

Uniform standards of service to taxpayers

ACRONYMS: AR - Republic of Azerbaijan, NK - Cabinet of Ministers, İN – Ministry of Economy Call centre of the Ministry of Economy (195) – Call Centre of the Ministry of Economy, DVX - State Tax Service under the Ministry of Economy, Naxçıvan MR 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, BŞLGBİ - 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, MR DVX-nin ƏVİ - Territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic, KOB evləri – small and medium-sized business houses (SME houses), VM - Tax Code, MM – Civil Code, MMC – Limited Liability Company (LLC), SC - Joint Stock Company (JSC), QSC - Closed Joint Stock Company (CJSC)

Service code	Service name	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 (<i>dealing with</i>) 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.	State registration of commercial institution and Public Legal Entity							
1.1.1.	State registration of a commercial legal entity	<ul style="list-style-type: none"> - notarised "Application for state registration of a commercial institution" and "Annex No. 1 to the application for state registration of a commercial institution", <i>if the founder is a Natural Entity (physical person)</i>, and / or "Annex No. 2 to the application for state registration of a commercial institution", <i>if the founder is a Legal Entity</i> - "Information on members of the Supervisory Board", <i>if provided for by the charter of the Supervisory Board (with copies of identity cards attached)</i> - decisions on the establishment of the institution, approval of its Charter and formation of its management bodies, signed by the founder(s) of the institution or its (their) Authorised Representative - the Charter of the institution approved by the founder(s) or its (their) Authorised Representative - copy of the identity card, <i>if the founder is a Natural Entity (physical person)</i> - notarised copy of the certificate of state registration (extract from the state register) and its charter, <i>if the founder is a legal entity (except for those whose constituent documents are sent to the e-cabinet)</i> <i>in case the founder is a foreign legal entity</i>, documents confirming its registration in a foreign state - notarised copy of the registration certificate (extract from the register) and other documents (<i>Taking into account legalisation (documents abolishing the requirement of legalisation of foreign official documents, including the Hague Convention of 1961)</i>) - copy of the identity document of the legal representative 	<ul style="list-style-type: none"> - 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-III "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 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 organisations and public legal entities with tax authorities", approved by order n 2217040100297300 of the State Tax Service (DVX) dated 04.04.2022 - Orders of the Ministry of Taxes No. 1117040100157100 of 25.01.2011 and No. 1417040100293500 of 05.03.2014 "On clarification of powers for state registration of commercial organisations". 	Taking into account the 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 Xidmət" ("ASAN Service") are located) (<i>commercial legal entities with foreign investments, foreign representations and representative offices of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic</i>), 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, financial-industrial groups, banks located in the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the	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 Department of National Revenues of the State Tax Service under the Ministry of Economy (<i>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 located on the territory</i>)	2 working days	<ul style="list-style-type: none"> - Certificate of state registration of a commercial institution - a Copy of the charter - Extract from the state register of a commercial institution (<i>sent to e-cabinet</i>) 	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 payment of the authorised capital, except for cases when the payment of the authorised capital is stipulated in the charter of the limited liability company within a certain period of time (*bank receipt, etc.*)
- "Independent auditor's report on the valuation of non-monetary contributions paid into the Authorised Capital
- 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*)
- The Ministry of Education's opinion on the charter *when setting up a private educational institution*
- A document confirming the initial consent of the relevant authority *when establishing a banking, insurance, financial and industrial group,*
- Letter from the small and medium-sized business development agency *at the time of registration of the small and medium-sized business (KOB) cluster company*
- Conclusion of the relevant 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*

Nakhchivan Autonomous Republic , investment funds, in respect of insurance and audit organisations of small and medium-sized business houses (*except for commercial legal entities with foreign investments in small and medium-sized business houses located in the territories, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organisations*), «ASAN Service» centres without Taking into account the territorial principle

of territorial departments and departments Department of state registration and taxpayer registration 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 located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic , representative offices and branches of foreign commercial legal entities, financial and industrial groups, with regard to banks, investment funds, insurance and audit organisations)

		identity document of the Authorised Entity may be presented as a supplement to: - "Application for registration of a taxpayer for VAT purposes"						
1.1.1-e.	Online registration of commercial legal entities	<p>When registering a local Limited Liability Company (LLC):</p> <ul style="list-style-type: none"> - Enhanced e-signature (if the registration method 'PIN code+mobile' is not selected) - A charter without an e-signature or in case of election of a charter drawn up by the founder in the course of ordinary e-state registration <p>When registering a LLC with foreign investment</p> <ul style="list-style-type: none"> - Enhanced e-signature - Document confirming legal address in the Republic of Azerbaijan, with a copy translated into Azerbaijani language (scan) <p>may be presented as a supplement to:</p> <ul style="list-style-type: none"> - "Application for registration of a taxpayer for VAT purposes" - Employment contract data - Application for ASAN Signature business-type certificate (if «Asan Imza» ("Asan Signature") registration method is selected) 	<ul style="list-style-type: none"> - Articles 5-1, 7-1 and 7-2 of Law No. 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities" - 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 7.5 "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 Resolution No. 191 of the Cabinet of Ministers of the Republic of Azerbaijan dated 24.11.2011. - Administrative Regulations for the e-service "Online registration of commercial legal entities", approved by Resolution No. 191705000003100 of the Board of the Ministry of Taxes dated 18. 03. 2019 	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 upon rapid registration of local LLC (Taking into account the processing time of the system) -1 working day for regular local LLC registration - 2 working days for registration of a LLC with foreign investments	- Certificate of state registration of commercial institution - Commercial register extract - Charter (sent to the e- cabinet)	Completely electronic
1.1.2.	State registration of public legal entities	<ul style="list-style-type: none"> - Notarized "Application on state registration of Public Legal Entity" - Notarized "Annex to the application for state registration of a Public Legal Entity" - "Information on members of the Supervisory Board" if the Supervisory Board is provided for by statute (with copies of identity card) - Decisions on the establishment, approval of the statutes and formation of the institutions' governing bodies, approved pursuant to the 	<ul style="list-style-type: none"> - Law No. 97-VQ dated 29.12.2015 "On public legal entities" - Articles 5 and 8-1 of the Law N 560-IIIq dated 12.12.2003 "On state registration and state register of legal entities" - Articles 20 and 20-1 of Law N 223-IIIQ dated 04.12.2001 «On state duty» - "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 	Taking into account the territorial principle, 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, taxpayer service centres located in the administrative buildings of territorial tax departments and departments of the State Tax Service under the	Taking into account the territorial principle, 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, departments of state registration and taxpayer registration of territorial tax departments and	2 working days	- Certificate of state registration of a Public Legal Entity - Copy of the charter - Extract from the state register of public legal entities (sent to the e-cabinet)	-

		<p>procedure established by Law "On public legal entities"</p> <ul style="list-style-type: none"> - 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 (<i>when paying through Asan Pay payment terminals installed in "ASAN Service" centres, a receipt is not required</i>) - <i>If the application is signed by an Authorised Entity or applied by an Authorised Entity, power of attorney, copy of the document confirming the identity of the Authorised Entity</i> 	<p>Azerbaijan dated 29.12.2015 "On Public Legal Entities"</p> <ul style="list-style-type: none"> - 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 	<p>Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic</p>	<p>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</p>			
1.1.2-1.	Registration of the transformation of a Legal Entity (department) into a Public Legal Entity	<ul style="list-style-type: none"> - "Application for state registration of a Public Legal Entity" - "Annex to the application for state registration of a Public Legal Entity" - <i>"information on the members of the supervisory board", if the supervisory board is provided for by the charter (with copies of identity cards attached)</i> - decisions on the establishment of an institution (transformation into a legal entity), approval of its charter and formation of its 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 	<ul style="list-style-type: none"> - 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 	<ul style="list-style-type: none"> - 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 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Certificate of state registration of a Public Legal Entity - Copy of the charter - Extract from the state register of public legal entities (sent to the e-cabinet) 	-

		<p>by the relevant municipality (in 2 copies)</p> <ul style="list-style-type: none"> - Copy of the identity document of the legal representative <ul style="list-style-type: none"> - The act of transfer - Information on the publication of the relevant announcement in the press, except when the decision on the transformation is published <ul style="list-style-type: none"> - 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 document confirming the identity of the Authorized Entity <i>when the application is signed by the Authorized Entity or applied by the Authorised Entity</i> 	<p>organisations and public legal entities with tax authorities", approved by order No. 2217040100297300 of the State Tax Service dated 04.04.2022</p>					
1.1.3.	State registration of reorganization	<p><u>State registration of a commercial legal entity as a result of reorganization</u></p> <ul style="list-style-type: none"> - A notarized (<i>except in the case of conversion and accession</i>) "Application for state registration of a commercial institution" - Notarized (<i>except in cases of transformation and accession</i>) "Annex No. 1 to the Application for state registration of a commercial institution", if the founder is a Natural Entity (<i>physical person</i>), and/or "Annex No. 2 to the Application for state registration of a commercial institution", if the founder is a Legal Entity - "Information about the reorganized legal entity" - "Information on the members of the supervisory board", if the supervisory board is provided for by the charter (<i>with copies of identity cards attached</i>) - Decisions on the establishment of a legal entity, approval of its 	<ul style="list-style-type: none"> - Articles 33-34 of the Tax Code - Articles 43-113 of the Civil Code - Law N 560-IIIq of 12.12.2003 "On state registration and state register of legal entities" - Articles 20, 20-1 of the Law N 223-IIIQ dated 04.12.2001 "On state duty" - Article No. 29.0.16 of Law No. 833-III dated 06/19/2009 "On Education" - "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 dated 04.04.2022 - Orders No. 1117040100157100 dated 01/25/2011 " and No. 1417040100293500 dated 03/05/2014 of the Ministry of Taxes "On clarifying the powers of state registration of commercial organizations" 	<p>Taking into account considering the territorial principle, service centres for taxpayers (commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups) located in the administrative buildings 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 , except for banks, The Department of State Registration and Taxpayer Registration of the Office of the Department of Taxation of Nakhchivan Autonomous Republic (in respect of commercial legal entities with foreign</p>	<p>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 (Including 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 organisations located on the territory of territorial departments and offices of the State Tax Service under the Ministry of Economy), Division of state registration and</p>	2 working days	<ul style="list-style-type: none"> - Certificate of state registration of a commercial institution - a Copy of the charte - Extract from the State Register of a commercial institution <p>(sent to the e-cabinet)</p>	-

charter and formation of management bodies
 - Decision on reorganization
 - The charter of the institution approved by the founder(s) or its (their) authorised representative (Taking into account succession)
 - Acopy of the identity card, if the founder is a Natural Entity (*physical person*)
 - A 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 e-cabinet*)
 - Notarised 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 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)*)
 - Copy of the identity document of the legal representative
 - Independent auditor's opinion on the valuation of non-monetary contributions paid into the authorized capital
 - transfer act and/or separation balance sheet
 - Information about the publication of the relevant announcement in the press

investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organisations located in the territory of the territorial unit of Nakhchivan Autonomous Republic

taxpayer registration 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, financial and industrial groups located in the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic) in respect of banks, 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 (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).

<ul style="list-style-type: none"> - Conclusion of the Ministry of Education on the charter <i>for the establishment of a private educational institution</i> - <i>When creating a banking, insurance, financial and industrial group, a document confirming the initial consent of the relevant authority</i> - <i>Letter from the small and medium-sized business development agency at the time of registration of the small and medium-sized business cluster company</i> - 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 Entity <i>when the application is signed by the Authorized Entity or applied by the Authorised Entity</i> <u>if the reorganisation involves a conversion or merger:</u> - 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 							
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		<p>relevant body of the Ministry of Internal Affairs that it has not been found)</p> <p><u>If the reorganisation involves a merger or division:</u></p> <ul style="list-style-type: none"> - "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 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) <p><u>When a JSC is reorganised in the form of transformation, accession, merger, division or separation:</u></p> <ul style="list-style-type: none"> - 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 of a representative office or branch of a foreign commercial legal entity	<ul style="list-style-type: none"> - Notarized "application on state registration of a commercial institution" and "Annex No. 2 to 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 representative office or branch, 	<ul style="list-style-type: none"> - 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 the Law No. 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', 	"ASAN service" centers located in Baku and Nakhchivan	Department of State Registration of Legal Entities of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy, Department of State Registration and Accounting of Taxpayers of the Office of the Main	2 working days	<ul style="list-style-type: none"> - 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 e-cabinet) 	-

appointment of its head and approval of the regulations *(with the addition of a copy of the identity document of the head)*

- The regulation approved by a foreign commercial Legal Entity or its Authorized Representative who established a representative office or branch (in 2 copies)
- Notarised 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 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 Entity *when the application is signed by the*

approved by Order No. 2217040100297300 of the State Tax Service (DVX) dated 04.04.2022

- Orders of the Ministry of Taxes No. 1117040100157100 of 25.01.2011 and No. 1417040100293500 of 05.03.2014 "On clarification of powers for state registration of commercial organisations".

