apparatus	Instant (Taking into account system processing time)	- Acceptance notice	Completely electronic

5.16.	Extension of the	deadline for fulfilment of a tax liab	- "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.67 "List of types of e- services".				
c c c t t c t t t	fulfilment of tax obligation in case of threat of bankruptcy of the taxpayer in case of one-time payment of tax debt or inability of the taxpayer to	the event and the amount of damage caused by it -Information on the balance of cash in the taxpayer's cash desk, on his current or other accounts in national or foreign currency as of the date of application, the name and amount of debts with indication of TINs of debtors and creditors, as well as on	the Tax Code Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main	Departments on control over fulfilment of tax obligations of local tax authorities of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, department on	deadline for the fulfilment of a tax obligation" or "Decision to refuse to extend the deadline for the fulfilment of a tax obligation"	
r c lı (t f	taxpayer to repay the tax debt in one lump sum (In case of taxpayer's debt from AZN 500 to AZN 300,000)	creditors, as well as on transactions made on bank and other payment accounts for the last year - If the amount of the tax liability exceeds the upper limit of the established amounts, any of the stated below documents shall be additionally attached: - Bank guarantee; - Guarantee agreement (according to which the person being the guarantor must be registered with the tax authority for at least one year, must not have debts on taxes, compulsory state social insurance, unemployment insurance and compulsory health insurance, interest and financial sanctions, must not be a risky taxpayer and must not have any obligations related to the fact that this person has the ability to fulfil the tax obligation of the taxpayer-applicant to the tax authority must be submitted to the tax authority). - Pledge agreement (the		registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy), Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republ	department on consideration of appeals of the Main Department of Obligations Management, Department on control over fulfilment of tax and social obligations of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy.		

				1	1		1
5.16- 2. Extension of the term of fulfilment of tax obligation in case of threat of bankruptcy of the taxpayer in case of one-time payment of tax debt or inability of the taxpayer to repay the tax debt in one lump sum (In case of taxpayer's debt from AZN 500 to AZN 300,000)	necessary information on the property to be pledged as security for the tax obligation in the manner prescribed by law. 50 per cent of the total market value of the property to be pledged must exceed the amount of the debt.)-written consent of the taxpayer to the entry of movable and immovable property owned by him and suitable for sale into the register (the consent document must contain the necessary information about the property, 50 per cent of the total market value of the property must exceed the amount of the debt). (Note:The taxpayer must pay 10 per cent of the tax arrears stated in the application in order to extend the due date of the tax liability. - Written application by type(s) of tax (the taxpayer must pay 10 per cent of the tax obligation)Information about the balance of cash in the cash desk of the taxpayer, on his current or other accounts in national or foreign currency as of the date of application, the name and amount of the debt with indication of TINs of debtors and creditors, as well as transactions made on bank and other payment accounts for the last year - If the amount of tax liability exceeds the upper limit of the established amounts, taxpayers shall additionally attach any of the following documents to the application: - Bank guarantee; - Guarantee agreement (according to which the person who is the quaranter must be	- Articles 85.6.2, 85.6-1, 85.8, 85.9, 85.9-1, 85.10 and 85.11 of the Tax Code Law No. 1308-IVQ "On Citizens' Appeal" dated 30.09.2015 - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy), Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republ	Taking into account the territorial principle, Departments on control over fulfilment of tax obligations of local tax authorities of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, department on consideration of appeals of the Main Department of Obligations Management, Department of tax and social obligations of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy.	30 days	-"Decision to extend the deadline for the fulfilment of a tax obligation" or "Decision to refuse to extend the deadline for the fulfilment of a tax obligation"	Partially electronic
	who is the guarantor must be registered with the tax authority						

		for at least one year, have no						
		debts on taxes, compulsory state						
		social insurance, unemployment						
		insurance and compulsory health						
		insurance, interest and financial						
		penalties, must not be a risky						
		taxpayer and must not have						
		obligations related to the fact that						
		this person has the ability to fulfil						
		the tax obligation of the taxpayer-						
		applicant, the tax authority must						
		be provided with information on						
		their unencumbered legal						
		9						
		obligations.).						
		- Pledge Agreement (the						
		agreement must contain the						
		necessary information about the						
		property to be pledged as						
		security for the tax obligation in						
		the manner prescribed by law.						
		50 per cent of the total market						
		value of the property to be						
		pledged must exceed the						
		amount of the debt).						
		- Written Consent to the						
		registration of the taxpayer's						
		movable and immovable property						
		owned by him and suitable for						
		sale (the consent document must						
		contain the necessary information						
		about the property, 50 per cent of						
		the total market value of the						
		property must exceed the amount						
		of the debt)). (Note:this						
		circumstance does not apply to						
		contributions to compulsory state						
		social insurance, unemployment						
		insurance and compulsory health						
		insurance.)						
5.16-	Extension of the	- Written application by type(s) of	- Article 85.6.3, 85.6-1, 85.8,	Taking into account the	Taking into account	30 days	-"Decision to	Partially
3.	term of	tax (the taxpayer is obliged to	85.9, 85.10 and 85.11 of the Tax	territorial principle,	the territorial principle,	•	extend the	electronic
	fulfilment of the	pay 10 per cent of the tax debt	Code	taxpayer service centres	Departments on control		deadline for the	
	tax obligation	specified in the application in	- Law No. 1308-IVQ "On Citizens"	(the service centre located	over fulfilment of tax		fulfilment of a tax	
	on the state	order to extend the period of	Appeals" dated 30.09.2015	in the administrative	obligations of local tax		obligation" or	
	order performed	performance of the tax	- "Rules of record keeping in state	building of the Main	authorities of territorial		"Decision to refuse	
	by the taxpayer	obligation)).	tax authorities", approved by the	Department of National	tax departments of the		to extend the	
	in connection	-Information on the balance of	Order No. 2217040100077500 of	Revenues of the State Tax	State Tax Service under		deadline for the	
	with the	cash in the cash desk of the	the State Tax Service dated	Service under the Ministry	the Ministry of Economy		fulfilment of a tax	
	execution of	taxpayer, on his current or other	26.01.2022	of Economy is intended	of the Nakhchivan		obligation"	
	state orders in	accounts in national or foreign		only for taxpayers	Autonomous Republic,		3	
	accordance	currency as of the date of		registered with the Main	department on			
	20001441100	54		. ag.a.a.a mar ara mani	asparanoni on		1	

with the Law of the Republic of Azerbaijan 'On State Procurement' (In case of taxpayer's debt from AZN 500 to AZN 300,000)	application, the name and amount of the debt with indication of TINs of debtors and creditors, as well as on transactions made on bank and other payment accounts for the last year. - Certificate issued by the Ministry of Finance confirming that the customer is in arrears (Note: This circumstance does not apply to contributions to compulsory state social insurance, unemployment insurance and compulsory medical insurance.		Department of National Revenues of the State Tax Service under the Ministry of Economy), Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	consideration of appeals of the Main Department of Obligations Management, Department on control over fulfilment of tax and social obligations of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy.			
Extension of the term of fulfilment of tax liability by the taxpayer only in case of provision of goods of seasonal nature, performance of works or rendering of services (In case of taxpayer's debt from AZN 500 to AZN 300,000)	tax (the taxpayer must pay 10 per cent of the tax debt specified in the application in order to extend the period of performance of the tax obligation). -Information about the balance of cash in the cash desk of the taxpayer, on his current or other accounts in national or foreign currency as of the date of application, the name and amount of the debt with indication of TINs of debtors and creditors, as well as transactions	- Articles 85.6, 85.6-1, 85.9, 85.9-1, 85.9-2 and 85.11 of the Tax Code - Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy), Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	Taking into account the territorial principle, Departments on control over fulfilment of tax obligations of local tax authorities of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, department on consideration of appeals of the Main Department of Obligations Management, Department of tax and social obligations of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy.	30 days	"Decision to extend the deadline for the fulfilment of a tax obligation" or "Decision to refuse to extend the deadline for the fulfilment of a tax obligation"	Partially electronic

