

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## AZERBAIJAN

### Compilation of Declarations currently in force (\*) concerning

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**Declarations contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 3 June 2004 - Or. Engl. (in force since 1 October 2004)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income tax from individuals;
  - . Profit tax from legal persons (with the exception of entities and enterprises that are the property of municipalities);
  - . Tax withheld at the source of payment on income of non-residents;
  - . Tax withheld from the net profit of a permanent establishment.
- . **Article 2, paragraph 1.b.i:** Profit tax from entities and enterprises that are the property of municipalities.
- . **Article 2, paragraph 1.b.ii:** Payments to the State Social Protection Fund.
- . **Article 2, paragraph 1.b.iii.A:** Property tax from legal persons.
- . **Article 2, paragraph 1.b.iii.B:** Land tax from legal persons.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise tax.
- . **Article 2, paragraph 1.b.iii.E:** Road tax.
- . **Article 2, paragraph 1.b.iii.G:**
  - . Mining tax;
  - . Tax under simplified system;
  - . Duties withheld according to the "Law of state duties".
- . **Article 2, paragraph 1.b.iv:**
  - . Land tax from individuals;
  - . Property tax from individuals;
  - . Mining tax on the exploitation of constructions materials produced in certain regions.

#### ANNEX B – Competent Authorities

The Ministry of taxes, State Customs Committee, Ministry of Labour and Social Protection of Population, Ministry of Finance.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

- . All individuals possessing the nationality of the Republic of Azerbaijan;
- . All legal persons (including partnership and joint venture), companies, associations and other organisations deriving their status as such from the legislation of the Republic of Azerbaijan.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>