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		<p><i>Authorized Entity or applied by the Authorised Entity</i></p> <ul style="list-style-type: none"> - "Information on application of a special tax regime" (if the representative office or branch will operate under a special tax regime) - A document confirming the initial consent of the relevant authority when establishing representative offices or branches of foreign banks and insurance companies <p>may be presented as a supplement to:</p> <ul style="list-style-type: none"> - "Application for registration of a taxpayer for VAT purposes" 						
1.1.5.	Entry in the state registry of the representation or branch of a commercial entity abroad	<ul style="list-style-type: none"> - "Information on the establishment of a representation or branch of a Legal Entity abroad" 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Certificate reflecting the accounting code of a branch or representative office of a commercial legal entity established in a foreign country <p><i>(sent to e-cabinet)</i></p>	-
1.2.	Maintaining records of the taxpayer and its branch, representative office and other business entity (facility)							
1.2.1.	Admission of a non-commercial organization to tax registration	<ul style="list-style-type: none"> - "Application for admission of a non-profit organization to tax registration" - <i>when the founder is a Natural Entity (physical person), "information on the founders - Natural Entities (physical persons)"</i> - <i>copy of the identity document of the founder (Natural Entities (physical persons), if the founder</i> 	<ul style="list-style-type: none"> - 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 <i>(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)</i>	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	<ul style="list-style-type: none"> - Certificate of tax registration of a non-profit organization (sent to e-cabinet, additionally issued on hard copy if specified in the application) 	-

		<p>is a Natural Entity (physical person)</p> <ul style="list-style-type: none"> - 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" (non-commercial 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) 			<p>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</p>			
1.2.2.	Tax registration of foreign legal entity resident at the place of management	<ul style="list-style-type: none"> - "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 	<ul style="list-style-type: none"> - 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 	<p>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)</p>	<p>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</p>	1 day	<ul style="list-style-type: none"> - 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) 	-

		<p>Azerbaijan (lease agreement, proof of ownership or other documents)</p> <ul style="list-style-type: none"> - 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) 			<p>the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic</p>			
1.2.3.	<p>Tax registration of a subdivision of a resident of a foreign state that has not established a permanent establishment in the Republic of Azerbaijan</p>	<ul style="list-style-type: none"> - "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 the 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 <i>(documents abolishing the requirement for legalization of foreign official documents, including 1961, Taking into account the Hague Convention of the year), etc.)</i>) - 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 	<ul style="list-style-type: none"> - 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 	<p>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)</p>	<p>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</p>	1 day	<ul style="list-style-type: none"> - Certificate of tax registration of a resident of a foreign country pursuant to Article 33.8 of the Tax Code <i>(sent to e-cabinet, additionally issued on hard copy if specified in the application)</i> 	-

		<p>the form established by the State Tax Service</p> <ul style="list-style-type: none"> - 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) 						
1.2.4.	Admission to tax registration of a branch (subdivision) of a legal entity (organization)	<ul style="list-style-type: none"> - "Application for tax registration 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 (<i>manager</i>) - Copy of the document confirming the address of the branch (subdivision) of the Legal Entity (organization) - Copy of the identity document of the head (<i>manager</i>) - ID card of the applicant with the application - Power of attorney (when the application is signed by an Authorized Entity) 	<ul style="list-style-type: none"> - 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 the Ministry of Economy, territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	1 day	<ul style="list-style-type: none"> - Certificate of tax accounting of a branch (subdivision) of a Legal Entity (organization) (<i>to be sent to the e-cabinet, to be drawn up additionally on hard copy, if it is specified in the application</i>) 	-
1.2.5.	Registration of a Natural Entity (<i>physical person</i>)	<ul style="list-style-type: none"> - "Application for registration of a Natural Entity (<i>physical person</i>)" - 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, <i>if the application is submitted by an authorized representative</i> - <i>For persons under 18 years of age (under 16 years of age without TIN), ID card of the applicant with</i> 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 1 day - in case of processing in the service center: at the moment of application submission, Taking into account the processing time 	<ul style="list-style-type: none"> - Certificate of registration of a Natural Entity (<i>physical person</i>) (<i>sent to e-cabinet, additionally issued on hard copy, if specified in the application</i>) 	Through the online portal Tax inspectorateportal <ul style="list-style-type: none"> - 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

		<p>the application, decision of the guardianship and custody authority based on the consent of parents, adoptive parents or a dependent, and in the absence of such consent, a court decision</p> <ul style="list-style-type: none"> - "Information on the application of a special tax regime" (<i>if activities under a special tax regime are expected to be carried out</i>) - 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 (<i>in respect of the head of a family farm</i>) may be presented as a supplement to: - "Application for registration of a taxpayer for VAT purposes" 						heads of family farms)
1.2.5-e-m	Record of Natural Entities (physical persons) (<i>except for landowners and heads of family farms</i>)	<ul style="list-style-type: none"> - Enhanced e-signature (when sold through the Tax Inspectorateportal online portal) - Asan Imza (when executed through the call centre of the Ministry of Economy (195)) 	<ul style="list-style-type: none"> - Articles 33-34 of the Tax Code - "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" - 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 - Approved by the Decision of the Cabinet of Ministers No. 191 dated 24.11.2011 "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 Paragraph7.4 "List of types of e-services". 	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 Apparatus and Main Department of Digital Tax Administration, Call Centre of the Ministry of Economy (195)	immediately (including system processing time)	<ul style="list-style-type: none"> - Certificate of registration of a Natural Entity (<i>physical person</i>) (<i>sent to e-cabinet, additionally issued on hard copy, if specified in the application</i>) 	<ul style="list-style-type: none"> -Through the online portal Tax inspectorateportal - Completely electronic - Through the call centre of the Ministry of Economy (195) - Partially electronic (except for media facilities)

			- "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 (<i>physical person</i>) (restoration of cancelled TIN)	- "Application for registration of a Natural Entity (<i>physical person</i>)." - Copy of a notarised power of attorney and identity document, <i>if the application is submitted by an authorised representative</i> - "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 (<i>except for service centres located in Baku city and in administrative-territorial units where "ASAN Service" centres are located</i>), 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 (<i>except for service centres located in Baku city and administrative-territorial units where "ASAN Service" centres are located</i>), "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 (<i>physical person</i>) (<i>sent to e-cabinet, additionally issued on hard copy, if specified in the application</i>)	Completely electronic (see Service No. 1.2.6-e) (<i>except for media subjects, landowners and heads of family farms</i>)
1.2.6-e	Online reinstatement of a Natural Entity (<i>physical person</i>) 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 (<i>physical person</i>) (<i>sent to e-cabinet, additionally issued on hard copy, if specified in the application</i>)	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 or 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 facilities 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 (<i>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</i>)	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 e-cabinet) (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)

		<p>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).</p> <p>- certified document on authorisation of the relevant authority and the Code of the bank when establishing branches engaged in banking activities</p>			<p>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" centers</p>			
1.2.7-e-m	<p>Online registration of a branch, representative office of a taxpayer</p>	<p>-Enhanced e-signature</p> <p>- Copy of the charte of the branch or representative office (<i>In PDF format</i>)</p> <p>- copy of the decision (order) on the head (manager) (<i>In PDF format</i>)</p> <p>- 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 (<i>In PDF format</i>)</p>	<p>- Articles 33-34 of the Tax Code</p> <p>- 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"</p> <p>- Paragraph 7.16 "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</p> <p>- Administrative Regulations on the electronic service "Online registration of a branch, representative office of a taxpayer", approved by the Decree No. 14170500004800 of the Board of the Ministry of Taxes dated 03.09.2014</p>	<p>Internet Tax Inspectorate(https://new.e-taxes.gov.az)</p>	<p>Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration</p>	<p>2 working days</p>	<p>- Certificate of registration at the location of the taxpayer's branch, representative office and business entity (facility)</p>	<p>Partially electronic</p>
1.2.8.	<p>Taxpayer accounting at the location of a business entity (facility)</p>	<p>- "Application for tax registration at the location of a branch, representative office or other business entity (facility) of a taxpayer"</p>	<p>- Articles 33-34 of the Tax Code;</p> <p>- Administrative Regulations on the electronic service "Online registration of a branch, representative office of a taxpayer", approved by the Decree No.</p>	<p>Service centres for taxpayers at the location of the business entity (<i>the service centre located in the administrative building of the Main Department of</i></p>	<p>Taxpayer Accounting Department of the Economic Analysis and Accounting Control Department of the Main Department</p>	<p>2 working days</p>	<p>- Certificate of registration at the location of the taxpayer's branch, representative office and</p>	<p>Partially electronic (see Service No. 1.2.8-e-m)</p>

		<p>- 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)</p>	14170500004800 of the Board of the Ministry of Taxes dated 03.09.2014	<i>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</i>	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).	<p>- 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)</p>	<p>- 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</p>	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 Ministers dated 24.11.2011.					
1.3-e.	Cash register accounting <i>(only for e- cash register operator)</i>	- Enhanced e-signature - "Application for registration of the cash register " - PDF format of the contract concluded between the user of the electronic cash register and the operator of the electronic cash register - act of recording a certificate file aimed at installation of the e-cash register control mechanism at the economic entity (facility) (after sending the certificate file to the e-cabinet of the e-cash register operator on the portal of the Internet Tax Inspectorate)	- Articles 16.1.8 and 24.1.6 of the Tax Code - Decree No. 52 of the Cabinet of Ministers dated 14.02.2019 "On approval of the "schedule of implementation of cash register " to be connected to the electronic information system of the Ministry of Taxes of the Republic of Azerbaijan in real time" - "Rules for the operation of cash register ", approved by resolution No. 338 of the Cabinet of Ministers dated 01.08.2019	e-kassa.gov.az	Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration	Taking into account the system processing time and the length of time to perform procedures	"Cash register registration sheet" (e-cash register is sent to the user's electronic cabinet <i>(after confirmation of the act by the user of the e-cash register using enhanced e-signature)</i>)	Completely electronic
1.4-e.	Online registration of POS-terminal <i>(only for bank acquirers)</i>	- 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" - 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	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	- Notification of POS terminal registration	Completely electronic

			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. 12170500004800 of the Board of the Ministry of Taxes dated 24.12.2012					
1.5.	Taxpayer registration for VAT purposes	- "Application for registration of a taxpayer for VAT purposes"	- Article 157 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. 14170500004800 of the Board of the Ministry of Taxes dated 03.09.2014	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), in the case of address-based services	Taking into account the 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 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)	5 working days	- Notification of 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)	The filing is fully electronic (see Service No. 1.5-e-m)
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 in the field of organisation of provision of e-services by state	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 - Notification of VAT registration	Completely electronic

			<p>bodies and public legal entities established by the President of the Republic of Azerbaijan”</p> <p>- 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.</p> <p>- 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</p>				<p>(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)</p>	
1.6.	Conclusion of "Tax Partnership Agreement"	- "Application for conclusion of a Tax Partnership 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 <i>(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)</i>	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 and 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	<ul style="list-style-type: none"> - 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". 	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)	- acceptance notice	Completely electronic (on receipt of application)

1.7.	Registration of a taxpayer wishing to make a sale as a seller subject to refund of value added tax	- "Application for registration as a seller of a taxpayer wishing to make a sale subject to refund of value added tax"	- Articles 24.1.7-1 and 165.1.3 of the Tax Code - "Procedure for refund of value added tax paid by foreigners and 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	Taking into account the territorial principle, taxpayer service centres (<i>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</i>)	Registration and record-keeping structures, Taking into account the territorial principle	Registration: 5 working days Conclusion of the contract: after registration	- "Certificate of registration as a seller of a taxpayer wishing to make a sale subject to VAT refund" - "Service contract concluded between the operator and the seller in connection with the application of the VAT refund system"	Completely electronic
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							
2.1.1-1.	Change of the head (<i>manager</i>) of a commercial institution or Public Legal Entity	- "Application for state registration of a commercial institution" or "Application for state registration of a Legal Entity" - Decision on change of management - Copy of the identity document of the head (<i>manager</i>) - Appropriate consent to the appointment of a director in cases stipulated by law (banks, insurance companies, etc.) - 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 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 Entity <i>when the application is signed by the Authorized Entity or applied by the Authorised Entity</i>	- Article 34 of the Tax Code - Articles 43-113 of the Civil Code - Law No. 560-IIIQ of 12.12.2003 'on state registration and state register of legal entities' - Law No. 97-VQ dated 29.12.2015 "On public legal entities" -Law No. 519-IIIQ dated 25.12.2007 "On insurance activity" -Law No. 590-IIIQ dated 16.01.2004 "On Banks" - "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" - 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"	Taking into account the territorial principle, Department of state registration and taxpayer register of the apparatus of territorial tax departments of the State Tax Service (<i>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 .</i> Service centers of taxpayers (<i>except for</i>	Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial tax departments of the State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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</i>). Taxpayer service centers located in the administrative buildings of the territorial tax	5 working days	- Document confirming the change (certificate, extract from the registry, etc) (<i>sent to e-cabinet</i>)	-

			<p>- 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"</p> <p>- "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</p>	<p><i>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</i>) 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)</p>	<p>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).</p>			
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)	<p>- Articles 2.0.14, 9-1, 14.1.7 of the Law No. 560-IIQ dated 12.12.2003 "On state registration and state register of legal entities"</p> <p>- Articles 91, 91-2 of the Civil Code</p> <p>- 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"</p> <p>- "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.</p> <p>- Decree No. 48 of the President of the Republic of Azerbaijan of 12.04.2004 "On application of the Law of the Republic of Azerbaijan 'On State Registration and State Register of Legal Entities'".</p> <p>- "Methodological guidelines for the state registration of commercial organisations and public legal</p>	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

			entities with tax authorities”, approved by Order No. 2217040100297300 of the State Tax Service dated 04.04.2022					
2.1.1-2.	Change of name of commercial and Public Legal Entity	<p>-“Application for state registration of a commercial institution” or “application for registration of a Public Legal Entity”</p> <p>- Decision to change the name and approve the charter</p> <p>- draft articles of association or amendments to the articles of association in a new version</p> <p>- Conclusion of the relevant executive authority in respect of legal entities that are not managed but have a state interest</p> <p>- Relevant opinion on the charter of the legal entity in cases stipulated by the legislation (educational, banking, etc.).</p> <p>- 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)</p> <p>- “ 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 e-cabinet)</p> <p>- Announcement in mass media on convening a meeting of a joint stock company (except for a closed joint stock company)</p> <p>- A document confirming delivery to the shareholders of the notice of convocation of the General Meeting of Shareholders</p> <p>- 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</p> <p>- power of attorney, a copy of the document confirming the identity of the Authorized Entity</p>	<p>- Article 34 of the Tax Code</p> <p>- Articles 43-113 of the Civil Code</p> <p>- Law N 560-IIIQ dated 12.12.2003 «On state registration and state register of legal entities»</p> <p>- Article No. 29.0.16 of Law No. 833-III dated 06/19/2009 «On Education»</p> <p>- Law No. 97-VQ dated 29.12.2015 “On public legal entities”</p> <p>- “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”</p> <p>- 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”</p> <p>- “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</p>	<p>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 (<i>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</i>) 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 .</p> <p>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</p>	<p>Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial tax departments of the State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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</i>).</p> <p>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 (<i>except for commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial</i></p>	5 working days	<p>- Document confirming the change (certificate, extract from the register, articles of association or amendment of articles of association)</p> <p>(sent to the e-cabinet)</p>	-