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		taxpayer and must not have obligations related to the fact that						
		this person has the ability to fulfil						
		the tax obligation of the taxpayer-						
		applicant, the tax authority must						
		be provided with information on						
		their unencumbered legal						
		obligations.).						
		- Pledge Agreement (the						
		agreement must contain the						
		necessary information about the						
		property to be pledged as						
		security for the tax obligation in						
		the manner prescribed by law.						
		50 per cent of the total market						
		value of the property to be						
		pledged must exceed the						
		amount of the debt) Written Consent to the						
		registration of the taxpayer's						
		movable and immovable						
		property owned by him and						
		suitable for sale (the consent						
		document must contain the						
		necessary information about the						
		property, 50 per cent of the total						
		market value of the property						
		must exceed the amount of the						
		debt)).						
		(Note:this circumstance does not						
		apply to contributions to compulsory state social						
		insurance, unemployment						
		insurance and compulsory						
		health insurance.)						
		(Note:This circumstance does						
		not apply to contributions to						
		compulsory state social						
		insurance, unemployment						
		insurance and compulsory						
		health insurance.)						
5.16.5.	Extension of	Written application	- Article 85.10 of the Tax Code	Taking into account the	Main Department for	30 days	Decision	Partially
	deferral if 75 per cent of the		- Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015	territorial principle, taxpayer service centres	Supervision over the Execution of Tax			electronic
	overdue debt is		- "Rules of record keeping in state	(the service centre located	Obligations of the			
	paid during the		tax authorities", approved by the	in the administrative	State Tax Service			
	deferral period		Order No. 2217040100077500 of	building of the Main	Apparatus			
	actorial poriod		the State Tax Service dated	Department of National				
			26.01.2022	Revenues of the State Tax				
				Service under the Ministry				
				of Economy is intended				
		·						

				only for taxpayers registered with the Main				
				Department of National Revenues of the State Tax Service under the Ministry				
				of Economy), Taxpayer service centres of territorial tax departments of the State				
				Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic				
5.17.	Provisional determination of tax liability	- Application for preliminary determination of tax liability - Documents related to the taxable transaction requiring a ruling - Notes on the legal consequences that may entail tax liabilities under the taxable transaction and the application of tax laws - Other information deemed necessary for the decision - A document confirming the payment of the state duty (after written or oral information made by the Tax authority after reviewing the application and documents)	-Articles 13.2.49-1, 55.1.3-1 and 77-1 of the Tax Code -Law No. 1036-II I "On Administrative Proceedings" dated 21.10.2005 -Resolution No. 171705000001700 of the Board of the Ministry of Taxes "On approval of a number of normative legal acts in order to improve tax administration" dated 12.01.2017	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy), Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	Working group established for the purpose of preliminary determination of tax liabilities	30 working days	Decision on provisional determination of tax liability	The filing is fully electronic (see Service No. 5.17-e)
5.17- e.	Decision on provisional determination of tax liability	- Enhanced e-signature	-Articles 13.2.49-1, 55.1.3-1 and 77-1 of the Tax Code -Law No. 1036-II I "On Administrative Proceedings" dated 21.10.2005 - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan"	Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	30 working days	Decision on provisional determination of tax liability	Partially electronic

			- "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.68 "List of types of e- services".					
5.18.	Issue a "Receipt for payment of the fixed amount under the simplified taxatior system, contributions for compulsory state social insurance and compulsory medical insurance"	amount under the simplified taxation system, contributions for	- Articles 24.1.6-1, 220.10, 220.11 and 221.8 of the Tax Code - Articles 10 and 14.6-1 of the Social Insurance Act of the Republic of Azerbaijan - Resolution No. 171705000001700 of the Board of the Ministry of Taxes of 12.01.2017 - Resolution No. 11 of the Collegium of the Ministry of Economy dated 10.05.2022	On the territory where an individual taxpayer is registered or performs the type of activity provided for in Article 220.10 of the Tax Code, and with regard to the head of family farming or individuals using owned agricultural land, taxpayer service centres within the scope of activities of the tax authority where the individual is registered or the land plot is located (except for the service centre located in the administrative building of the Main Department of the State Tax Service). Territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic taxpayers' service centres	Taxpayer service centres, which are within the scope of activities of the tax authority at the place of registration of an individual taxpayer or which carry out the type of activity stipulated by Article 220.10 of the Tax Code (except for the service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy), Territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic taxpayer service centres	- 1 day - in case of processing in the service center: at the moment of application submission, Taking into account the processing time	- Receipt for payment of the fixed amount under the simplified taxation system, contribution to compulsory state social insurance and compulsory medical insurance(to be sent to the ecabinet, additionally to be drawn up on hard copy, if indicated in the application)	Completely electronic (see Service No. 5.18e)

5.18-e	Online issuance of "Receipt for payment of the fixed amount under the simplified taxation system, contributions for compulsory state social insurance and compulsory health insurance"	- Enhanced e-signature	- Articles 24.1.6-1, 220.10, 220.11 and 221.8 of the Tax Code - Articles 10 and 14.6-1 of the Social Insurance Act of the Republic of Azerbaijan - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.66 "List of types of eservices"Resolution No. 171705000001700 of the Board of the Ministry of Taxes 'On approval of a number of normative legal acts in order to improve tax administration" dated 12.01.2017 - Administrative Regulations on the electronic service "Issuance of the "receipt for payment of the fixed amount of the simplified tax" approved by Resolution No. 181705000005500 of the Board of the Ministry of Taxes dated 18.07.2018' - Resolution No. 11 of the Collegium of the Ministry of Economy dated 10.05.2022	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Import-Export Operations Control of the State Tax Service Apparatus, Main Department of Digital Tax Administration	Instant (including system processing time)	"Receipt for payment of the fixed amount for simplified tax, contribution to compulsory state social insurance and compulsory health insurance" (sent to e-cabinet)	Completely electronic
5.18-p	"Proactive submission of "receipt for payment of the fixed amount under the simplified taxation system, contributions for compulsory state social insurance and compulsory health insurance"	User agreement on the electronic service "Proactive submission of 'receipt for payment of the fixed amount under the simplified taxation system, contributions for compulsory state social insurance and compulsory health insurance"	Articles 24.1.6-1, 220.10, 220.11 and 221.8 of the Tax Code -Resolution No. 171705000001700 of the Board of the Ministry of Taxes of 12.01.2017 -Decree No. 2317040101855000 of the State Tax Service of 26.01.2024	Internet Tax Inspectorate(www.e- taxes.gov.az or https:// new.e-taxes.gov.az)	Main Department of Import-Export Operations Control of the State Tax Service Apparatus, Main Department of Digital Tax Administration	Instant (including system processing time)	"Receipt for payment of the fixed amount for simplified tax, contribution to compulsory state social insurance and compulsory health insurance" (sent to e-cabinet)	Completely electronic
5.19.	Acceptance of the application for new timing observations	- "Application on new timing observations"	- Articles 15.1.13, 50-1.2 of the Tax Code	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative	Taking into account the territorial principle Land control departments of territorial tax	15 days	- Reply letter	Partially electronic (see Service No. 5.19-e)

				building of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy), Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, Audit Department of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Operational Tax Control Department of the Main Department for Organisation of Operational Tax Control and Accounting of Baku City, Departments / branches of operational tax control of territorial tax departments and departments of the State Tax Service under the Ministry of Economy			
5.19- e.	Acceptance of the application for new timing observations	- Enhanced e-signature	-Articles 15.1.13, 50-1.2 of the Tax Code	Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department of Import-Export Operations Control of the State Tax Service Apparatus, Main Department of Digital Tax Administration	Instant (including system processing time)	-Notification of acceptance of the application	The filing is fully electronic
5.20.	Acceptance of the form of information on goods to be imported by other taxpayers, except for taxpayers engaged in oil and gas activities or belonging to the public sector	- ""Information form on goods to be imported by other taxpayers, except for taxpayers operating in the oil and gas sector or belonging to the public sector"	- Articles 16.1.11-11, 57.5 of the Tax Code - "Information form on goods to be imported by other taxpayers, excep for taxpayers operating in the oil and gas sector or belonging to the public sector" approved by the Resolution N 6Decision of the Board of the Ministry of Economy dated 14.03.2022	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of The Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy),	Taking into account the territorial principle Territorial tax departments, structural subdivisions and the Main Department of Import-Export Operations Control of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	-	-	Completely electronic (see Service No.5.20- e)

5.20- e-m	Acceptance of the form of information on goods to be imported by other taxpayers, except for taxpayers engaged in oil and gas activities or belonging to the public sector	- Enhanced e-signature	- Articles 16.1.11-11, 57.5 of the - "Information form on goods to be imported by other taxpayers, except for taxpayers operating in the oil and gas sector or belonging to the public sector" approved by the Resolution N 6 of the Board of the Ministry of Economy dated 14.03.2022	Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic Internet Tax Inspectorate(https://new.etaxes.gov.az)	Main Department of Import-Export Operations Control of the State Tax Service Apparatus, Main Department of Digital Tax Administration	Instant (including system processing time)	- Notification of acceptance of the information form	Completely electronic
5.21.	Adoption of an information form for each building on the provision of residential and non-residential premises by persons engaged in construction activities	"İnformation form for each building on the provision of residential and non-residential premises by persons engaged in construction activities"	- Articles 16.8, 67.16 of the Tax Code - "Information form for each building on the provision of residential and non-residential premises by persons engaged in construction activities", approved by the Resolution No. 1of the Board of the Ministry of Economy dated 28. 04. 2020	Taking into account the territorial principle, taxpayer service centres (the service centre located in the administrative building of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for taxpayers registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy), Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	Taking into account the territorial principle Structural subdivisions of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, Department of Economic Analysis and Accounting Control of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department for Control over Execution of Forecast Indicators of the Main Department of Local Revenues of Baku City of the State Tax Service under the Ministry of Economy, Departments of economy, Departments of economic analysis and control over execution of budget forecasts of territorial departments		-	Completely electronic (see Service No. 5.21-e)