		<i>application is signed by the Authorized Entity or applied by the Authorised Entity</i>		Economy of the Nakhchivan Autonomous Republic, small and medium-sized businesses (except for public legal entities)	<i>and industrial groups, banks, investment funds, insurance and audit organizations).</i>			
2.1.1-2-e.	E-registration of change of name of a limited liability company with local and foreign investments	<ul style="list-style-type: none"> - 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 submitted 	<ul style="list-style-type: none"> - 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. 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 «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"	<ul style="list-style-type: none"> - Article 34 of the Tax Code - Articles 43-113 of the Civil Code - Law N 560-IIQ 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	-

		<ul style="list-style-type: none"> - 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 e-cabinet) - 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 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 <i>when the application is signed by the Authorized Entity or applied by the Authorised Entity</i> 	<ul style="list-style-type: none"> - Article No. 29.0.16 of Law No. 833-III 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 	<ul style="list-style-type: none"> 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 . Service centers of taxpayers (<i>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</i>) 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 (<i>except for public legal entities</i>) 	<ul style="list-style-type: none"> tax departments of the State Tax Service (commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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). 		(certificate, extract from the register, charter or amendment of the charter) (<i>sent to e-cabinet</i>)	
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 investments		<ul style="list-style-type: none"> - Articles 47.2, 51, 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 '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 		Digital Tax Administration		<p>charter, certificate of state registration)</p> <p>(sent to e-cabinet)</p>	
2.1.1-4.	Replacement of members of the supervisory board of a commercial or Public Legal Entity	<ul style="list-style-type: none"> - "Application for state registration of a commercial institution" or "application for registration of a Public Legal Entity" - "Information on members of the Supervisory Board" - Decision to change the members of the Supervisory Board - Copy of the identity document of the members of the Supervisory Board - Announcement in mass media on convening a meeting of a joint stock company (except for a closed joint stock company) 	<ul style="list-style-type: none"> - 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» - Law No. 97-VQ dated 29.12.2015 "On public legal entities" -Law No. 519-IIIQ of 25.12.2007 "On Insurance Activity" -Law N 590-IIIQ dated 16.01.2004 "On Banks" - "Paragraph 2.2 of Decree No. 759 of the President of the Republic of Azerbaijan dated 03.02.2016 on the application of 	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 (<i>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</i>	Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial tax departments of the State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the</i>	5 working days	- Document confirming the change (extract from the register) (sent to e-cabinet)	-

		<ul style="list-style-type: none"> - 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 Entity <i>when the application is signed by the Authorized Entity or applied by the Authorised Entity</i> 	<p>Law No. 97-VQ of the Republic of Azerbaijan dated 29.12.2015 "On Public Legal Entities"</p> <ul style="list-style-type: none"> - 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 	<p><i>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</i></p> <p>Service centers of taxpayers <i>(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)</i> 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 <i>(except for public legal entities)</i></p>	<p><i>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).</i></p> <p>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 <i>(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)</i></p>			
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	<ul style="list-style-type: none"> - 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 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Document confirming the change (extract from the state register) <p>(sent to e-cabinet)</p>	Completely electronic

			<p>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</p> <p>-Decree No. 48 of the President of the Republic of Azerbaijan dated 12.04.2004</p> <p>-"On application of the Law of the Republic of Azerbaijan 'On State Registration and State Register of Legal Entities".</p> <p>- 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</p>					
2.1.1-5.	Change of founder of a commercial or Public Legal Entity	<p>- "Application for state registration of a commercial institution" or "application for registration of a Public Legal Entity"</p> <p>- "Annex No. 1 to the application for state registration of a commercial institution", <i>if the founder is a Natural Entity (physical person)</i>, and / or "Annex No. 2 to the application for state registration of a commercial institution", if the founder is a Legal Entity, or "Annex to the application for state registration of a Public Legal Entity"</p> <p>- Resolution on change of the founder and approval of the Articles of Association (except for cases when the Articles of Association of a joint stock company do not contain the names of the founders)</p> <p>- Draft articles of association or amendments to the articles of association in a new version (<i>except for cases when the charter of a joint-stock company does not contain the names of the founders</i>)</p> <p>- Conclusion of the relevant executive authority in respect of</p>	<p>- Article 34 of the Tax Code</p> <p>- Articles 43-113 of the Civil Code</p> <p>- Law N 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities"</p> <p>- Article No. 29.0.16 of Law No. 833-III dated 06/19/2009 "On Education"</p> <p>- Law No. 97-VQ dated 29.12.2015 "On public legal entities"</p> <p>- "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"</p> <p>- 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</p> <p>- "Methodological guidelines for conducting state registration of commercial organizations and</p>	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 (<i>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</i>) 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	Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial tax departments of the State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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</i>).	5 working days	- Document confirming the change (extract from the state register, change of charter, certificate of state registration) (<i>sent to e-cabinet</i>)	-

		<p>legal entities that are not managed but have a state interest</p> <ul style="list-style-type: none"> - Relevant opinion on the charter of the legal entity in cases stipulated by the legislation (educational, banking, etc.) by type of activity). - document confirming the change of the founder (agreement on alienation of the share (document confirming donation, purchase and sale and investment of the share in the authorized capital, etc.))), the relevant application when the new founder joins (notarized if the new founder joining is a Natural Entity (physical person), application on joining the founder certified by the signature and seal of the Authorized Entity if there is a Legal Entity), etc.). - Copy of identity card, if the founder is a Natural Entity (<i>physical person</i>) - Notarized copy of the certificate of state registration (extract from the state register) and its charter, if the founder is a Legal Entity (<i>except for those whose constituent documents are sent to the electronic cabinet</i>) - 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 	<p>public legal entities with tax authorities”, approved by Order No. 2217040100297300 of the State Tax Service dated 04.04.2022</p>	<p>Nakhchivan Autonomous Republic . Service centers of taxpayers (<i>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</i>) 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 (<i>except for public legal entities</i>)</p>	<p>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 (<i>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</i>)</p>			
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		<p>of convocation of the General Meeting of Shareholders</p> <ul style="list-style-type: none"> - 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" - <i>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</i> 						
2.1.1-5-e.	E-registration of change of founder of a limited liability company with local investments	<ul style="list-style-type: none"> - 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. <p>Note:</p> <ul style="list-style-type: none"> - 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. 	<ul style="list-style-type: none"> - 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 «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. 	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	<ul style="list-style-type: none"> - Document confirming the change (extract from the state register, change of the charter) <p><i>(sent to e-cabinet)</i></p>	Completely electronic

			2217040100297300 of the State Tax Service dated 04.04.2022					
2.1.1-6.	Increase in the authorized capital of a commercial or Public Legal Entity	<ul style="list-style-type: none"> - "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 Natural Entity (physical person), and / or '«Annex No. 2 to the application for state registration of a commercial institution», if the founder is a Legal Entity, or "Annex to the application for state registration of a Public Legal Entity". - Decision to increase the authorized capital and approve the charter - 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). - A document confirming the increase of the authorized capital (receipt, cash warrant, etc.) - Independent auditor's report on the valuation of non-monetary contributions paid into the Authorized Capital - 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 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 	<ul style="list-style-type: none"> - 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" - Article No. 29.0.16 of Law No. 833-III 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" - 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 - "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 	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 (<i>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</i>) of territorial tax departments of the State Tax Service of the Nakhchivan Autonomous Republic . Service centers of taxpayers (<i>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</i>) located in administrative buildings of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous	Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial tax departments of the State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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</i>). 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 (<i>except for commercial legal entities with foreign investments, representative offices and branches of foreign commercial legal entities, financial and industrial groups, banks, investment</i>	5 working days	- Document confirming the change (certificate, extract from the registry, etc.)) (sent to e-cabinet)	-

		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 registration and 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 "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 the charter) (sent to e-cabinet)	Completely electronic
2.1.1-7.	Decrease in the authorized capital of a commercial or Public Legal Entity	- "Application for state registration of a commercial institution" or "application for registration of a Public Legal Entity"	- 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	Taking into account the territorial principle, Department of state registration and taxpayer registration	5 working days	- Document confirming the change (certificate, extract	-

	<ul style="list-style-type: none"> - "Annex No. 1 to the application for state registration of a commercial institution", if the founder is a Natural Entity (physical person), and / or "Annex No. 2 to the application for state registration of a commercial institution", if the founder is a Legal Entity, or "Annex to the application for state registration of a Public Legal Entity". - Decision on reduction of the authorized capital and approval of the charter - 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 (on education, banking and other activities) - Document confirming the reduction of the authorized capital (receipt, cash warrant, auditor's report, etc.) - Announcement published in a newspaper about the reduction of authorized capital - 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 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" 	<ul style="list-style-type: none"> - Article No. 29.0.16 of Law No. 833-III 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" - 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 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 	<p>apparatus of territorial tax departments of the State Tax Service (<i>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</i>) of territorial tax departments of the State Tax Service of the Nakhchivan Autonomous Republic .</p> <p>Service centers of taxpayers (<i>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</i>) 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 (<i>except for public legal entities</i>)</p>	<p>of the staff of territorial tax departments of the State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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</i>).</p> <p>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 (<i>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</i>)</p>		<p>from the registry, etc.))</p> <p>(sent to e-cabinet)</p>	
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		- 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						
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 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 registration and 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 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	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
2.1.1-8.	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", <i>if the founder is a</i>	- 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	-

	included in the register	<p><i>Natural Entity (physical person), and / or "Annex No. 2 to the application for state registration of a commercial institution", if the founder is a Legal Entity, or "Annex to the application for state registration of a Public Legal Entity".</i></p> <ul style="list-style-type: none"> - Decision to approve the charter (regulations) - Draft statutes (regulations) or amendments to the new version of the statutes (regulations) - 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). - 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 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 by the Authorized Entity, power of attorney, copy of the document confirming the identity of the Authorized Entity 	<ul style="list-style-type: none"> - Article No. 29.0.16 of Law No. 833-III 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" - 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 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 	<p>Tax Service (<i>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 of the Nakhchivan Autonomous Republic .</i></p> <p>Service centers of taxpayers (<i>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</i>) 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 (<i>except for public legal entities</i>)</p>	<p>State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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</i>).</p> <p>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 (<i>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</i>)</p>		<p>amendment of the statute (charter)</p> <p>(sent to e-cabinet)</p>	
2.1.1-9.	A change of registration data of a branch (representative office) of a	<ul style="list-style-type: none"> - "Application for state registration of a commercial institution" - In case of change of data of a foreign legal entity "Annex No. 2 to the application for state 	<ul style="list-style-type: none"> - 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" 	<p>Department of State Registration of Legal Entities of the Main Department of National Revenues of the State Tax</p>	<p>Department of State Registration of Legal Entities of the Main Department of National Revenues of the State</p>	5 working days	- Document confirming the change (extract from the state register)	

	foreign legal entity	<p>registration of a commercial institution”</p> <ul style="list-style-type: none"> - Documents confirming changes in case of change of data of a foreign legal entity <ul style="list-style-type: none"> – Notarized copy of the registration certificate (extract from the register) and other documents (<i>legalized (Taking into account the documents abolishing the requirement to legalize foreign official documents, including the Hague Convention of 1961).</i> - When appropriate changes are made (legal address, name of a representative office or branch in case of change of data of a foreign legal entity, etc.)) and / or decision on approval of the Regulations - Redrafted Regulation or draft amendments to the charter - <i>“Certificate of state registration of a commercial institution” in case of change of name and legal address (except for those whose constituent documents are sent to the electronic cabinet during registration)</i> - When the head (<i>manager</i>) changes, copy of the identity document of the new head (<i>manager</i>), original or notarized copy of the power of attorney issued to the manager to manage the representative office or branch office (Taking into account legalization (<i>documents abolishing the requirement of legalization of foreign official documents, including the Hague Convention of 1961</i>)) - <i>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</i> 	- “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	Service under the Ministry of Economy, Department of State Registration and Taxpayer Accounting of the Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	Tax Service under the Ministry of Economy, Department of State Registration and Taxpayer Accounting of the Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic		(sent to e-cabinet)	
2.1.2.	“Changing the credentials of a commercial	- “Application for State Registration of a Commercial Institution” or “Application for State Registration	- Article 34 of the Tax Code - Articles 43-113 of the Civil Code	Taking into account the territorial principle, Department of state	Taking into account the territorial principle, Department of state	5 working days	- Document confirming the change	On changing contact

	<p>establishment or Public Legal Entity at the same time as the registration data”</p>	<p>of a Legal Entity” with appropriate amendments - 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</p>	<p>- Law N 560-IIIQ dated 12.12.2003 “On state registration and state register of legal entities” - “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</p>	<p>registration and taxpayer registration of the apparatus of territorial tax departments of the State Tax Service (<i>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</i>) of territorial tax departments of the State Tax Service of the Nakhchivan Autonomous Republic. Service centers of taxpayers (<i>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</i>) 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 (<i>except for public legal entities</i>)</p>	<p>registration and taxpayer registration of the staff of territorial tax departments of the State Tax Service (<i>commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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</i>). 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 (<i>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</i>)</p>		<p>(certificate, extract from the registry, etc.)) (<i>sent to e-cabinet</i>)</p>	<p>information and activities Completely electronic (see Service No.2.1.3-e-m)</p>
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2.1.3.	Change in tax accounting data of a commercial institution and a Public Legal Entity	<ul style="list-style-type: none"> - "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, <i>power of attorney, copy of the document confirming the identity of the Authorized Entity</i> 	<ul style="list-style-type: none"> - 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 (<i>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</i>), during targeted service, small and medium-sized business houses (<i>except for public legal entities</i>)	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 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.	2 working days	- Notification of changes in tax accounting data of a commercial organization (<i>sent to e-cabinet</i>)	Completely electronic (see Service No. 2.1.3.-e)
2.1.3-e-m	Online change of Legal Entity's credentials	- Enhanced e-signature	<ul style="list-style-type: none"> - 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.	Change of taxpayers' accounting data							
2.2.1.	Change in accounting data of a non-profit organization	<ul style="list-style-type: none"> - Application for admission of a non-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 (<i>physical persons</i>)" (<i>if the change concerns the founders</i>) - "Information on the founder-Legal Entities" (<i>if the change concerns the founders</i>) - "Information on the application of a special tax regime" (<i>if the change is related to the application of a special tax regime</i>) - copies of the decision on reorganization, the law on transfer, or the separation balance sheet (if the change is related to the reorganization of a non-commercial organization) - a letter of change of legal address issued by the body carrying out state registration of legal entities (<i>if the change is related to the address</i>) - "Tax registration certificate of a non-commercial legal entity" (in case of change of name and address and application to the Tax authority) - <i>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</i> 	<ul style="list-style-type: none"> - Article 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. 141705000004800 of the Board of the Ministry of Taxes dated 03.09.2014 	Taking into account, service centers for taxpayers the territorial principle (<i>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</i>), with targeted services	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 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.	<ul style="list-style-type: none"> - 2 working days - 15 days for change of address 	<ul style="list-style-type: none"> - Notification of a change in tax accounting data of a non-profit organization (<i>sent to e-cabinet</i>) - Tax registration certificate of a non-commercial legal entity (if changes are necessary) (sent to the e-cabinet, additionally executed on hard copy, if specified in the application) 	On changing contact information and activities Completely electronic (see Service No. 2.1.3-e-m)
2.2.2.	Change of records of a foreign legal entity resident	- "Application for admission to tax registration of entities" specified in Article 33.8 of the Tax Code"	<ul style="list-style-type: none"> - Article 34 of the Tax Code - Administrative Regulations on the electronic service "Online registration of a branch, 	Taking into account, service centers for taxpayers the territorial principle (<i>the service</i>	Taking into account the territorial principle, the Taxpayer Accounting Department of the	<ul style="list-style-type: none"> - 2 working days - in case of change of 	<ul style="list-style-type: none"> - Notification on change of accounting data of a foreign legal entity 	On changing contact information and activities

	at the place of management	<ul style="list-style-type: none"> - 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) - <i>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</i> 	representative office of a taxpayer", approved by the Decree No. 14170500004800 of the Board of the Ministry of Taxes dated 03.09.2014	<i>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)</i>	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 Ministry of Economy.	address: 15 days	resident at the place of management (<i>sent to the e-cabinet</i>) - 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-cabinet, 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	<ul style="list-style-type: none"> - "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" (<i>in case of change of name and address and withdrawal from the Tax authority</i>) 	- 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 (<i>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</i>), with targeted services	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 e-cabinet) - 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)

		- <i>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</i>			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.		<i>changes are necessary)</i> <i>(to be sent to the ecabinet, additionally to be drawn up on hard copy, if indicated in the application)</i>	
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) " <i>(in case of change of name and address and receipt by the Tax authority)</i> - <i>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</i>	- Article 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. 14170500004800 of the Board of the Ministry of Taxes dated 03.09.2014	Taking into account, service centers for taxpayers the territorial principle <i>(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)</i>	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 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) <i>(sent to the e-cabinet)</i> - Tax registration certificate of a branch (subdivision) of a Legal Entity (organization) <i>(if changes are necessary)</i> <i>(to be sent to the e-cabinet, to be drawn up additionally on hard copy, if it is indicated in the application)</i>	On changing contact information and activities Completely electronic <i>(see Service No. 2.1.3-e-m)</i>

					Department of the State Tax Service under the Ministry of Economy.			
2.2.5.	Changing a Natural Entity's (physical person's) credentials	<ul style="list-style-type: none"> - "Statement of Individual's Record." - "Certificate of registration of a Natural Entity (physical person)" (<i>in case of change of surname, name, patronymic and (or) address and application to the Tax authority</i>) - Copy of the identity document (<i>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</i>) (<i>if the change is related to the identity document</i>) - 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 members of the family farming household - <i>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</i> 	<ul style="list-style-type: none"> - Article 34 of the Tax Code - "Rules for registration, re-registration and deregistration of Natural Entities (physical persons)", approved by Resolution No. 191705000006200 of the Board of the Ministry of Taxes dated 03.05.2019 	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 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.	<ul style="list-style-type: none"> - 2 working days - In case of change of address: 15 days 	<ul style="list-style-type: none"> - 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 re-issue the taxpayer's certificate). (The taxpayer can get a copy stamped "true copy" by applying to the service centre for taxpayers) 	Fully electronic on changes to contact information and activities
2.2.5-e-m	Online change of Natural Entity's (physical person's) credentials	<ul style="list-style-type: none"> - Enhanced e-signature 	<ul style="list-style-type: none"> - 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 the provision of e- 	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)	<ul style="list-style-type: none"> - Notice of acceptance of the application for execution 	On changes in contact details, actual address, source of income and types of activity of individuals under Article 33.4 of the Tax Code

			<p>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</p> <p>- Approved by Resolution No. 131705000005500 of the Board of the Ministry of Taxes dated 07.10.2013“</p> <p>- Administrative Regulation on Electronic Service “Online change of Natural Entity’s (physical person’s) credentials”</p>					Completely electronic
2.2.6.	Change of accounting data of a branch or representative office of a taxpayer	<p>- Application “On acceptance for tax registration at the location of a branch, representative office or other business entity (facility) of a taxpayer”</p> <p>- Documents confirming changes in the documents required to provide the service No. 1.2.7.</p> <p>- <i>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</i></p>	<p>- Article 34 of the Tax Code</p> <p>- “Rules for keeping records of taxpayers in tax authorities”, approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013</p>	Taking into account, service centers for taxpayers the territorial principle (<i>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</i>), 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 Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.	2 working days	<p>- Notification of a change in the accounting data of a branch, representative office or other business entity of a taxpayer (<i>sent to e-cabinet</i>)</p> <p>- Certificate of registration at the location of the branch, representative office and business entity (facility) of the taxpayer (<i>sent to the e-cabinet (in case of change of accounting data there is a need to reissue the taxpayer’s certificate)</i>) (<i>A taxpayer may obtain a copy stamped “true copy” by contacting a taxpayer service center</i>)</p>	On changing contact information and 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	<ul style="list-style-type: none"> - 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 7.33 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	<ul style="list-style-type: none"> - 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 	<ul style="list-style-type: none"> - 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 (<i>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</i>), 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	<ul style="list-style-type: none"> - Notification of a change in the accounting data of a branch, representative office or other business entity of a taxpayer <i>(sent to e-cabinet)</i> - Certificate of registration at the location of the branch, representative office and business entity (facility) of the taxpayer <i>(sent to the e-cabinet (in case of change of</i> 	Completely electronic (see Service No. 2.2.7-e-m)

					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.		<i>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)</i>	
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 "	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	Completely electronic
2.3.	Temporary suspension of a taxpayer's activities							
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 (<i>commercial legal entities with foreign investments, representative offices and</i>	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 (<i>sent to e-cabinet</i>) (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)

				<p><i>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. 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)</i></p>	<p>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 Economy.</p>			
2.3.1-e-m	<p>Online suspension of Legal Entity's activity</p>	<p>- 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))</p>	<p>- 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</p>	<p>Taking into account the territorial principle, taxpayer service centers (<i>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</i></p>	<p>Main Department of Taxpayer Registration and Accounting of the State Tax Service and Main Department of Digital Tax Administration</p>	<p>Through the Internet Tax Inspectorate Portal - immediately (system Taking into account the processing time) through</p>	<p>Through Internet tax inspectorateportal - notification of cessation of activity (<i>sent to e-cabinet</i>) Via call-center of the Ministry of Economy (195)-SMS (sent to cell</p>	<p>Internet via the Tax Inspection portal -Completely electronic</p>

			<p>established by the President of the Republic of Azerbaijan"</p> <p>- "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 7.24 "List of types of e-services" approved by Decree No. 191 of the Cabinet of Ministers dated 24.11.2011.</p> <p>- 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</p>	<p>registered with the Main Department of 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)</p>		<p>the Call Center of the Ministry of Internal Affairs (195). - 5-7 minutes</p>	<p>phone), transaction history (sent to e-cabinet)</p>	
2.3.2.	<p>Temporary suspension of the Natural Entity's (physical person's) activity</p>	<p>- "Certificate of termination of activities and other taxable operations of a taxpayer, its branch, representative office or other business entity (facility)"</p>	<p>- Article 16.3 of the Tax Code</p> <p>- "Rules for keeping records of taxpayers in tax authorities", approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013</p> <p>- "Rules for strengthening control over non-existent taxpayers" approved by Order No. 1317040100078200 of the Ministry of Taxes dated 31.01.2013</p>	<p>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</p>	<p>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 Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.</p>	<p>2 working days</p>	<p>-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)</p>	<p>Completely electronic (see Service No. 2.3.2-e-m)</p>

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 07.09.2016	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 (<i>sent to e-cabinet</i>) Through the call centre of the Ministry of Economy (195) - SMS (sent to cell phone), transaction history (<i>sent to e-cabinet</i>)	Internet via the portal of the tax inspectorate-fully 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)"	- 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 (<i>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</i>), 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	2 working days	- Notification of the termination of a branch, representative office or other business entity (facility) of a taxpayer (<i>sent to e-cabinet</i>) (<i>A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre</i>)	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 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 7.25 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 (<i>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</i>	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)

				of Economy), with targeted services	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.		a taxpayer service centre)	
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)	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
2.4.	Restoration of the taxpayer's activity							
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 (<i>the service center located in</i>	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)

		branch, representative office or other business entity (facility)"	approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013	<i>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</i>	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 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 (<i>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</i>), 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 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 working days	- Notification of termination of activity of a Natural Entity (physical person) (<i>sent to e-cabinet</i>) (<i>A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre</i>)	Completely electronic (see Service No. 2.4.2-e-m)
2.4.2-e-m	Online recovery of 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 (<i>sent to e-cabinet</i>) 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 (<i>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</i>)	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 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 e-cabinet) (A taxpayer may obtain a copy stamped "true copy" by applying to a service centre for taxpayers)	Completely electronic (see Service No. 2.4.3-e)
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 office of a Legal Entity		<ul style="list-style-type: none"> - 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 7.29 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. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012 		State Tax Service and Main Department of Digital Tax Administration	system processing time)		
2.4.4.	Recovery of activity of the taxpayer's business entity (facility)	- "Statement of recovery of activities and other taxable operations of a taxpayer, his/her branch, representative office or other business entity (facility)"	<ul style="list-style-type: none"> - 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 (<i>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</i>)	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	2 working days	- Notification on resumption of activity of a branch, representative office or other business entity (facility) of the taxpayer (sent to e-cabinet) (the taxpayer can get a copy with the mark "true copy" by applying to the taxpayer service centre)	Completely electronic (see Service No. 2.4.4-e-m)

					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. 12170500004800 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 (<i>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</i>)	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 Economy of the Nakhchivan Autonomous Republic , state registration departments of the State Tax Service under the Ministry of Economy.	15 days	- "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 (<i>sent to e-cabinet</i>)	Fully electronic on receipt of

	filing income tax or profit tax returns	application at a taxpayer service centre)	<p>- "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022</p> <p>- "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</p>	taxpayers the territorial principle (<i>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</i>)	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 .		(<i>A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre</i>)	applications (see Service No. 2.7-e-m)
2.7-e-m	Extension of the deadline for filing income tax or profit tax returns barədə ərizələrin qəbulu	- Enhanced e-signature	<p>- Article 74.1 of the Tax Code</p> <p>- 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"</p> <p>- "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"</p> <p>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 Taxes dated 30.07.2015</p>	Internet Tax Inspectorate(https://new.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service apparatus	30 days	Notification of acceptance of the application	Completely electronic
3.	CANCELLATION (DEREGISTRATION)							