5.21- Adoption of an information for each buildi	m ng	- Articles 16.8, 67.16 of the Tax Code - "Information form for each building	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	and divisions of the State Tax Service under the Ministry of Economy Main Department for the Control of Declarations and Cameral Tax Checks	Instant (including system	- Notification of acceptance of the information form	Completely electronic
on the provision of residential and non-residential premises by persons engagin construction activities	nd led	on the provision of residential and non-residential premises by persons engaged in construction activities", approved by the Resolution No. 1of the Board of the Ministry of Economy dated 28. 04. 2020		of the State Tax Service apparatus and Main Department of Digital Tax Administration	processing time)		
6. OTHER E-SE	RVICES						
6.1-e- B-payments and VAT substitutions through the Single Deposit Account	- Enhanced e-signature	- Article 175 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - Approved by the Decree No. 219 of the Cabinet of Ministers dated 30.12.2007 "Rules of VAT payment when paying for the cost of goods (works and services) purchased under the e-invoice issued to the taxpayer, keeping records of VAT on the deposit account, VAT movement, VAT refund from operations on this account and its transfer to the state budget" "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7-3 "List of types of e- services" "Administrative Regulation on electronic service" provision of information of the state register of commercial organisations".	Internet Tax Inspectorate (https://new.e-taxes. gov. az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	-transfer to the VAT sub-account of another taxpayer immediately (Taking into account the system processing time) -payment to the state budget before 11:30 of the working day on the same day when the software is approved - next working day after 11:30 or when the software is approved outside working hours	Notice of transfer	Completely electronic

			approved by the Resolution No. 121705000004800'of the Board of the Ministry of Taxes dated 24.12.2012					
6.2-e-m	Payment of taxes and other budget revenues, contributions to compulsory state social insurance, unemployment insurance and compulsory health insurance via the Internet	- Enhanced e-signature	- Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of el"ctronic services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.8 "List of types of eservices". - "Administrative Regulation on electronic service" provision of information of the state register of commercial organisations", approved by the Resolution No. 121705000004800' of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Acceptance receipt	Completely electronic
6.3-е.	Submission of "certificate of calculation of current tax payments'	- Enhanced e-signature	- Article 151 of the Tax Code - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.60 "List of types of e- services".	Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	- Notification of acceptance of "Certificate of calculation of current tax payments"	Completely electronic

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			- Submission of the					
			"Administrative regulations on					
			electronic service "Certificate of					
			accrual of current tax payments"					
			approved by Resolution No.					
			1417050000002400 of the Board					
			of the Ministry of Taxes dated					
			22.04.2014					
6.4-e.	Acceptance of	- Enhanced e-signature	- Parts 2 and 2-1 of Decree No.	Internet Tax Inspectorate	Department of Taxpayer	- Instant	Document	Completely
	applications	3	429 of the President of the	(www.e-taxes.gov.az)	Registration and	application	confirming the fact	electronic
	and issuance of		Republic of Azerbaijan dated	(e taxee.ger.a_)	Accounting, Department		of publication	0.000.01.00
	a document		23.05.2011 "On some measures		of Digital Tax	(Taking into	o. pasiisaiisii	
	confirming the		in the field of organisation of		Administration and	account		
	publication of		provision of e-services by state		Department of Media	system		
	the first		bodies and public legal entities		and Communications of	processing		
	information on		established by the President of		the State Tax Service	time)		
	the procedure		the Republic of Azerbaijan"			- Issue a		
	and terms of		- Paragraph 3.1 of Decree No. 62			document		
	notification of		of the President of the Republic of			confirming the		
	creditors'		Azerbaijan of 27.12.2013			0		
	claims,		- "Rules for provision of e-			fact of		
	liquidation of a		services in specific areas by			publication on		
	commercial		central executive authorities and			the day of		
	legal entity, as		public legal entities established			publication of		
	well as the		by the President of the Republic			information in		
	publication of		of Azerbaijan" approved by			the		
	the first		Decree No.191 of the Cabinet of			newspaper		
	information on		Ministers dated 24.11.2011 and			"Vergiler		
	the state		paragraph 7.59 "list of types of e-			("Taxes")		
	registration of		services'.					
	commercial		- Approved by the Resolution No.					
	legal entities in		1417050000002400 of the Board					
	a publication in		of the Ministry of Taxes dated					
	the press of the		22.04.2014					
	Republic of		"Procedure for liquidation of					
	Azerbaijan		commercial legal entity,					
	7 tzorbaijan		notification of creditors' claims in					
			the print edition in which					
			information on state registration					
			of commercial legal entity in the					
			Republic of Azerbaijan is					
			published and terms of receipt of					
			applications related to the					
			publication of the first information					
			and issuance of a document					
			confirming the fact of publication"					
6.5-e-	Online	 Enhanced e-signature 	- Article 10 of the Law No. 1024-	Internet Tax Inspectorate	Main Department for	Instant	Those who	Completely
m	monitoring by		IIIQ dated 30.09.2005 "On	(www.e-taxes.gov.az and	Taxpayer Services of	(Taking into	applied to the	electronic
	applicants of		Access to Information"	https://new.e-taxes. gov.	the State Tax Service,	account	State Tax Service	
	the execution of		- Subsection 3.0.23 of the	az)	Main Department	system	receive	
	applications,		"Regulation on the State Tax		(Secretariat) for		information on the	

	requests and		Service of the Republic of		Document	processing	status of execution	
	letters sent to		Azerbaijan" approved by Decree		Management and	time)	of their application	
	the State Tax		No. 1017 of the President of the		Supervision of	,	in online mode	
	Service		Republic of Azerbaijan dated		Executive Discipline			
			12.05.2020.		and Main Department			
			- Parts 2 and 2-1 of Decree No.		for Digital Tax			
			429 of the President of the		Administration			
			Republic of Azerbaijan dated					
			23.05.2011 "On some measures					
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
			services in specific areas by					
			central executive authorities and					
			public legal entities established					
			by the President of the Republic of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
			Ministers dated 24.11.2011 and					
			paragraph 7.35 "List of types of e-					
			services".					
			- "Administrative Regulation on					
			electronic service" provision of					
			information of the state register of					
			commercial organisations",					
			approved by the Resolution No.					
			121705000004800'of the Board					
			of the Ministry of Taxes dated					
			24.12.2012					
6.6-e.	Online	- Enhanced e-signature	-Law No. 988-VIQ "On public	Internet Tax Inspectorate	Main Department of	Instant	- Notification	Completely
	submission of		procurement" dated 14.07.2023	(www.e-taxes.gov.az)	Economic Analysis	(Taking into	confirming the	electronic
	procurement		- Parts 2 and 2-1 of Decree No.		and Forecast	account	sending of tender	
	information		429 of the President of the		Execution Control of	system	information	
			Republic of Azerbaijan dated		the State Tax Service	processing		
			23.05.2011 "On some measures		Apparatus, Main	time)		
			in the field of organisation of		Department of Media			
			provision of e-services by state		and Communications			
			bodies and public legal entities		and Main Department			
			established by the President of					
			the Republic of Azerbaijan"					
	1		- "Rules for provision of e- services in specific areas by					
	1		central executive authorities and					
	1		public legal entities established					
	1		by the President of the Republic					
			of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
1						i .		