3.1.	Exclusion of commercial institution and Public Legal Entity from the State Register							
3.1.1.	<p>Entry in the State Register of legal entities of information on the presence of a commercial institution and a Public Legal Entity in the process of liquidation</p>	<p>- "Application for exclusion of an institution from state registration (tax registration)" - Cancellation decision - An official statement confirming solvency (solvency may also be confirmed by an auditor's report in cases stipulated by law) - Document confirming the publication of the first information on the procedure and terms of liquidation of the legal entity and notification of creditors' claims in the printed media - Property issues under the Ministry of Economy property issues of legal entities that are not under the jurisdiction of the State Service, but have an interest in the State Service opinion of the Ministry of Economy within the State Service - the seal (if it is lost, an announcement about it published in the press, and a certificate from the Ministry of the Interior that it has not been found) - in the case of state and municipal enterprises whose total assets exceed the minimum wage by more than 50 thousand times (except for cases of liquidation of enterprises by court decision) - consent of the State Service for Antimonopoly Control and Consumer Market Supervision under the Ministry of Economy. - 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 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</p>	<p>- Article 59-61 of the Tax Code - Article 16 of the Law N 560-IIQ dated 12.12.2003 «On state registration and state register of legal entities». - Law No. 526 dated 04.03.1993 "On antimonopoly activity" - Decree No. 70 of the Cabinet of Ministers dated 13.04.2005 "On Approval" of the "Rules for Maintenance, Use and Protection of the State Register of Legal Entities", as well as documents related to the state registration of legal entities and maintenance of the State Register. - "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</p>	<p>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 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 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</p>	<p>Taking into account the territorial principle, Department of state registration and taxpayer registration of the staff of territorial tax departments of the State Tax Service (commercial legal entities with foreign investments located on the territory of territorial tax departments of the State Tax Service under the Ministry of Economy of the 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).</p>	<p>5 working days</p>	<p>- Extract from the state register</p>	<p>-</p>

		company"Original or notarized copy of the "extract from the register of securities owners" - Copy of the document certifying the identity of the descriptor (liquidator, members of the liquidation commission)		medium-sized businesses (<i>except for public legal entities</i>)				
3.1.2.	Exclusion of commercial institution and Public Legal Entity from the State Register	<ul style="list-style-type: none"> - Decision to approve the report reflecting the liquidation balance sheet and the residual property division plan - Liquidation balance sheet - A report reflecting the plan of division (utilisation) of the residual property and a document confirming the provision of this property to the participants - Original charter (regulations) of a commercial institution, Public Legal Entity and certificate of state registration (except for those whose constituent documents are sent to the e-cabinet) - Property issues under the Ministry of Economy property issues of legal entities that are not under the jurisdiction of the State Service, but have an interest in the State Service opinion of the Ministry of Economy within the State Service - A seal with the inscription "In the process of liquidation" on it (if it is lost, then in this case a corresponding announcement in the press about the recognition of the lost document or seal as invalid) - Taxpayer registration certificate (<i>if the institution was registered before 1 January 2008</i>) - Announcement in mass media about convening a meeting of the joint-stock company additionally upon receipt of an appeal regarding the JSC. (Except for a CJSC) - A document confirming delivery to the shareholders of the notice of convocation of the General Meeting of Shareholders 	<ul style="list-style-type: none"> - Articles 34 and 158 of the Tax Code - Article 59-61 of the Tax Code - Article 18.8 of the Code of Administrative Offences - Article 16 of the Law N 560-IIQ dated 12.12.2003 «On state registration and state register of legal entities». -Decree No. 219 of the Cabinet of Ministers dated 04.10.2012 - "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 - Order No. 1417040100293500 of the Ministry of Taxes dated 05.03.2014 "On amendment of the Order No. 1117040100157100 dated 25.01.2011 of the Ministry of Taxes "On clarification of the powers of state registration of commercial organisations". 	<p>Taking into account the territorial principle, 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 (territorial departments of the State Tax Service under the Ministry of Economy) controls the activities of commercial legal entities with foreign investments, branches and representative offices of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and other, including audit service centres located in administrative buildings of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy (only for registered taxpayers), the Main Department of Operational Tax Control and Organization of Accounting of Baku City, 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 Nakhchivan Autonomous Republic</p>	<p>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 (<i>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</i>)</p>	<p>If no shortage is found, 7 working days</p>	<p>- Notification on deregistration of a commercial institution from the state register or "Notification on deregistration of a Public Legal Entity from the state register".</p>	-

		<ul style="list-style-type: none"> - 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 state registration / registration of a Legal Entity whose legal succession is transferred to a reorganised / newly formed Legal Entity	<ul style="list-style-type: none"> - "Application for exclusion of an institution from state registration (tax registration)" - Decision on liquidation as a result of reorganisation - Original certificate of state registration and charter of the institution (except for those whose constituent documents have been sent to the e-cabinet) - The seal (if it is lost, an announcement about it published in the press, and a certificate from the Ministry of the Interior that it has not been found) - Transfer deed and/or separation balance sheet - Document confirming the publication of information on reorganisation in the press - Taxpayer registration certificate (if the institution was registered before 1 January 2008) -Statement of the Central Bank of the Republic of Azerbaijan (National Depository Centre) on withdrawal of shares from circulation - Consent of the Ministry of Economy as the state service for antimonopoly and consumer market (<i>in case of merger and consolidation of business entities whose total asset value exceeds the Minimum Wage of Labour 75 thousand times; in case of</i> 	<ul style="list-style-type: none"> - Articles 34 of the Tax Code - Article 59-61 of the Tax Code - Article 18.8 of the Code of Administrative Offences - Article 16 of the Law N 560-IIQ dated 12.12.2003 «On state registration and state register of legal entities". - "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, 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 (commercial legal entities with foreign investments located on the territory of territorial departments and offices of the State Tax Service under the Ministry of Economy, branches and representative offices of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organisations), as well as service centres located in the administrative buildings of the Main Department of National Revenues of the State Tax Service under the Ministry of Economy (only for registered taxpayers). Service centres located in the administrative buildings of the Main Department of National Revenue of the State Tax Service under	Taking into account the territorial principle, 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 (<i>commercial legal entities with foreign investments located in the territories of territorial departments and offices of the State Tax Service under the Ministry of Economy, branches and representative offices of foreign commercial legal entities, financial and industrial groups, banks, investment funds, insurance and audit organisations</i>) 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,	2 working days after completion of all procedures to be performed at the Tax authority	- Notice of exclusion of a commercial organisation from the state register (or notice of exclusion of a taxpayer from the register)	-

		<p>division of state and municipal enterprises whose total asset value exceeds the Minimum Wage of Labour 50 thousand times, which leads to the formation of a business entity whose share in the relevant commodity market exceeds 35%) may be submitted additionally (together with the application or after the application has been submitted):</p> <ul style="list-style-type: none"> - 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) - Liquidation balance sheet - Final declarations - Unfiled declarations (if any) 		<p>the Ministry of Economy (only for registered taxpayers), Main Department of Operational Tax Control and Accounting Organisation of Baku City, territorial tax departments and administrations of the Ministry of Economy (only for registered taxpayers), Main Department of Operational Tax Control and Accounting Organisation of Baku City, territorial tax departments and departments of the State Tax Service under the Ministry of Economy, Department of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic</p>	<p>Taxpayer Accounting Department of the Main Department of Operational Tax Control and Accounting Organisation of Baku City, territorial tax departments and departments of the State Tax Service under the Ministry of Economy, Department of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic departments of state registration and taxpayer registration of territorial tax authorities (commercial legal entities with foreign investments, except for financial and industrial groups branches and representative offices of foreign commercial legal entities, banks, investment funds, insurance and auditor's offices, etc.).</p>				
3.3.	Deregistration of a taxpayer and its branch, representative office and other business entity (facility) from tax registration								
3.3.1.	<p>Deregistration of a non-profit organisation from tax registration</p>	<ul style="list-style-type: none"> - "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 	<ul style="list-style-type: none"> - 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 	<p>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</p>	<p>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</p>	<p>The date of entering information on cancellation and exclusion from the state register from the body in charge of the state register</p>	<p>-Notification of deregistration of a taxpayer from registration</p>	-	

		<p>is lost, written information should be provided) may be submitted additionally (together with the application or after the application has been submitted):</p> <ul style="list-style-type: none"> - 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) 		<p>Revenue of the State Tax Service under the Ministry of Economy)</p>	<p>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</p>			
3.3.2.	<p>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</p>	<ul style="list-style-type: none"> - "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 	<ul style="list-style-type: none"> - 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 	<p>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)</p>	<p>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</p>	<p>The date of entering information on cancellation and exclusion from the state register from the body in charge of the state register</p>	<p>-Notification of deregistration of a taxpayer from registration</p>	-

		<p>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)</p> <ul style="list-style-type: none"> - “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) 			<p>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</p>			
3.3.3.	<p>Deregistration of a branch (subdivision) of a resident legal entity (organisation) from tax registration</p>	<p>- “Application for exclusion of an institution from state registration (tax registration)”</p> <p>- 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):</p> <ul style="list-style-type: none"> - 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) 	<p>- Article 34 of the Tax Code</p> <p>- “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</p>	<p>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)</p>	<p>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,</p>	<p>2 working days after completion of all procedures to be performed at the Tax authority</p>	<p>-Notification of deregistration of a taxpayer from registration</p>	-

		<ul style="list-style-type: none"> - "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) 			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			
3.3.4.	Deregistration from tax registration of a legal entity which is a resident at the place of management	<ul style="list-style-type: none"> - "Application for exclusion of an institution from state registration (tax registration)" - 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 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) - Final declarations - Unfiled declarations (if any) 	<ul style="list-style-type: none"> - Articles 33-34 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, 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 .	2 working days after completion of all procedures to be performed at the Tax authority	-Notification of deregistration of a taxpayer from registration	-
3.3.5.	Deregistration from tax registration of a subdivision of a	<ul style="list-style-type: none"> - "Application for exclusion of an institution from state registration (tax registration)" 	<ul style="list-style-type: none"> - Article 34 of the Tax Code - "Rules for termination of state registration of commercial organisations, public legal entities 	Taking into account the territorial principle, taxpayer service centres (the service centre located	Taking into account the territorial principle Taxpayer Accounting Department of	2 working days after completion of all	-Notification of deregistration of a taxpayer from registration	-

	resident of a foreign state that has not established a permanent establishment	<ul style="list-style-type: none"> - 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 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) 	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 the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic	procedures to be performed at the Tax authority		
3.3.6.	Deregistration of a Natural Entity (physical person)	<ul style="list-style-type: none"> - "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 Entity (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 Entity (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)

		<p><i>capacity - this certificate is not required to be presented, if there is no heir and no certificate of registration of a Natural Entity (physical person) is found</i></p> <ul style="list-style-type: none"> - In case of change of land ownership, a document confirming the transfer of ownership of land to other persons is required - <i>In case of loss of the status of a family peasant farm, its liquidation or change of the head of the family peasant farm, an appropriate document issued by the municipality is required.</i> - if necessary, a certificate of inheritance may be presented as a supplement to: <i>(together with the application or after the application has been submitted):</i> <ul style="list-style-type: none"> - Original "Application for Cancellation of Taxpayer Registration for VAT purposes" <i>(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)</i> - "Application for registration (deregistration) of a cash register" <i>(if a cash register is available) (if a POS terminal is deregistered)</i> - Information on the closure of active bank accounts of the taxpayer <i>(except for bank accounts to be used for settlements during liquidation procedures)</i> - Final declarations - Unfiled declarations <i>(if any)</i> 		medium-sized business houses	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			
3.3.6-e-m	Deregistration of a Natural Entity (physical person)	- Enhanced e-signature	<ul style="list-style-type: none"> - Article 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 	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	2 working days after completion of all procedures to be performed	- Notification of acceptance of the application <i>(sent to e-cabinet)</i>	Partially electronic

			<p>established by the President of the Republic of Azerbaijan”</p> <p>- “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</p> <p>- “Rules for registration, re-registration and deregistration of Natural Entities (physical persons)”, approved by Resolution No. 191705000006200 of the Board of the Ministry of Taxes dated 03.05.2019</p> <p>- Administrative Regulations on the electronic service “Deregistration of a Natural Entity (<i>physical person</i>)”, approved by Resolution No. 171705000005500 of the Board of the Ministry of Taxes dated 27.01.2017 ”</p>			at the Tax authority		
3.3.7.	Deregistration of a branch or representative office of a taxpayer from tax registration	<p>- “Certificate of closure of a branch, representative office or other business entity (facility) of the taxpayer”</p> <p>may be presented as a supplement to: (<i>together with the application or after the application has been submitted</i>):</p> <p>-“Application for registration (deregistration) of a cash register” (<i>if a cash register is available</i>) (<i>if a POS terminal is deregistered</i>)</p>	<p>- “Rules for keeping records of taxpayers in tax authorities”, approved by Order No. 1317040100206300 of the Ministry of Taxes dated 06.03.2013</p>	<p>Taking into account the territorial principle, taxpayer service centers (<i>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</i>), small and medium-sized business houses</p>	<p>Taking into account the territorial principle</p> <p>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</p>	<p>If no shortage is found, 7 working days</p> <p>2 working days</p>	<p>Notice of deregistration of a branch, representative office and other economic entity (facility) of a taxpayer or a branch of a taxpayer, letter on deferral of deregistration of its representative office and other economic entity (facility) (<i>sent to e-cabinet</i>) (<i>the taxpayer can get a copy with a mark “true copy” by applying to the taxpayer service center</i>)</p>	<p>Partially electronic (see Service No. 3.3.7-e-m)</p>

					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			
3.3.7-e-m	Deregistration from online registration of a branch, representative office of a taxpayer	- Enhanced e-signature - Documents related to cancelation (<i>In PDF format</i>)	-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 7.18 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.	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	If no shortage is found, 7 working days 2 working days	Notification of removal from online registration of a branch, representative office of a taxpayer	Partially electronic
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 (<i>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</i>)	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)	- 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 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 "	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 a taxpayer on deregistration from online registration of an economic entity (facility) (sent to e-cabinet) (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)	<p><i>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).</i></p> <p>Note: the dates of submission of documents can be no more than 2 working days before the date of application.</p>	1317040100206300 of the Ministry of Taxes dated 06.03.2013	<p><i>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</i></p>	<p>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</p>	<p>working days - If MDSS, unemployment insurance or ITS is available, 20 days</p> <p>If no shortage is found, 2 working days - If MDSS, unemployment insurance or ITS is available, 20 days</p>	<p>postponement of deregistration of the cash register (<i>sent to e-cabinet</i>) (<i>A taxpayer may obtain a copy stamped «true copy» by contacting a taxpayer service centre</i>)</p>	
3.4-e.	Deregistration of cash registers (except e-cash registers)	- Enhanced e-signature	<p>- 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</p>	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	<p>- If no shortage is found, 2 working days - If MDSS, unemployment insurance or ITS is available, 20 days</p>	- Notification of deregistration of a cash register machine (<i>sent to e-cabinet</i>)	Completely electronic

			Resolution No. 12170500004800 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 (<i>sent to e-cabinet</i>)	Completely electronic
3.5-e.	Deregistration of POS terminal from online registration (<i>only for bank acquirers</i>)	- 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 7.22 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. 12170500004800 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" (<i>if received by the Tax authority</i>)	- 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 (<i>the service centre located in the administrative building of the Main Department of National Revenue of the State Tax</i>)	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 (<i>sent to e-cabinet</i>)	Partially electronic (see Service No. 3.6-e-m)

				<i>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)</i>	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 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. 14170500004800 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 <i>(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)</i>	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 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 <i>(the service centre located</i>	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. 16170500008600 of the Board of the Ministry of Taxes dated 26.07.2016	<i>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)</i>	account the territorial principle		(A taxpayer may obtain a copy stamped "true copy" by contacting a taxpayer service centre)	
4.	Provision of certification services for Asan Imza Sim-card							
4.1.	Issuance of certificates for Asan Imza Sim-card							
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	Partially electronic (with a valid "Asan Imza" ("Asan Signature") (see Service No. 4.1.1-e)
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 notification	
4.1.2.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card <i>(for Natural Entities (physical persons) who are taxpayers)</i>	- "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 <i>(if the application is submitted by another person)</i>	- "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 <i>(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)</i> , "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. 4.1.2-e)
4.1.2-e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card <i>(for Natural Entities (physical persons) who are taxpayers)</i>	- "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 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 <i>(for Natural Entities (physical</i>	- "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 <i>(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</i>	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)

	<i>persons) who are taxpayers</i>	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 (<i>if the application is submitted by another person</i>) - Notarised power of attorney of a Natural Entity (<i>physical person</i>) 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 e-signature certification services” approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016	<i>Revenue of the State Tax Service under the Ministry of Economy</i>), “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 <i>(for Natural Entities (physical persons) who are taxpayers)</i>	- 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” - Power of attorney issued to an employee by a Natural Entity (<i>physical person</i>), 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 <i>(for heads (managers) of legal entities)</i>	- “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 (<i>if the</i>	- “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 (<i>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</i>), “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)

		<i>application is submitted by another person)</i>		"PASHA Bank", "Bank of Baku", "Rabitabank", "Bank BTB" and "Kapital Bank" for their clients			card - Certificate activation notification	
4.1.4-e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card <i>(for heads (managers) of legal entities)</i>	- "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 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	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
4.1.5.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card <i>(for employees of legal entities)</i>	- "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 <i>(if the application is submitted by another person)</i> - 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 <i>(service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy, intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)</i> , 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 Signature")	- "Asan Imza" ("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 <i>(for employees of legal entities)</i>	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 e-signature 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 <i>(for state or local government officials)</i>	- "Application on conclusion of the agreement 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 <i>(if the application is submitted by another person)</i>	- "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 <i>(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)</i> , "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 <i>(for state or local government officials)</i>	- "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	- "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

		of Azerbaijan, certified by "Asan Imza" ("Asan Signature") in the format "AsanDoc"	Ministry of Taxes dated 29.02.2016				("Asan Signature") SIM-card - Certificate activation notification	
4.1.7.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for heads of state or local self-government bodies)	"Application on conclusion of the agreement 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 a state or local government, or a power of attorney issued in the form prescribed 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 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. 4.1.7-e)
4.1.7-e.	Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card (for heads of state or local self-government bodies)	- "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" - 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.	<p>Issuing certificates for "Asan Imza" ("Asan Signature") Sim-card</p> <p><i>(for persons who are foreign citizens and do not have an identity document (temporary or permanent residence permit))</i></p>	<p>"Application on conclusion of the agreement on provision of certification services by the Asan Centre of the State Tax Service of the Republic of Azerbaijan"</p> <p>- "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)</p> <p>- Copy of identity document</p> <p>- "Application for recognition as e-representative"</p> <p>- Power of attorney issued by a Natural Entity (<i>physical person</i>) 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".</p> <p>- 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)</p>	<p>- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document"</p> <p>- 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"</p> <p>- "User's Guide for provision of e-signature certification services" approved by Decree No. 1617040100324000 of the Ministry of Taxes dated 29.02.2016</p>	<p>Taxpayer Service Centres (<i>service centre located in the administrative building of the Main Department of National Revenue of the State Tax Service under the Ministry of Economy, intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy</i>), ASAN Service' centres, small and medium-sized business houses</p>	<p>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</p>	<p>When submitting an application Taking into account the processing time</p>	<p>Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card</p> <p>- 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</p> <p>- Certificate activation notification</p>	-
4.1.9.	<p>Issuing "ASAN Imza" ("ASAN Signature") certificates to non-residents through diplomatic missions and consulates of the Republic of Azerbaijan</p>	<p>- "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)</p> <p>- "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)</p> <p>- Copy of the non-resident's identity document (passport or identity card)</p> <p>- 1 (one) colour photo (size 3.5x4.5 cm) pursuant to the requirements of biometric identification</p> <p>- Power of attorney (if the application is submitted by an</p>	<p>"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</p>	<p>Diplomatic missions and consulates of the Republic of Azerbaijan</p>	<p>Diplomatic missions and consulates of the Republic of Azerbaijan, State Tax Service</p>	<p>1 working day</p>	<p>-Expanded certificate for "Asan Imza" ("Asan Signature") SIM-card</p> <p>- 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.</p> <p>- Sim-card</p> <p>- Agreement on the use of SIM-card</p>	<p>Partially electronic</p>

		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 Signature") 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.	ACCEPTANCE OF DOCUMENTS AND ISSUING CERTIFICATES (INFORMATION)							
5.1.	Issuing certificates to the taxpayer							
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-IVQ 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	<i>intended only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy),</i> "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 (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>)	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 (<i>the certificate is certified by QR code and sent to e-cabinet of the taxpayer</i>)	Completely electronic
5.1.3.	Issuing a certificate on whether the taxpayer's activity is active or not	- Free-form application (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>)	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

				<p>registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)</p>	<p>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.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 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 Nakhchivan Autonomous Republic</p>			
5.1.4.	Issuing a taxpayer's premium certificate	- Free-form application (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>)	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	5 working days	- Taxpayer premium certificate	Partially electronic (see Service No. 5.1.4-e-m)

				<p><i>only for taxpayers registered with the Main Department of National Revenue of the State Tax Service under the Ministry of Economy)</i></p>	<p>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.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 and 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 Nakhchivan Autonomous Republic</p>			
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

			provision of e-services by state bodies and public legal entities established by the President of the Republic of Azerbaijan”				<i>cabinet of the taxpayer)</i>	
5.1.5.	Issuing a certificate of VAT registration of a taxpayer	- Free-form application (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>)	Structure of registration and accounting of taxpayers of tax authorities Taking into account the territorial principle	5 working days	- Taxpayer's certificate of VAT registration	Partially electronic
5.1.6.	Issuing a certificate on the type (types) of activity of a taxpayer	- Free-form application (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>)	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 (<i>the certificate is certified by QR code and sent to e-cabinet of the taxpayer</i>)	Completely electronic
5.1.7.	Issuing a certificate on	- Free-form application (<i>not required when making an</i>	- Articles 15 and 24 of the Tax Code	Taking into account the territorial principle, taxpayer service centres (<i>the service</i>	Taking into account the territorial principle, Revenue Accounting	5 working days	- Statement of taxes accrued and	Partially electronic

	taxes paid by the taxpayer	<i>application at a taxpayer service centre)</i>	- 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	<i>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)</i>	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 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 (<i>not required when making an application at a taxpayer service centre)</i>	- 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 (<i>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)</i>	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

					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.			
5.1.9.	Issuing a certificate of unemployment insurance premium paid by the taxpayer	- Free-form application (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>)	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 for control over the implementation of the budget forecast of territorial tax departments of the State Tax Service under the Ministry of Economy	5 working days	- Certificate of unemployment insurance premium paid by the taxpayer	Partially electronic

5.1.10.	Issuing a certificate on the contribution paid by the taxpayer for compulsory medical insurance	- Free-form application (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>)	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 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 (<i>not required when making an application at a taxpayer service centre</i>)	- 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 (<i>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</i>	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)

				<i>Revenue of the State Tax Service under the Ministry of Economy)</i>	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.			
5.1.11-e-m	Acceptance of application for issue tax 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-IVQ dated 30.09.2015 "On citizens' appeals"	Taking into account the territorial principle, taxpayer service centres <i>(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)</i>	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 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 certificate on the taxpayer's debt on unemployment insurance contributions	- 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 <i>(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)</i>	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 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 on the taxpayer's debt on insurance contributions from unemployment	Partially electronic
5.1.14.	Issuing a certificate on the taxpayer's debt on	- 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"	Taking into account the territorial principle, taxpayer service centres <i>(the service centre located</i>	Taking into account the territorial principle, Revenue Accounting Department of the Main	5 working days	- Information on the taxpayer's arrears of mandatory health	Partially electronic

	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	<i>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)</i>	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.		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 (<i>not required when preparing the application form at the Taxpayer Service Centre</i>)	- 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 (<i>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)</i>	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

					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.			
5.1.16.	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 (<i>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</i>)	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 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.	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 (<i>not required when completing the questionnaire at the Taxpayer Service Centre</i>)	- 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 (<i>the service center located in</i>	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	<i>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</i>	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 (<i>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</i>	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	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)

					<p>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) , departments/branches for analysing declarations and Desk Tax Checks of the Main Departments and territorial tax departments of the State Tax Service under the Ministry of Economy, (except for Territorial Tax Administration of the State Tax Service under the Ministry of Economy No.5, Territorial Tax Administration of the State Tax Service under the Ministry of Economy No.8, Territorial Main 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), Territorial departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic Department of Economic Analysis, Control over Execution of Declarations and Budget Forecast of Tax Office</p>			
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5.2.1-e.	Acceptance of the electronic declaration	- Enhanced e-signature	<ul style="list-style-type: none"> - 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. 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 for the Control of Declarations and Cameral Tax Checks of the State Tax Service apparatus and Main Department of Digital Tax Administration	Instant (<i>Taking into account system processing time</i>)	- 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	<ul style="list-style-type: none"> - 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

			Ministers dated 24.11.2011 and paragraph 7.10 "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. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012"					
5.2.3-e.	Adoption of a single declaration (report) on withholding at source of payment in connection with wage employment	- 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(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
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	Instant (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	Instant (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 products 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

	profit tax declaration for enterprises with a special tax regime		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"		of the State Tax Service apparatus and the Main Department of Digital Tax Administration	system processing time)		
5.2.12 -e-m	Submission to the Tax authority of a tax return withheld at source from private subcontractors	- 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
5.2.13 -e-m	Submission of a private notary's tax return to the Tax authority	- 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"	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
5.2.14 -e-m	Submission of a simplified immovable property 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 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
5.2.15 e-m	Submission to the tax authority of certificates of absence of obligation to pay taxes, contributions to compulsory state social insurance and unemployment insurance and contributions to compulsory health insurance	- 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" - Decisions of the Ministry of Taxes "On recognising a taxpayer as a risky taxpayer" and "On excluding a taxpayer from the list	Internet Tax Inspectorate (www.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

			<p>of risky taxpayers”, approved by Order No. 1917040101761200 of the Ministry of Taxes dated 24.01.2020</p> <p>- “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 7.11 “List of types of e-services”.</p>					
5.3.	Issuance of an extract from the personal account	- Free form application. <i>(not required when making an application at a taxpayer service centre)</i>	<p>- Article 87.2-ci of the Tax Code</p> <p>- Law No. 1308-IVQ “On Citizens’ Appeals” dated 30.09.2015</p> <p>- “Rules of record keeping in state tax authorities”, approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022</p>	Taking into account the territorial principle, service centers for taxpayers (<i>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</i>), 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 Departments 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	<ul style="list-style-type: none"> - 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. 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 Digital Tax Administration of the State Tax Service Department	15 days	- Personal account extract (<i>sent to e-cabinet</i>)	Completely electronic (reception of the appeal)
5.4.	Issue a settlement act	- Free form application (<i>not required when making an application at a taxpayer service centre</i>)	<ul style="list-style-type: none"> - 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 (<i>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</i>), with targeted service, small and medium-sized 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	<ul style="list-style-type: none"> - 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. 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 Digital Tax Administration of the State Tax Service Department	15 days	-Settlement Act (<i>sent to e-cabinet</i>)	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 (<i>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</i>)	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.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.8, territorial tax office of the State Tax Service under the	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	<p>- Free-form application (not required when completing the application form at the Taxpayer Service Centre)</p> <p>- Document confirming payment of the state duty (except for state bodies and founders of the legal entity)</p> <p>(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.</p>	<p>- Law N 560-IIIQ dated 12.12.2003 "On state registration and state register of legal entities"</p> <p>- Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015</p> <p>- Article 10 of the Law No. 1024-IIIQ "On Access to Information" dated 30.09.2005</p> <p>- Articles 20, 20-1 of the Law N 223-IIIQ "On state duty" dated 04.12.2001</p> <p>- 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</p>	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 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	<p>- Free-form application (not required when completing the application form at the Taxpayer Service Centre)</p> <p>(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")</p>	<p>-Article 20 of Law No. 223-III "On State Duty" dated 04.12.2001</p> <p>- Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015</p> <p>- "Methodological guidelines for the state registration of commercial organisations and public legal entities with tax authorities", approved by order n 2217040100297300 of the State</p>	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	<p>- 15 days</p> <p>- New copy of the certificate</p> <p>- 2 days</p> <p>- When processing applications for a new copy of the certificate at</p>	- 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)	the service centre: When submitting an application Taking into account the processing time		
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, 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 - "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 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)	- 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 (<i>not required when making an application at a taxpayer service centre</i>)	Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015	Taking into account the territorial principle, taxpayer service centres (<i>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</i>)	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 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	- 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 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 7.69 “List of types of e-services”.					
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 <i>(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)</i>	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. 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 <i>(can be doubled to 30 days if time is needed for further study)</i>	- Resident Certificate	Completely electronic (see Service No. 5.10-e)