			paragraph 7.36 "Llist of types of				
			e-services".				
			- "Administrative Regulation on				
			electronic service" provision of				
			information of the state register of				
			commercial organisations",				
			approved by the Resolution No.				
			121705000004800'of the Board				
			of the Ministry of Taxes dated				
			24.12.2012				
6.7-e-	Submission of	No document required	- Articles 24 and 30 of the Tax	Internet Tax Inspectorate	Main Department of	Instant	Completely
m	information on	(Log in to "Submission of	Code	(www.e-taxes.gov.az and	Economic Analysis	(Taking into	electronic
	taxpayers	information on taxpayers	- Article 10 of the Law No. 1024-	https://new.e-taxes. gov.	and Forecast	account	
	accepted for tax	accepted for tax registration"	IIIQ dated 30.09.2005 "On	az)	Execution Control of	system	
	registration	subsection of the 'E-services"	Access to Information"	(2)	the State Tax Service	processing	
	. ogiotiation	section of the website of the State	- Subsection 3.0.23 of the		Apparatus, Main	time)	
		Tax Service www. taxes.gov.az)	"Regulation on the State Tax		Department of Media		
		Tax corvide www. taxoo.gov.az)	Service of the Republic of		and Communications		
			Azerbaijan" approved by Decree		and Main Department		
			No. 1017 of the President of the		and main Dopartinont		
			Republic of Azerbaijan dated				
			12.05.2020.				
			- Parts 2 and 2-1 of Decree No.				
			429 of the President of the				
			Republic of Azerbaijan dated				
			23.05.2011 "On some measures				
			in the field of organisation of				
			provision of e-services by state				
			bodies and public legal entities				
			established by the President of				
			the Republic of Azerbaijan"				
			- "Rules for provision of e-				
			services in specific areas by				
			central executive authorities and				
			public legal entities established				
			by the President of the Republic				
			of Azerbaijan" approved by				
			Decree No.191 of the Cabinet of				
			Ministers dated 24.11.2011 and				
			paragraph 7.44 "List of types of e-				
			services".				
			- "Administrative Regulation on				
			electronic service" provision of				
			information of the state register of				
			commercial organisations",				
			approved by the Resolution No.				
			121705000004800'of the Board				
			of the Ministry of Taxes dated				
			24.12.2012			1	

6.8-e-m	Providing information from the State Register of Commercial Organisations	No document required (Log in to "Providing information from the state register of commercial organisations" subsection of the 'E-services" section of the website of the State Tax Service www. taxes.gov.az)	- Articles 24 and 30 of the Tax Code - Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information" - Article 18 Law N 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities - Subsection 3.0.23 of the "Regulation on the State Tax Service of the Republic of Azerbaijan" approved by Decree No. 1017 of the President of the Republic of Azerbaijan dated 12.05.2020 Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.45, "List of types of e-services" "Administrative Regulation on electronic service' provision of information of the state register of commercial organisations", approved by the Resolution No. 121705000004800'of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov.az)	Main Department of Economic Analysis and Forecast Execution Control of the State Tax Service Apparatus, Main Department of Media and Communications and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)		Completely electronic
6.9-e- m	Providing information on VAT payers	No document required (Log in to "Providing information on VAT payers" subsection of the 'E-services" section of the website of the State Tax Service www. taxes.gov.az)	- Articles 24 and 30 of the Tax Code - Article 10 of the Law No. 1024- IIIQ dated 30.09.2005 "On Access to Information" - Subsection 3.0.23 of the "Regulation on the State Tax Service of the Republic of Azerbaijan" approved by Decree	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov. az)	Main Department of Economic Analysis and Forecast Execution Control of the State Tax Service Apparatus, Main Department of Media and Communications and Main Department	Instant (Taking into account system processing time)	-	Completely electronic

			No. 1017 of the President of the		of Digital Tax			
			Republic of Azerbaijan dated		Administration			
			12.05.2020.		Administration			
			- Parts 2 and 2-1 of Decree No.					
			429 of the President of the					
			Republic of Azerbaijan dated					
			23.05.2011 "On some measures					
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
			services in specific areas by					
			central executive authorities and					
			public legal entities established					
			by the President of the Republic					
			of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
			Ministers dated 24.11.2011 and					
			paragraph 7.46 "List of types of e-					
			services"					
			-"Administrative Regulation on the					
			electronic service 'provision of					
			information on VAT payers",					
			approved by Resolution No.					
			121705000004800' of the Board					
			of the Ministry of Taxes dated					
			24.12.2012					
6.10-	Providing	No document required	- Articles 24 and 30 of the Tax	Official website of the State	Main Department of	Instant	-	Completely
e.	information on	(Log in to "Provision of	Code	Tax Service (www.	Economic Analysis	(Taking into		electronic
	taxpayers	information on taxpayers	- Article 10 of the Law No. 1024-	taxes.gov.az)	and Forecast	account		
	engaged in	engaged in production"	IIIQ dated 30.09.2005 "On		Execution Control of	system		
	production	subsection of the 'E-services"	Access to Information"		the State Tax Service	processing		
	activities	section of the website of the State	- Subsection 3.0.23 of the		Apparatus, Main	time)		
		Tax Service www. taxes.gov.az)	"Regulation on the State Tax		Department of Media			
			Service of the Republic of		and Communications			
			Azerbaijan" approved by Decree		and Main Department			
			No. 1017 of the President of the		of Digital Tax			
			Republic of Azerbaijan dated		Administration			
			12.05.2020.					
			- Parts 2 and 2-1 of Decree No.					
			429 of the President of the					
			Republic of Azerbaijan dated					
			23.05.2011 "On some measures					
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					

			- "Rules for provision of e-				
			services in specific areas by				
			central executive authorities and				
			public legal entities established				
			by the President of the Republic				
			of Azerbaijan" approved by				
			Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and				
			paragraph 7.43 "List of types of e-				
			services".				
			- "Administrative Regulations for				
			electronic service "Checking the				
			uniqueness of the name of a				
			commercial Legal Entity",				
			approved by the Resolution No.				
			1217050000004800 of the Board				
			of the Ministry of Taxes dated 24.12.2012				
6.11-	Providing	No document required	- Article 24 of the Tax Code	Official website of the State	Main Department of	Instant	Completely
e-m	information on	(Log in to the 'Provision of	- Article 24 of the Tax Code	Tax Service (www.	Economic Analysis	(Taking into	electronic
•	budget details	information on budget details'	IIIQ dated 30.09.2005 "On	taxes.gov.az)	and Forecast	account	0.000
	3	subsection of the 'E-services"	Access to Information"	,	Execution Control of	system	
		section of the website of the State	- Subparagraph 3.0.23 of the		the State Tax Service	processing	
		Tax Service www. taxes.gov.az)	"Regulation on the State Tax		Apparatus, Main	time)	
			Service of the Republic of		Department of Media		
			Azerbaijan" approved by Decree No. 1017 of the President of the		and Communications and Main Department		
			Republic of Azerbaijan dated		of Digital Tax		
			12.05.2020		Administration		
			- Parts 2 and 2-1 of Decree No.		7.0		
			429 of the President of the				
			Republic of Azerbaijan dated				
			23.05.2011 "On some measures				
			in the field of organisation of				
			provision of e-services by state				
			bodies and public legal entities established by the President of				
			the Republic of Azerbaijan"				
			- "Rules for provision of e-				
			services in specific areas by				
			central executive authorities and				
			public legal entities established				
			by the President of the Republic				
			of Azerbaijan" approved by Decree No.191 of the Cabinet of				
			Ministers dated 24.11.2011 and				
			paragraph 7.41 "List of types of e-				
			services".				
			- "Administrative Regulations for				
			electronic service "Checking the				
			uniqueness of the name of a				

			commercial Legal Entity",					
			approved by the Resolution No.					
			1217050000004800 of the Board					
			of the Ministry of Taxes dated					
			24.12.2012					
6.12-	Checking the	-	- Articles 50.2 and 50.3 of the	Internet Tax Inspectorate	Main Department of	Instant	-	Completely
e-m	uniqueness of		Civil Code	(www.e-taxes.gov.az and	Taxpayer Services of	(Taking into		electronic
	the name of a		- Article 10 of the Law No. 1024-	https://new.e-taxes. gov.	the State Tax Service	account		
	commercial		III "On Access to Information"	az)	and Main Department	system		
	legal entity		dated 30.09.2005 - Parts 2 and 2-1 of Decree No.		of Digital Tax Administration	processing time)		
			429 of the President of the		Administration	urrie)		
			Republic of Azerbaijan dated					
			23.05.2011 "On some measures					
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
			services in specific areas by					
			central executive authorities and					
			public legal entities established					
			by the President of the Republic					
			of Azerbaijan" approved by Decree No.191 of the Cabinet of					
			Ministers dated 24.11.2011 and					
			paragraph 7.47 "List of types of e-					
			services".					
			- "Administrative Regulations for					
			electronic service "Checking the					
			uniqueness of the name of a					
			commercial Legal Entity",					
			approved by the Resolution No.					
			1217050000004800 of the Board					
			of the Ministry of Taxes dated					
6.13-	Questions and	No document required	24.12.2012 - Articles 15 and 24 of the Tax	Official website of the State	Media and	- 15 working	- Answer	Completely
6.13- e.	answers (Q&A)	(it is necessary to specify the	Code	Tax Service (www.	Communications	days	Posted in the	Completely electronic
F.	with Natural	applicant's surname, first name,	- Law No. 1308-İVQ "On Citizens"	taxes.gov.az)	Department of the	uays	"Q&A" section of	CIGCUOTIC
	Entitiues	patronymic, e-mail address, city	Appeals" dated 30.09.2015	ia.iso.gov.az,	State Tax Service	- 30 working	the official website	
	(physical	(district) of residence, address or	- Subparagraph 3.0.23 of the		2.2.0 . 2 3017100	days if	of the State Tax	
	persons) and	place of work, telephone, e-mail,	"Regulation on the State Tax			further	Service)	
	legal entities	TIN (if available))	Service of the Republic of			analysis is	, , , , , , , , , , , , , , , , , , ,	
			Azerbaijan" approved by Decree			required		
			No. 1017 of the President of the					
			Republic of Azerbaijan dated					
			12.05.2020					
			- Parts 2 and 2-1 of Decree No.					
			429 of the President of the					
			Republic of Azerbaijan dated					