					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, as an exception), 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 Tax Administrations of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic			
5.10-e.	Application for a residence certificate (Form DTA-01)	- 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)	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.6, territorial tax office of the State Tax Service under the Ministry of Economy	<i>30 days (can be doubled to 30 days if time is needed for further study)</i>	- Resident Certificate	Completely electronic

					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			
5.11.	Confirmation of the amount of tax paid in the other Contracting State and deductible from the tax accrued in the Republic of Azerbaijan (Form DTA-02))	-Application "On deduction of tax paid in a foreign country from tax accrued in the Republic of Azerbaijan" (Form DTA-02) - All supporting documents (<i>contracts, documents confirming payment of taxes in the foreign country, confirming shareholding, debt obligation, copyright, etc.</i>) concerning income received in the foreign country and taxes paid (withheld) on this income.) copies certified accordingly. 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 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	- 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" and rules for filling in the relevant documents", approved by Decision No. 17170500009300 of the Board of the Ministry of Taxes dated 12.06.2017	Taking into account the territorial principle, taxpayer service centres (<i>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</i>)	Department of Economic Analysis, Control over Execution of Declarations and Budget Forecast of the Office of Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic (based on the conclusion of the Main Department of International Taxation and Tax Monitoring of the Office of the State Tax Service)	30 days (can be doubled to 30 days if time is needed for further study)	- Letter of consent in form DTA-02	Completely electronic (see Service No. 5.11-e)

		<p>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.</p> <p>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.</p> <p>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.</p> <p>If the documents attached to the application are in a foreign language, it is necessary to submit their notarised translation into Azerbaijani language.</p>						
5.11-e	Application "On deduction of tax paid in a foreign country from tax accrued in the Republic of Azerbaijan" (Form DTA-02)	- 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" and rules for filling in the relevant documents, approved by Resolution No. 171705000009300 of the Board of the Ministry of Taxes dated 12.06.2017	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 Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic (based on the conclusion of the Main	30 days (can be doubled to 30 days if time is needed for further study)	- Letter of consent in form DTA-02	Completely electronic

					Department of International Taxation and Tax Monitoring of the Office of the State Tax Service)			
5.12.	Application to a non-resident of an exemption or lower tax rate provided by an international treaty (Form DTA-03)	<p>-Application 'on application of exemption or reduced rate provided for by the international treaty to the source of payment of non-resident's income from the Republic of Azerbaijan' (form DTA-03)</p> <p>-Residence certificate confirming the residence of a non-resident in another state under the agreement</p> <p>- All supporting documents (contracts, invoices, documents confirming the share of participation, debt obligation, copyright) that give the basis for the payment of income and prove that the person who received the income is the actual owner of this 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</p>	<p>- Article 24 of the Tax Code</p> <p>- "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 Resolution No. 171705000009300 of the Board of the Ministry of Taxes dated 12.06.2017</p>	<p>Taking into account the territorial principle, taxpayer service centres (<i>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</i>)</p>	<p>Department of Economic Analysis, Control over Execution of Declarations and Budget Forecast of the Office of Territorial Tax Departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic (based on the conclusion of the Main Department of International Taxation and Tax Monitoring of the Office of the State Tax Service)</p>	<p>30 days (can be doubled to 30 days if time is needed for further study)</p>	<p>Consent letter</p>	<p>Completely electronic (see Service No. 5.12-e)</p>

		<p>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.</p>						
5.12-e	Statement "On application of exemption from tax or reduced tax rate to the source of payment of non-resident's income from the Republic of	- 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	Internet Tax Inspectorate (www.e-taxes.gov.az)	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	30 days (can be doubled to 30 days if time is needed for further study)	-Consent letter	Completely electronic

	Azerbaijan” (Form DTA-03)		of the Board of the Ministry of Taxes dated 12.06.2017		Ministry of Economy of 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 taxes paid by a non-resident in the Republic of Azerbaijan (Form DTA-04)	- “Application on approval of taxes paid by a non-resident in the Republic of Azerbaijan” (Form DTA-04)	- 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. 17170500009300 of the Board of the Ministry of Taxes dated 12.06.2017	Taking into account the territorial principle, taxpayer service centres <i>(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)</i>	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 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	30 days (can be doubled to 30 days if time is needed for further study)	Certificate “On taxes paid”	Completely electronic (see Service No. 5.13-e)

					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-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. 17170500009300 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, 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.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)	- Certificate "On 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 already paid by a non-resident in the Republic of Azerbaijan to a non-resident (Form DTA-05)	-Application 'on application of exemption or reduced rate provided for by the international treaty to the source of payment of non-resident's income from the Republic of Azerbaijan' (form DTA-05) -Residence certificate confirming the residence of a non-resident in another state under the agreement - All supporting documents (contracts, invoices, documents confirming the share of participation, debt obligation, copyright) that give the basis for the payment of income and prove that the person who received the income is the actual owner of this income. certificate of completed	- Article 87 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	Taking into account the territorial principle, taxpayer service centres (<i>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</i>)	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 Declarations and Desk Tax Checks of	25 days	Conclusion of the taxpayer on the return of excess payments to the budget	Completely electronic (see Service No.5.14-)

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 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

Territorial Tax Departments and Departments of the State Tax Service under the Ministry of Economy (Tax Administration of the State Tax Service under the Ministry of Economy No.5, 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)

		<p>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.</p> <p>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.</p>						
5.14-e.	Refund of taxes already paid by a non-resident in the Republic of Azerbaijan to a non-resident (Form DTA-05)	- Enhanced e-signature	<p>- Article 24 of the Tax Code</p> <p>- "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</p> <p>- "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</p>	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 Declarations and Desk Tax Checks of Territorial Tax Departments and Departments of the State Tax Service under the Ministry of Economy (Tax Administration of the State Tax Service under the Ministry of Economy No.5,	25 days	- Conclusion of the taxpayer on return of excessive payments to the budget	Completely electronic

					<p>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</p>			
5.15.	<p>Issuing an opinion on the refund from the budget of overpaid taxes, contributions to compulsory state social insurance and unemployment insurance, interest and financial sanctions</p>	<p>- "Application for refund of overpaid contributions for compulsory state social insurance and unemployment insurance, interest accrued thereon, as well as financial sanctions imposed for violation of the legislation on compulsory state social insurance" - "Application for a refund of property tax paid on State property whose privatisation has been completed" and documents confirming the completion of the privatisation of State property</p>	<p>- Article 87 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 deduction of overpaid taxes, contributions for compulsory state social insurance and unemployment insurance, interest and financial sanctions from the budget and payment of other debts", approved by the Order No. 1917040101387000 of the Ministry of Taxes dated 04.11.2019</p>	<p>Taking into account the territorial principle, taxpayer service centres (<i>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</i>)</p>	<p>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 Declarations and Desk</p>	<p>-Conclusion on taxes and a copy of the application from the date of receipt of the application - 12 days for a VAT payer carrying out operations at least 50 per cent of which are subject to VAT at zero (0) rate, 3 months for other VAT payers, 25 days for other taxpayers</p>	<p>- Conclusion to the local financial authority on taxes (conclusion is sent to the local financial authority and to the taxpayer, to the authority responsible for social security and protection on contributions to compulsory state social insurance and unemployment insurance)</p>	<p>Partially electronic (see Service No. 5.15-e) (only for taxes)</p>

					<p>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, 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</p>	<p>who are not VAT payers -Conclusion and copy of the application for compulsory state social insurance and unemployment insurance within 20 days from the date of receipt of the application</p>		
5.15-e	Preventing applications for refund of overpaid taxes, interest and financial penalties to taxpayers	- Enhanced e-signature	<p>- 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”</p>	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

			- "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".					
5.16.	Extension of the deadline for fulfilment of a tax liability							
5.16.1.	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)	<p>- Certificates of the relevant state authorities on the occurrence of the event and the amount of damage caused by it</p> <p>-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 transactions made on bank and other payment accounts for the last year</p> <p>- 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:</p> <p>- Bank guarantee;</p> <p>- 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).</p> <p>- Pledge agreement (the agreement must contain the</p>	<p>- Articles 85.6.2, 85.6-1, 85.8, 85.9, 85.9-1, 85.10 and 85.11 of the Tax Code</p> <p>Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015</p> <p>- "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022</p>	Taking into account the territorial principle, taxpayer service centres (<i>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</i>), 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 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.	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

		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.						
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)	<ul style="list-style-type: none"> - Written application by type(s) of 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 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: <ul style="list-style-type: none"> - Bank guarantee; - Guarantee agreement (according to which the person who is the guarantor must be registered with the tax authority 	<ul style="list-style-type: none"> - 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 <i>(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)</i> , 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 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.	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

		<p>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 obligations.).</p> <p>- 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).</p> <p>- 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.)</p>						
5.16-3.	Extension of the term of fulfilment of the tax obligation on the state order performed by the taxpayer in connection with the execution of state orders in accordance	<p>- Written application by type(s) of tax (the taxpayer is obliged to pay 10 per cent of the tax debt specified in the application in order to extend the period of performance of the tax obligation)).</p> <p>- Information on 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</p>	<p>- Article 85.6.3, 85.6-1, 85.8, 85.9, 85.10 and 85.11 of the Tax Code</p> <p>- Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015</p> <p>- "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022</p>	Taking into account the territorial principle, taxpayer service centres <i>(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</i>	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	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

	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.		<i>Department of National Revenues of the State Tax Service under the Ministry of Economy),</i> 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.			
5.16.4.	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)	- Written application by type(s) of 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 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 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	- 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 (<i>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),</i> 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 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.	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

		<p>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.).</p> <p>- 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).</p> <p>- 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)).</p> <p>(Note:this circumstance does not apply to contributions to compulsory state social insurance, unemployment insurance and compulsory health insurance.)</p> <p>(Note:This circumstance does not apply to contributions to compulsory state social insurance, unemployment insurance and compulsory health insurance.)</p>						
5.16.5.	Extension of deferral if 75 per cent of the overdue debt is paid during the deferral period	Written application	<p>- Article 85.10 of the Tax Code</p> <p>- Law No. 1308-IVQ "On Citizens' Appeals" dated 30.09.2015</p> <p>- "Rules of record keeping in state tax authorities", approved by the Order No. 2217040100077500 of the State Tax Service dated 26.01.2022</p>	Taking into account the territorial principle, taxpayer service centres <i>(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</i>	Main Department for Supervision over the Execution of Tax Obligations of the State Tax Service Apparatus	30 days	Decision	Partially electronic

				<p><i>only for taxpayers registered with the Main Department of National Revenues of the State Tax Service under the Ministry of Economy),</i> Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic</p>				
5.17.	Provisional determination of tax liability	<ul style="list-style-type: none"> - 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) 	<ul style="list-style-type: none"> -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 	<p>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 of the Nakhchivan Autonomous Republic</p>	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	<ul style="list-style-type: none"> -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 taxation system, contributions for compulsory state social insurance and compulsory medical insurance"	- "Application for receipt of a receipt for payment of the fixed amount under the simplified taxation system, contributions for compulsory state social insurance and compulsory health insurance' - Payment documents (not required if payment information is available in the software of the state tax service)	- 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 <i>(except for the service centre located in the administrative building of the Main Department of the State Tax Service)</i> . 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 e-cabinet, additionally to be drawn up on hard copy, if indicated in the application)	Completely electronic (see Service No. 5.18.-e)

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	<p>- Articles 24.1.6-1, 220.10, 220.11 and 221.8 of the Tax Code</p> <p>- Articles 10 and 14.6-1 of the Social Insurance Act of the Republic of Azerbaijan</p> <p>- "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 7.66 "List of types of e-services".</p> <p>-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</p> <p>- 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 '</p> <p>- Resolution No. 11 of the Collegium of the Ministry of Economy dated 10.05.2022</p>	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" <i>(sent to e-cabinet)</i>	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"	<p>Articles 24.1.6-1, 220.10, 220.11 and 221.8 of the Tax Code</p> <p>-Resolution No. 171705000001700 of the Board of the Ministry of Taxes of 12.01.2017</p> <p>-Decree No. 2317040101855000 of the State Tax Service of 26.01.2024</p>	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" <i>(sent to e-cabinet)</i>	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, except for taxpayers operating in the oil and gas sector or belonging to the public sector" approved by the Resolution N 6 Decision 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)

				Taxpayer service centres of territorial tax departments of the State Tax Service under the Ministry of Economy of the Nakhchivan Autonomous Republic				
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	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)	- 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	"Information 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. 1 of 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 economic analysis and control over execution of budget forecasts of territorial departments	-	-	Completely electronic (see Service No. 5.21-e)

					and divisions of the State Tax Service under the Ministry of Economy			
5.21-e.	Adoption of an information form for each building on the provision of residential and non-residential premises by persons engaged in construction activities	- Enhanced e-signature	- 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. 1 of the Board of the Ministry of Economy dated 28. 04. 2020	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 (including system processing time)	- Notification of acceptance of the information form	Completely electronic
6.	OTHER E-SERVICES							
6.1-e-m	E-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. 12170500004800' 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 electronic 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 e-services". - "Administrative Regulation on electronic service" provision of information of the state register of commercial organisations", approved by the Resolution No. 12170500004800' 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-e.	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