6.14- e.	Application to the State Tax Service	No document required (it is necessary to specify the series and number of the applicant's identity document, date of birth, phone number, e-mail address) (Note: A letter of appeal against decisions of tax authorities should additionally specify the date of the appealed decision, its number and the amount challenged)	23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.54 "List of types of e-services". - Administrative Regulations for electronic service "Change of user ID Asan imza (Asan Signature)" approved by Resolution No. 171705000005500 of the Board of the Ministry of Taxation dated 27.01.2017" - Article 63 of the Tax Code - Articles 1, 6-10, 12 and 14 of the Law No.1308-IVQ "On Citizens' Appeals" dated 30.09.2015 - Law No.1036-III dated 21.10.2005 "On administrative proceedings" - Article 4.1 of the Law No. 580-III "On Combating Corruption" dated 13.01.2004 - Subparagraphs 3.0.20 and 3.0.24 of the Regulation on the State Tax Service of the Republic of Azerbaijan approved by Decree of the President of the Republic of Azerbaijan proved by Decree of the President of the Republic of Azerbaijan Approved by Decree of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities	Official website of the State Tax Service (www. taxes.gov.az)	Main Department for Taxpayer Services of the State Tax Service, Main Department (Secretariat) for Document Management and Supervision of Executive Discipline and Main Department for Digital Tax Administration	- From 15 to 30 working days for consideration in accordance with the law "On Appeals of Citizens" (in cases established by law, 30 working days may be extended) 30 working days for complaints against decisions (acts) of the Tax authority, actions (inaction) of tax officials (in	- Official response letter	Completely electronic
			23.05.2011 "On some measures in the field of organisation of			Tax authority, actions		

			executive authorities and public legal entities established by the			establish the circumstances		
			President of the Republic of			relevant to the		
			Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers			complaint, this period may be		
			dated 24.11.2011 and paragraph			extended		
			7.55 "List of types of e-services".			once for 30		
			, .			working		
						days).		
						For		
						applications on offences		
						related to		
						corruption -		
						20 working		
						days (if necessary to		
						request		
						additional		
						materials or		
						take other		
						measures, this period		
						may be		
						extended for		
						another 10		
						working days).		
6.15-	Providing	No document required	- Article 63 of the Tax Code	Official website of the State	Main Department for	- "When	- Official response	Completely
e.	information on	(it is necessary to specify the	- Articles 1, 6-10, 12 and 14 of the	Tax Service (www.	Taxpayer Services of	considering	letter	electronic
	corruption and	series and number of the	Law No.1308-IVQ "On Citizens"	taxes.gov.az)	the State Tax Service,	under the law		
	other offences in the activities of	applicant's identity document, date of birth, phone number, e-mail	Appeals" dated 30.09.2015 - Law No.1036-III dated 21.10.2005		Main Department (Secretariat) for	'On appeals of citizens' from		
	employees of the	address)	"On administrative proceedings"		Document Management			
	Tax authority	addi 000)	- Article 4.1 of the Law "On		and Supervision of	working days		
	online		Combating Corruption"		Executive Discipline and	(in cases		
			- Subparagraphs 3.0.19 and 3.0.20		Main Department for Digital Tax	established by		
			of the "Regulation on the State Tax Service of the Republic of		Administration	law, they can be extended		
			Azerbaijan" approved by Decree		7 tarrimotration	to 30 working		
			No. 1017 of the President of the			days)		
			Republic of Azerbaijan dated12			30 working		
			May 2020 - Parts 2 and 2-1 of Decree No.			days for complaints		
			429 of the President of the			against		
			Republic of Azerbaijan dated			decisions		
			23.05.2011 "On some measures			(acts) of the		
			in the field of organisation of provision of e-services by state			tax authority, actions		
			bodies and public legal entities			(inaction) of		
			, 3			tax officials (in		

			established by the President of			cases when a		
			the Republic of Azerbaijan" - "Rules for provision of e-			longer period of time is		
			services in specific areas by			required to		
			central executive authorities and			establish the		
			public legal entities established			circumstances		
			by the President of the Republic			relevant to the		
			of Azerbaijan" approved by			complaint, this		
			Decree No.191 of the Cabinet of			period may be		
			Ministers dated 24.11.2011 and			extended		
			paragraph 7.37 "List of types of eservices".			once for 30		
			- Administrative Regulations on			working days). For		
			the electronic service			applications		
			"Submission of "Simplified Tax			on offences		
			Return" via Call Centre",			related to		
			approved by Resolution No.			corruption - 20		
			1517050000006200 of the Board			working days		
			of the Ministry of Taxation dated			(if necessary		
			30.07.2015.			to request		
						additional materials or		
						take other		
						measures,		
						this period		
						may be		
						extended for		
						another 10		
6.16-	Providing	No document required	- Article 63 of the Tax Code	Official website of the State	Main Department for	working days) From 15 to	- Official response	Completely
e.	information	(it is necessary to specify the	- Articles 1, 6-8, 10, 12 and 14 of	Tax Service (www.	Taxpayer Services of	30 working	letter	electronic
	about unethical	series and number of the	the Law No.1308-IVQ "On Citizens"	taxes.gov.az)	the State Tax Service,	days for		
	behaviour of tax	applicant's identity document, date	Appeals" dated 30.09.2015	,	Main Department	consideration		
	authority	of birth, phone number, e-mail	- Law No. 1036-III "On		(Secretariat) for	pursuant to		
	employees	address)	administrative proceedings" dated		Document	the Law "On		
	online		21.10.2005		Management and	Appeals of		
			- Subparagraphs 3.0.19 and 3.0.20 of the "Regulation on the		Supervision of Executive Discipline	Citizens" (in cases		
			State Tax Service of the Republic		and Main Department	established by		
			of Azerbaijan" approved by		for Digital Tax	Law, 30		
			Decree No. 1017 of the President		Administration	working days		
			of the Republic of Azerbaijan			may be		
			dated12 May 2020			extended)		
			- Parts 2 and 2-1 of Decree No.			30 working		
			429 of the President of the			days for		
			Republic of Azerbaijan dated 23.05.2011 "On some measures			complaints against		
			in the field of organisation of			decisions		
			provision of e-services by state			(acts) of the		
			bodies and public legal entities			tax authority,		
						actions		

6.17- e.	Registration of citizens for reception in tax authorities	No document required (it is necessary to specify the series and number of the applicant's identity document, date of birth, e number, e-mail address)	established by the President of the Republic of Azerbaijan" - "Rules for provision of eservices in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.38 "List of types of eservices". - "Rules of ethical behaviour of employees of state tax authorities", approved by order No. 1517040101840800 of the Ministry of Taxes dated 09.12.2015 - Administrative Regulations on the electronic service "Submission of "Simplified Tax Return" via Call Centre", approved by Resolution No. 1517050000006200 of the Board of the Ministry of Taxation dated 30.07.2015. - Articles 11, 12 and 14 of the of the Tax Code - "Law No.1308-IVQ "On citizens' appeals" dated 30.09.2015 - Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information" - Subparagraphs 3.0.19 and 3.0.20 of the "Regulation on the State Tax Service of the Republic	Official website of the State Tax Service (www. taxes.gov.az)	Main Department for Taxpayer Services of the State Tax Service, Main Department (Secretariat) for Document Management and Supervision of Executive Discipline and Main Department	(inaction) of tax officials (in cases where a longer period of time is required to establish the circumstances relevant to the complaint, this period may be extended once for 30 working days). The date of admission is regulated by the citizen for admission when filling in the form	Completely electronic
			IIIQ dated 30.09.2005 "On Access to Information" - Subparagraphs 3.0.19 and 3.0.20 of the "Regulation on the		Document Management and Supervision of Executive Discipline	the citizen for admission when filling	

			public legal entities established					
			by the President of the Republic			1		
			of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
			Ministers dated 24.11.2011 and					
			paragraph 7.40 "List of types of e-					
			services".		<u> </u>			
6.18-	Provision of	No document required	- Article 10 of the Law No. 1024-	Internet Tax Inspectorate(Main Department of	Instant	-	Completely
e.	statistical	(Entry of the "E-services" section	IIIQ dated 30.09.2005 "On	https://tqdk.e-taxes. gov.	Taxpayer Services of	(Taking into		electronic
	information on	of the State Tax Service website	Access to Information"	az)	the State Tax Service	account		
	registered	www.taxes.gov.az in the	- Subparagraph 3.0.23 of the		and Main Department	system		
	candidates for	subsection "Provision of statistical	"Regulation on the State Tax		of Digital Tax	processing		
	vacant positions	information on candidates	Service of the Republic of		Administration	time)		
	in tax authorities	registered for vacant positions in	Azerbaijan" approved by Decree					
		tax authorities*)	No. 1017 of the President of the					
		(Note: *service is active only	Republic of Azerbaijan dated					
1		during the period of receipt of	12.05.2020					
		documents.	- "Regulations on the holding of					
		doddinonis.	competitions for candidates for					
			employment with the State tax					
			authorities, approved by Decree					
			of the Republic of Azerbaijan No.					
			222 of 15 April 2005					
			- Parts 2 and 2-1 of Decree No.					
			429 of the President of the					
			Republic of Azerbaijan dated					
			23.05.2011 "On some measures					
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
1			services in specific areas by					
			central executive authorities and					
			public legal entities established					
			by the President of the Republic					
			of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
1			Ministers dated 24.11.2011 and					
			paragraph 7.57 "List of types of e-					
			services".					
			- Administrative Regulation on the					
			electronic service "SMS-response					
			to appeals received by the call					
			centre via SMS", approved by					
			Resolution No.					
			121705000004800 of the Board					
			of the Ministry of Taxes dated					
			24.12.2012					

6.19- e.	Acceptance of application and documents for admission to service in the tax authorities	- The electronic application form specified in the announcement posted on the official website of the State Tax Service (www.taxes.gov.az) must be filled in (the ID-card number and PIN-code must be entered to submit the application.)) - Based on the decision of the Competition Commission, copies of relevant documents may be requested. (Note: the service is active only during the document acceptance period.)	- Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Regulation on holding a competition for candidates for employment with the State tax authorities", approved by Decree No. 222 of the President of the Republic of Azerbaijan dated 15 April 2005 - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.56 "List of types of e-services". - Administrative Regulation on the electronic service "SMS-response to appeals received by the call centre via SMS", approved by Resolution No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012	Internet Tax Inspectorate (https://tqdk.e-taxes. gov. az)	Main Department of Taxpayer Services of the State Tax Service and Main Department of Digital Tax Administration	10 working days	Information on the results of the initial check conducted for the purpose of preliminary determination of the applicant's compliance with the requirements for participation in the competition (sent to the applicant's email address)	Completely electronic
6.20- e-m	Tax calculator	No document required (Log in to the "Tax Calculator" subsection of the "E-services" section of the website of the State Tax Service www.taxes.gov.az)	- Article 24 of the Tax Code - Article 10 of the Law No. 1024- IIIQ dated 30.09.2005 "On Access to Information" - Subparagraph 3.0.23 of the "Regulation on the State Tax Service of the Republic of Azerbaijan" approved by Decree No. 1017 of the President of the Republic of Azerbaijan dated 12.05.2020 - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov. az)	Main Department of Taxpayer Services of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	-	Completely electronic

			bodies and public legal entities				
			established by the President of				
			the Republic of Azerbaijan"				
			- "Rules for provision of e-				
			services in specific areas by				
			central executive authorities and				
			public legal entities established				
			by the President of the Republic				
			of Azerbaijan" approved by				
			Decree No.191 of the Cabinet of				
			Ministers dated 24.11.2011 and				
			paragraph 7.42 "List of types of e-				
			services" Administrative Regulation on the				
			electronic service "SMS-response				
			to appeals received by the call				
			centre via SMS", approved by				
			Resolution No. 121705000004800				
			of the Board of the Ministry of				
			Taxes dated 24.12.2012				
6.21-	Provision of	No document required	- Articles 24 and 30.2.5 of the Tax	Official website of the State	Main Department of	Instant	Completely
e-m	information on	(Contact the call centre of the	Code	Tax Service (www.e-	Taxpayer Services of	(Taking into	electronic
	tax debts	Ministry of Economy (195) or	- Article 10 of the Law No. 1024-	taxes.gov.az and	the State Tax Service	account	
		www.taxes.gov.az and enter the	IIIQ dated 30.09.2005 "On	https://new.e-taxes. gov.	and Main Department	system	
		TIN)	Access to Information"	az)Call centre of the	of Digital Tax	processing	
			- Parts 2 and 2-1 of Decree No.	Ministry of Economy (195)	Administration	time)	
			429 of the President of the				
			Republic of Azerbaijan dated				
			23.05.2011 "On some measures in the field of organisation of				
			provision of e-services by state				
			bodies and public legal entities				
			established by the President of				
			the Republic of Azerbaijan"				
			- "Rules for provision of e-services				
			in specific areas by central				
			executive authorities and public				
			legal entities established by the				
			President of the Republic of				
			Azerbaijan" approved by Decree				
			No.191 of the Cabinet of Ministers				
			dated 24.11.2011 and paragraph				
			7.51 "List of types of e-services".				
			- Administrative Regulations for				
			electronic service "Change of user ID Asan imza (Asan Signature)"				
			approved by Resolution No.				
			171705000005500 of the Board				
			of the Ministry of Taxation dated				
			27.01.2017"				

6.22.1 -e.	SMS response to incoming appeals via SMS (for subscribers)	No document required (to use the service, the number must be registered by dialling *195*user code*password#yes from a mobile phone. To subscribe it is necessary to write start (corresponding TIN and start when registering several taxpayers (TIN) from one number and send SMS to 8195)	- Article 24 of the Tax Code - Article 10 of the Law No. 1024- IIIQ dated 30.09.2005 "On Access to Information" - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e- services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.52 "List of types of e- services".	-	Main Department of Taxpayer Services of the State Tax Service and Main Department of Digital Tax Administration	Data on the day following the transaction	Completely electronic
6.22.2 -e.	SMS response to incoming requests via SMS (for non- subscribers)	No document required (to use the service, the number must be registered by dialling *195*user code*password#yes from your mobile phone. To use the service, it is necessary to send an SMS to 8195 after registering the number)	- Administrative Regulation on the electronic service "SMS-response to appeals received by the call centre via SMS", approved by Resolution No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012 - Article 24 of the Tax Code - Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information" - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and	-	Main Department for Taxpayer Services of the State Tax Service, Main Department (Secretariat) for Document Management and Supervision of Executive Discipline and Main Department for Digital Tax Administration	Instant (previous day's figures)	Completely electronic
			public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of				

6.23- e.	Submission of "Simplified tax declaration" through the call centre of the Ministry of Economy (195) (for I, III and III quarters)	"Asan İmza" ("Asan Signature") and user ID	Ministers dated 24.11.2011 and paragraph 7.52 "List of types of eservices". - "Administrative Regulations for electronic service "Checking the uniqueness of the name of a commercial Legal Entity", approved by the Resolution No. 1217050000004800 of the Board of the Ministry of Taxes dated 24.12.2012" - Articles 16 and 72 of the Tax Code - "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - Parts 2 and 2-1 of Decree No. 429 of the President of the Republic of Azerbaijan dated 23.05.2011 "On some measures in the field of organisation of provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" - "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established by the President of the Republic of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.61 "List of types of e-services". - Administrative Regulations on the electronic service "Submission of "Simplified Tax Return" via Call Centre", approved by Resolution No. 1517050000006200 of the Board of the Ministry of Taxation dated	Call centre of the Ministry of Economy (195)	Main Department for the control of declarations and desk tax checks of the State Service Apparatus, Call Centre of the Ministry of Economy (195) and Main Department of Digital Tax Administration of the State Tax Service Apparatus	Instant (Incl.the time it takes for transactions to be confirmed through "Asan Imza" ("Asan Signature") and processed by the system)	- Sending SMS to the taxpayer's mobile phone about sending a declaration	Partially electronic
6.24-	Provision of	No document required	30.07.2015 Articles 24 and 30.2.5 of the	Internet Tax Inspectorate	Main Department for	Instant	-	Completely
e-m	information on the finished document		Tax Code - Article 10 of the Law No. 1024- IIIQ dated 30.09.2005 "On Access to Information" - Subparagraph 3.0.23 of the "Regulation on the State Tax Service of the Republic of	(www.e-taxes.gov.az and https://new.e-taxes.gov.az)	Taxpayer Services of the State Tax Service, Main Department (Secretariat) for Document Management and Supervision of	(including system processing time)		electronic