			- Submission of the "Administrative regulations on electronic service "Certificate of accrual of current tax payments" approved by Resolution No. 141705000002400 of the Board of the Ministry of Taxes dated 22.04.2014					
6.4-e.	Acceptance of applications and issuance of a document confirming the publication of the first information on the procedure and terms of notification of creditors' claims, liquidation of a commercial legal entity, as well as the publication of the first information on the state registration of commercial legal entities in a publication in the press of the Republic of Azerbaijan	- 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" - Paragraph 3.1 of Decree No. 62 of the President of the Republic of Azerbaijan of 27.12.2013 - "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 7.59 "list of types of e-services". - Approved by the Resolution No. 141705000002400 of the Board of the Ministry of Taxes dated 22.04.2014 "Procedure for liquidation of commercial legal entity, 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"	Internet Tax Inspectorate (www.e-taxes.gov.az)	Department of Taxpayer Registration and Accounting, Department of Digital Tax Administration and Department of Media and Communications of the State Tax Service	- Instant application acceptance (Taking into account system processing time) - Issue a document confirming the fact of publication on the day of publication of information in the newspaper "Vergiler" ("Taxes")	Document confirming the fact of publication	Completely electronic
6.5-e-m	Online monitoring by applicants of the execution of applications,	- Enhanced e-signature	- 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	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov.az)	Main Department for Taxpayer Services of the State Tax Service, Main Department (Secretariat) for	Instant (Taking into account system	Those who applied to the State Tax Service receive information on the	Completely electronic

	requests and letters sent to the State Tax Service		<p>Service of the Republic of Azerbaijan” approved by Decree No. 1017 of the President of the Republic of Azerbaijan dated 12.05.2020.</p> <p>- 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”</p> <p>- “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”.</p> <p>- “Administrative Regulation on electronic service” provision of information of the state register of commercial organisations”, approved by the Resolution No. 12170500004800’ of the Board of the Ministry of Taxes dated 24.12.2012</p>		Document Management and Supervision of Executive Discipline and Main Department for Digital Tax Administration	processing time)	status of execution of their application in online mode	
6.6-e.	Online submission of procurement information	- Enhanced e-signature	<p>-Law No. 988-VIQ “On public procurement” dated 14.07.2023</p> <p>- 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”</p> <p>- “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</p>	Internet Tax Inspectorate (www.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 (<i>Taking into account system processing time</i>)	- Notification confirming the sending of tender information	Completely electronic

			<p>paragraph 7.36 "List of types of e-services".</p> <p>- "Administrative Regulation on electronic service" provision of information of the state register of commercial organisations", approved by the Resolution No. 12170500004800' of the Board of the Ministry of Taxes dated 24.12.2012</p>					
6.7-e-m	Submission of information on taxpayers accepted for tax registration	No document required (Log in to "Submission of information on taxpayers accepted for tax registration" subsection of the 'E-services' section of the website of the State Tax Service www.taxes.gov.az)	<p>- Articles 24 and 30 of the Tax Code</p> <p>- Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information"</p> <p>- 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.</p> <p>- 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"</p> <p>- "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".</p> <p>- "Administrative Regulation on electronic service" provision of information of the state register of commercial organisations", approved by the Resolution No. 12170500004800' of the Board of the Ministry of Taxes dated 24.12.2012</p>	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

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)	<ul style="list-style-type: none"> - 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)	<ul style="list-style-type: none"> - 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

			<p>No. 1017 of the President of the Republic of Azerbaijan dated 12.05.2020.</p> <p>- 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"</p> <p>- "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"</p> <p>-"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</p>		of Digital Tax Administration			
6.10-e.	Providing information on taxpayers engaged in production activities	No document required (Log in to "Provision of information on taxpayers engaged in production" subsection of the 'E-services' section of the website of the State Tax Service www. taxes.gov.az)	<p>- Articles 24 and 30 of the Tax Code</p> <p>- Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information"</p> <p>- 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.</p> <p>- 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"</p>	Official website of the State Tax Service (www. 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

			<ul style="list-style-type: none"> - "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. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012 					
6.11-e-m	Providing information on budget details	No document required <i>(Log in to the 'Provision of information on budget details' subsection of the 'E-services' section of the website of the State Tax Service www. taxes.gov.az)</i>	<ul style="list-style-type: none"> - 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 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 	Official website of the State Tax Service (www. 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

			commercial Legal Entity”, approved by the Resolution No. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012					
6.12-e-m	Checking the uniqueness of the name of a commercial legal entity	-	<ul style="list-style-type: none"> - Articles 50.2 and 50.3 of the Civil Code - Article 10 of the Law No. 1024-III “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 7.47 “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. 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 Taxpayer Services of the State Tax Service and Main Department of Digital Tax Administration	Instant (Taking into account system processing time)	-	Completely electronic
6.13-e.	Questions and answers (Q&A) with Natural Entitiues (physical persons) and legal entities	No document required (<i>it is necessary to specify the applicant's surname, first name, patronymic, e-mail address, city (district) of residence, address or place of work, telephone, e-mail, TIN (if available)</i>)	<ul style="list-style-type: none"> - Articles 15 and 24 of the Tax Code - Law No. 1308-IVQ “On Citizens’ Appeals” dated 30.09.2015 - 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 	Official website of the State Tax Service (www.taxes.gov.az)	Media and Communications Department of the State Tax Service	<ul style="list-style-type: none"> - 15 working days - 30 working days if further analysis is required 	- Answer (Posted in the “Q&A” section of the official website of the State Tax Service)	Completely electronic

			<p>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"</p> <p>- "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".</p> <p>- Administrative Regulations for electronic service "Change of user ID Asan imza (Asan Signature)" approved by Resolution No. 17170500005500 of the Board of the Ministry of Taxation dated 27.01.2017"</p>					
6.14-e.	Application to the State Tax Service	<p>No document required <i>(it is necessary to specify the series and number of the applicant's identity document, date of birth, phone number, e-mail address)</i></p> <p><i>(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)</i></p>	<p>- Article 63 of the Tax Code</p> <p>- Articles 1, 6-10, 12 and 14 of the Law No.1308-IVQ "On Citizens' Appeals" dated 30.09.2015</p> <p>- Law No.1036-III dated 21.10.2005 "On administrative proceedings"</p> <p>- Article 4.1 of the Law No. 580-III "On Combating Corruption" dated 13.01.2004</p> <p>- 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 No. 1017 dated 12 May 2020</p> <p>- 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"</p> <p>- "Rules for provision of e-services in specific areas by central</p>	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 cases when a longer period of time is required to	- Official response letter	Completely electronic

			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 7.55 "List of types of e-services".			establish the circumstances relevant to the complaint, this period may be extended 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-e.	Providing information on corruption and other offences in the activities of employees of the Tax authority online	No document required <i>(it is necessary to specify the series and number of the applicant's identity document, date of birth, phone number, e-mail address)</i>	<ul style="list-style-type: none"> - 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 "On Combating Corruption" - Subparagraphs 3.0.19 and 3.0.20 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 May 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" 	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	- "When considering under the law 'On appeals of citizens' from 15 to 30 working days (in cases established by law, they can be extended to 30 working days) 30 working days for complaints against decisions (acts) of the tax authority, actions (inaction) of tax officials (in	- Official response letter	Completely electronic

			<p>established by the President of the Republic of Azerbaijan”</p> <ul style="list-style-type: none"> - “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 7.37 “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 30.07.2015. 			<p>cases when 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). 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).</p>		
6.16-e.	Providing information about unethical behaviour of tax authority employees online	No document required <i>(it is necessary to specify the series and number of the applicant's identity document, date of birth, phone number, e-mail address)</i>	<ul style="list-style-type: none"> - Article 63 of the Tax Code - Articles 1, 6-8, 10, 12 and 14 of the Law No.1308-IVQ “On Citizens’ Appeals” dated 30.09.2015 - Law No. 1036-III “On administrative proceedings” dated 21.10.2005 - Subparagraphs 3.0.19 and 3.0.20 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 May 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 	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 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	- Official response letter	Completely electronic

			<p>established by the President of the Republic of Azerbaijan”</p> <ul style="list-style-type: none"> - “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 7.38 “List of types of e-services”. - “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. 			(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).		
6.17-e.	Registration of citizens for reception in tax authorities	No document required <i>(it is necessary to specify the series and number of the applicant's identity document, date of birth, e number, e-mail address)</i>	<ul style="list-style-type: none"> - 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 of Azerbaijan” approved by Decree No. 1017 of the President of the Republic of Azerbaijan dated 12 May 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 	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	The date of admission is regulated by the date selected by the citizen for admission when filling in the form	-	Completely electronic

			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 7.40 "List of types of e-services".					
6.18-e.	Provision of statistical information on registered candidates for vacant positions in tax authorities	No document required <i>(Entry of the "E-services" section of the State Tax Service website www.taxes.gov.az in the subsection "Provision of statistical information on candidates registered for vacant positions in tax authorities")</i> <i>(Note: *service is active only during the period of receipt of documents.</i>	- 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 - "Regulations on the holding of 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-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 7.57 "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	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	Instant (Taking into account system processing time)	-	Completely electronic

6.19-e.	Acceptance of application and documents for admission to service in the tax authorities	<p>- 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.))</p> <p>- Based on the decision of the Competition Commission, copies of relevant documents may be requested.</p> <p><i>(Note: the service is active only during the document acceptance period.)</i></p>	<p>- 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"</p> <p>- "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</p> <p>- "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".</p> <p>- 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</p>	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 (<i>sent to the applicant's e-mail address</i>)	Completely electronic
6.20-e-m	Tax calculator	No document required <i>(Log in to the "Tax Calculator" subsection of the "E-services" section of the website of the State Tax Service www.taxes.gov.az)</i>	<p>- Article 24 of the Tax Code</p> <p>- Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 "On Access to Information"</p> <p>- 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</p> <p>- 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</p>	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 <i>(Taking into account system processing time)</i>	-	Completely electronic

			<p>bodies and public legal entities established by the President of the Republic of Azerbaijan”</p> <p>- “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”.</p> <p>- Administrative Regulation on the electronic service “SMS-response to appeals received by the call centre via SMS”, approved by Resolution No. 12170500004800 of the Board of the Ministry of Taxes dated 24.12.2012</p>				
6.21-e-m	Provision of information on tax debts	No document required (Contact the call centre of the Ministry of Economy (195) or www.taxes.gov.az and enter the TIN)	<p>- Articles 24 and 30.2.5 of the Tax Code</p> <p>- Article 10 of the Law No. 1024-IIIQ dated 30.09.2005 “On Access to Information”</p> <p>- 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”</p> <p>- “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”.</p> <p>- 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”</p>	Official website of the State Tax Service (www.e-taxes.gov.az and https://new.e-taxes.gov.az) Call centre of the Ministry of Economy (195)	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

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)	<ul style="list-style-type: none"> - 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". - 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 	-	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)	<ul style="list-style-type: none"> - 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 	-	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

			Ministers dated 24.11.2011 and paragraph 7.52 "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. 121705000004800 of the Board of the Ministry of Taxes dated 24.12.2012"					
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 Imza" ("Asan Signature") and user ID	- Articles 16 and 72 of the Tax Code - "Law No. 602-IIQ 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" 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 30.07.2015.	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-e-m	Provision of information on the finished document	No document required	- Articles 24 and 30.2.5 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	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov.az)	Main Department for Taxpayer Services of the State Tax Service, Main Department (Secretariat) for Document Management and Supervision of	Instant (including system processing time)	-	Completely electronic

			<p>Azerbaijan" approved by Decree No. 1017 of the President of the Republic of Azerbaijan dated 12.05.2020</p> <p>- 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"</p> <p>- "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".</p> <p>- 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"</p>		Executive Discipline and Main Department for Digital Tax Administration			
6.25-e-m	Online application to another taxpayer	- Enhanced e-signature	-	Internet Tax Inspectorate (www.e-taxes.gov.az and https://new.e-taxes.gov.az)	Main Department of Digital Tax Administration of the State Tax Service	Instant (including system processing time)	-	Completely electronic
6.26-e.	Changing the "Asan Imza" ("Asan Signature") user ID	No document required (www.asanimza.az saytına and Contacting the call centre of the Ministry of Economy (195))	- "Law No. 602-İİQ dated 09.03.2004 "On E-signature and Electronic Document" <p>- 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"</p> <p>- "Rules for provision of e-services in specific areas by central executive authorities and public legal entities established</p>	www.asanimza.az , Call Centre of the Ministry of Economy (195)	Main Department of Digital Tax Administration of the State Tax Service Apparatus Ministry of Economy (195)	3-5 minutes	Changing the user ID (sending SMS additionally, if done through the call centre of the Ministry of Economy (195))	Partially electronic

			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-e	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. 2017030007594500 of 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	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 (Taking into account system processing time)	-Information on the presence of included TIN in the list of risky taxpayers	Completely electronic
6.32-e	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 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 (<i>MGBİ (Main Department of National Revenues of the State Tax Service under the Ministry of Economy) is intended only for the MGBİ-taxpayers</i>), 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	Service centers for taxpayers Taking into account the territorial principle (<i>MGBİ (Main Department of National Revenues of the State Tax Service under the Ministry of Economy y) is intended only for the MGBİ-taxpayers</i>), with address-based service	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 address-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.

			1817040100875700 of the Ministry 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)	-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 <i>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</i>), 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 circumstances relevant to the complaint, this period may be extended once for 30 working days).	Response letter on consideration of the appeal	Partially electronic.

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 head of the Legal Entity, in respect of natural entities (*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 in case of absence of a manager or a hired employee, and in respect of a Natural 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 a manager or an employee in respect of a Legal Entity, the representative-applicant shall additionally submit the relevant contract concluded with this Legal Entity; 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 Authorized 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 Entity and 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 (facilities) is regulated by the "Rules of re-registration of taxpayers to business entities (facilities)", approved by Resolution No. 191705000012100 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.