	1	I	A	Ι	Former Broden		T	1
			Azerbaijan" approved by Decree		Executive Discipline			
			No. 1017 of the President of the		and Main Department			
			Republic of Azerbaijan dated		for Digital Tax			
			12.05.2020		Administration			
			- Parts 2 and 2-1 of Decree No.					
			429 of the President of the					
			Republic of Azerbaijan dated					
			23.05.2011 "On some measures					
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
			services in specific areas by					
			central executive authorities and					
			public legal entities established					
			by the President of the Republic					
			of Azerbaijan" approved by					
			Decree No.191 of the Cabinet of					
			Ministers dated 24.11.2011 and					
			paragraph 7.65 '"List of types of					
			e-services".					
			- Administrative Regulations for					
			electronic service "Change of user					
			ID Asan imza (Asan Signature)"					
			approved by Resolution No.					
			171705000005500 of the					
			Board of the Ministry of Taxation					
			dated 27.01.2017"					
6.25-	Online	- Enhanced e-signature	-	Internet Tax Inspectorate	Main Department of	Instant	-	Completely
e-m	application to			(www.e-taxes.gov.az and	Digital Tax	(including		electronic
	another			https://new.e-taxes.gov.az)	Administration of the	system		
	taxpayer			, ,	State Tax Service	processing		
	, ,					time)		
6.26-	Changing the	No document required	- "Law No. 602-İİQ dated	www.asanimza.az, Call	Main Department of	3-5 minutes	Changing the user	Partially
e.	"Asan Imza"	(www.asanimza.az saytına and	09.03.2004 "On E-signature and	Centre of the Ministry of	Digital Tax		ID (sending SMS	electronic
	("Asan	Contacting the call centre of the	Electronic Document"	Economy (195)	Administration of the		additionally, if	
	Signature") user	Ministry of Economy (195))	- Parts 2 and 2-1 of Decree No.		State Tax Service		done through the	
	ID		429 of the President of the		Apparatus Ministry of		call centre of the	
			Republic of Azerbaijan dated		Economy (195)		Ministry of	
			23.05.2011 "On some measures				Economy (195))	
			in the field of organisation of					
			provision of e-services by state					
			bodies and public legal entities					
			established by the President of					
			the Republic of Azerbaijan"					
			- "Rules for provision of e-					
			services in specific areas by					
			central executive authorities and					
1			public legal entities established					

			by the President of the Republic					
			of Azerbaijan" approved by Decree No.191 of the Cabinet of Ministers dated 24.11.2011 and paragraph 7.63 "List of types of e-services" Administrative Regulations for electronic service "Change of user ID Asan imza (Asan Signature)"					
			approved by Resolution No. 171705000005500 of the Board of the Ministry of Taxation dated 27.01.2017"					
6.27- e.	Acceptance of electronic invoice	- Enhanced e-signature	- Article 71-11of the Tax Code - "Rules for application, recording and use of electronic invoice' approved by Decree No. 26 of the Cabinet of Ministers of the Republic of Azerbaijan dated 02.02.2021	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant		Completely electronic
6.28- e.	Refund of VAT paid by consumers who are individuals for goods purchased from persons engaged in retail trade, catering and medical activities in the territory of the Republic of Azerbaijan (except for oil and gas products, cars, alcoholic beverages and tobacco products) and for services rendered		- Article 165.5 of the Tax Code - Approved by Decree No. 969 of the President of the Republic of Azerbaijan dated 21.03.2020 "'Procedure for refund of VAT paid on goods (except for oil and gas products, cars, alcoholic beverages and tobacco products) and services purchased by consumers, who are Natural Entities (physical persons), from persons engaged in retail trade, catering and medical activities in the territory of the Republic of Azerbaijan, including those engaged in private medical practice, as well as hotels (hotels), which are considered as accommodation facilities in the territories liberated from occupation, for overnight stay and accommodation services".	edvgerial.az	Main Department of Economic Analysis and Forecast Execution Control of the State Tax Service, Main Department of Digital Tax Administration and OJSC Kapital Bank and OJSC International Bank	30 days		Completely electronic
6.29- e-m	Online queue entry	No document required (Access to the "Register in the queue" section of the "Online Queue" section of the website of the State Tax Service www.e- taxes.gov.az)	"User Guide for e-services of online queue entry and online queue elimination" approved by the service letter No. 2017030007594500of the Ministry of Taxes dated 05.05.2020	State Tax Service Internet Tax Inspectorate (www.e- taxes.gov.az)	Main Department of Tax Risk Management of the State Tax Service Apparatus and the Main Department of Digital Tax Administration	Instant (including system processing time)	"Notice of Approval of Online Queue Application"	Completely electronic

6.30-е	Changing the online queue	No document required (Access to the "Register in the queue" section of the "Online Queue" section of the website of the State Tax Service www.e-taxes.gov.az)	"User Guide for e-services of online queue entry and online queue elimination" approved by the service letter No. 2017030007594500of the Ministry of Taxes dated 05.05.2020	State Tax Service Internet Tax Inspectorate(www.e- taxes.gov.az)	Main Department of Tax Risk Management of the State Tax Service Apparatus and the Main Department of Digital Tax Administration	Instant (including system processing time)	"Notice of Approval of Online Queue Application"	Completely electronic
6.31-e	Provision of information on risky taxpayers	No document required (Access to the section "Information about risky taxpayers" of the website of the State Tax Service www.taxes.gov.az and www.e-taxes.gov.az)	- Articles 13.2.82-ci and 30.2.9 of the Tax Code - Article 10 of Law No. 1024-III dated 30.09.2005 "On Access to Information" - "Criteria of a risky taxpayer, including risky operations', approved by Resolution N 265 of the Cabinet of Ministers dated 28.07.2020 - Decisions of the Ministry of Taxes "On recognising a taxpayer as a risky taxpayer" and "On excluding a taxpayer from the list of risky taxpayers", approved by Order No. 1917040101761200 of the Ministry of Taxes dated 24.01.2020		Main Department of Tax Risk Management of the State Tax Service Apparatus and the Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	-Information on the presence of included TIN in the list of risky taxpayers	Completely electronic
6.32-е	Adoption of an information form on the right of persons engaged in catering activities to become simplified taxpayers	- Enhanced e-signature	- Articles 218.1.2 and 218.2. of the Tax Code	Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (including system processing time)	Notification of acceptance of the information form	Completely electronic
6.33- e-m	Form of information on consumption rates of required raw materials and supplies per unit of output product	- Enhanced e-signature	-Articles 16.1.4-2, 57.3 of the Tax Code - "Form of information on the required rates of consumption of raw materials and supplies per unit of manufactured products", approved by the Resolution No. 7 of the Board of the Ministry of Economy dated 29.03.2022	Internet Tax Inspectorate (https://new.e- taxes.gov.az)	Main Department of Digital Tax Administration and Main Department of Tax Audit of the State Tax Service Apparatus	Instant (including system processing time)	Notification of sending an information form to the tax authority	Completely electronic
6.34-e	Form of information on receivables and payables of the taxpayer	- Enhanced e-signature	- Articles 16.10, 57.6 of the Tax Code - "Form of information on receivables and payables of the taxpayer", approved by the order No. 2217040100146400 of the State Tax Service from 22.02.2022	Internet Tax Inspectorate (www.e-taxes.gov.az)	Main Department for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Immediately (Taking into account the processing time by the system)	Notification of sending an information form to the tax authority	Completely electronic

7.	INFORMATION S	SERVICES						
7.1.	Informing taxpayers through the official website of the State Tax Service www. taxes.gov.az	No document required	- Subparagraph 3.0.23 of the "Regulation on the State Tax Service of the Republic of Azerbaijan" approved by Decree No. 1017 of the President of the Republic of Azerbaijan dated 12.05.2020.	Official website of the State Tax Service (www.taxes.gov.az)	Department of Mass Media and Communications of the State Tax Service Apparatus	-	-	Completely electronic
7.2.	Informing taxpayers through official pages of the State Tax Service in social networks	No document required	- Subparagraph 3.0.23 of the "Regulation on the State Tax Service of the Republic of Azerbaijan" approved by Decree No. 1017 of the President of the Republic of Azerbaijan dated 12.05.2020.	Pages: Facebook -www. facebook. com/ vergiler, Instagram - Instagram. com/ tax. gov.az, Twitter - twitter.com/vergiler, Youtube.com - www. youtube.com/vergiler	Department of Mass Media and Communications of the State Tax Service Apparatus	-	-	Completely electronic
7.3.	Holding meetings with taxpayers	No document required	- Article 24 of the Tax Code - "Rules for the use of service channels in tax authorities", approved by Order No. 1817040100875700 of the Ministry of Taxes dated 11.10.2018	-	Structures of tax authorities to serve taxpayers	-	-	-
7.4.	Assisting in the implementation of e-services of the State Tax Service	If necessary, tax certificate or identity document, power of attorney (in case of representation of a Legal Entity or other individual (other than a legal representative)	- Article 24 of the Tax Code - "Methodological instruction on the organization of the activity of the service centers of the Ministry of Economy", approved by Order No. f-179 of the Ministry of Economy dated 25.11.2022 - "Rules for the use of service channels in tax authorities", approved by Order No. 1817040100875700 of the Ministry of Taxes dated 11.10.2018	Service centers for taxpayers Taking into account the territorial principle (MGBI (Main Departmentof National Revenues of the State Tax Service under the Ministry of Economy) is intended only for the MGBI-taxpayers), with address-based service	Taxpayer service centers	Immediately (in turn)	-	-
7.5.	Providing oral services	If necessary, tax certificate or identity document, power of attorney (in case of representation of a legal entity or other individual (other than a legal representative)	- Article 24 of the Tax Code - "Methodological instruction on the organization of the activity of the service centers of the Ministry of Economy", approved by Order No. f-179 of the Ministry of Economy dated 25.11.2022 - "Rules for the use of service channels in tax authorities", approved by Order No. 1817040100875700 of the Ministry of Taxes dated 11.10.2018	account the territorial principle (MGBİ (Main Departmentof National Revenues of the State Tax Service under the Ministry	Taxpayer Service Centers (territorial tax departments of the State Tax Service under the Ministry of Economy) of the State Tax Service of the Nakhchivan Autonomous Republic Taxpayer Service Centers	Immediately (in turn)	-	-
7.6.	Provision of a addres-based service	Reasoned free-form application	- Article 24 of the Tax Code - "Rules for the use of service channels in tax authorities", approved by Order No.	Actual or legal address of taxpayers	Structures of tax authorities to serve taxpayers	- Within 30 days	-	Partially electronic.

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			of Taxes dated 11.10.2018					
7.7.	Receiving appeals from citizens, including taxpayers, on other issues related to the activities of the State Tax Service and not covered by a single standard of services	A free-form substantiated appeal statement (not required when applying at a taxpayer service center)	1817040100875700 of the Ministry of Taxes dated 11.10.2018 -Articles 24 and 63 of the Tax Code - "Methodological Instruction on the organization of the activity of the service centers of the Ministry of Economy", approved by Order No. F-179 of the Ministry of Economy dated 25.11.2022 -Article 24 of the Tax Code - "Rules for organizing the activities of Taxpayer Service Centers" approved by Order No. 1817040100875700 of the Ministry of Taxes dated 11.10.2018	Service centers for taxpayers Taking into account the territorial principle Main Department of National Revenues of the State Tax Service under the Ministry of Economy is intended only for the taxpayers of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy), with address-based service	Relevant structural subdivision of the State Tax Service Apparatus and institutions within the structure of the State Tax Service	- From 15 to 30 working days when considering pursuant to the law "On appeals of citizens" (in cases established by law, 30 working days may be extended) 30 working days for complaints against decisions (acts) of the tax authority, actions (inaction) of tax officials (in cases where a longer period of time is required to establish the circumstanc es relevant to the	Response letter on consideration of the appeal	Partially electronic.
						actions (inaction) of tax officials (in cases where a longer period of time is required to establish the circumstanc es relevant to the		
						complaint, this period may be extended once for 30 working days).		

NOTE:

^{*} The said documents take into account the additions and amendments made to them.

^{1.} Services with the letter "e" in the code refer to e-services (e-services); services with the letter "p" refer to proactively provided services; services with letter "e-m" refer to services provided in electronic form (e-form) and intended for provision through a mobile application.

^{2.} When submitting an application by a representative (in respect of registered legal entities, powers of attorney certified by the signature and seal of the Legal Entity, in respect of natural etities (physical persons) pursuant to Chapter 3 of the Law of the Republic of Azerbaijan "On Notariat", including e-copies of powers of attorney with a barcode and (or) QR code, the authenticity of which is verified by means of the relevant software of the Ministry of Justice, e-copy of powers of attorney executed electronically through the "Mobile Notary" application, powers of attorney certified by representatives of the Head of

Local Executive Power for administrative-territorial districts in settlements without notary offices), a power of attorney confirming the Representative's Authority and an identity document shall be submitted (an identity document is not required if the applicant's identity can be established in the service centers using software). When inspecting the power of attorney or verifying its authenticity electronically, a copy of the power of attorney shall be attached to the documents, and in cases specified in the column "Required for the provision of the service", the original or notarized copy of the power of attorney shall be handed over (except for powers of attorney executed electronically). The applicant-representative in respect of a Legal Entity shall additionally submit the relevant contract concluded with this Legal Entity (physical person) in case of absence of a hired employee or a family member additionally - the relevant contract concluded with this Natural Entity (physical person). In case of absence of an employee or a family member in respect of a Natural Entity (physical person), he/she shall additionally submit a relevant contract concluded with this Natural Entity (physical person).

- 3. The application and other documents subject to sealing shall be sealed when signed by the Head of the Legal Entity and shall not be sealed when signed by an Authorized Entity.
- 4.If a copy of a document is indicated in the "Requirements for service provision" column, the original document must be submitted for review (except for documents whose authenticity is verified electronically).
- 5. At initial registration, the application for state registration of a commercial institution or Public Legal Entity shall be signed by the founder (all founders if there are several founders) and his/her legal representative(s) or his/her duly Authorized Attorney and after notarization shall be submitted by him/her or attorney to the relevant tax authority.
- 6. When submitting an application for change of manager of a commercial institution or the Public Legal Entity, the respective application must be signed and stamped by the newly appointed manager, submitted by him/her or by a proxyholder (a notarized power of attorney must be issued by the newly appointed manager to the Authorised Entity).
- 7. When applying for changes contained in other registration data of a commercial institution or the Public Legal Entity (except for the change of the Head), the relevant application shall be signed by the founders or one of them, the Head or Authorized Entityand submitted to the Tax authority.
- 8. In the case of address service, the application and other documents from the taxpayer are accepted if they are submitted in the order corresponding to the required standard forms.
- 9. Regarding the discrepancies that will arise in the reception and processing of applications related to the registration and accounting of taxpayers, the work is carried out pursuant to the "Guidelines for the state registration of commercial organizations and public legal entities in the tax authorities" and "Rules for the accounting of taxpayers in the tax authorities".
- 10. Change of address of taxpayers who are business entities (facilitys) is regulated by the "Rules of re-registration of taxpayers to business entities (facilitys)", approved by Resolution No. 1917050000012100 of the Board of the Ministry of Taxes dated 20.08.2019
- 11. In Taxpayer Service Centers, completed (*finished*) documents intended for delivery to taxpayers must be delivered to those centers no later than one business day prior to the Due Date established by the "Uniform standards of service to taxpayers".
- 12. If in connection with the actions and inaction of the Tax authority the taxpayer is obliged to take additional actions regardless of what was stated above in the "Uniform standards of service to taxpayers", then the below listed principles are taken as a basis:
- 12.1. Additional documents for any transaction from a taxpayer should not be requested additionally at any time those documents are on file with the Tax authority, and if they are not on file with the Tax authority, the documents should be requested either electronically or transmitted from the taxpayer statewide at a convenient location.
- 12.2 When additional funding is required to perform an action, that funding shall be provided by the taxing authority.
- 12.3. Any document that a taxpayer must hand in to the Tax authority must be presented to the taxpayer at any place he wishes within the territory of the Republic.
- 13. Documents drawn up in Taxpayer Service Centers, where e-signature facilities is used, must be signed and submitted using this facilities
- 14. Documents received by mail shall be accepted by the structures /clerical office for work with documents and consideration of citizens' appeals of the Tax authority to which they are addressed, and the person responsible for the archival file, shall be examined on the merits and sent accordingly and drawn up pursuant to the relevant regulatory documents.
- 15. In order to verify the authenticity of the documents certified by an enhanced e-signature, the documents submitted as a result of the service shall be provided with QR codes and security codes.