

<p>Subject of VAT taxation – a person who, in accordance with tax legislation, is obliged to calculate and/or pay VAT to the budget</p>	<ul style="list-style-type: none"> • Taxpayer registered as a VAT payer; • Taxpayer not registered as a VAT payer; • Persons who are not registered with the tax authorities. <p><i>(Tax Code of the Republic of Azerbaijan, Article 169. Taxation of non-residents)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p>
<p>Types of electronic services qualified as an object of taxation – electronic services, upon delivery of which there is an obligation to calculate and/or pay VAT to the budget (does the status of the recipient matter - a legal entity or an individual)</p>	<p>Electronic services are considered to be the provision of services and works using information systems (including downloading e-books, music, audio and video materials, graphics, virtual games, software, advertising and other similar works and services).</p> <p><i>(Law of the Republic of Azerbaijan on electronic commerce)</i></p> <p>http://www.e-qanun.az/framework/10406</p> <p>https://mincom.gov.az/upload/files/43431350a50f48a48ba39f59e8c4a7ef.pdf</p>
<p>Taxable base – the cost of delivery from which the VAT liability is determined</p>	<p>Amount paid to a non-resident (excluding VAT).</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 169.3)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p>
<p>VAT rate – the amount of tax as percentage</p>	<p>173.1. The VAT rate is 18% of the value of each taxable transaction and each taxable import.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 173)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p>
<p>Tax period – the period of time after which the tax base is determined and the amount of tax payable is calculated</p>	<p>The VAT reporting period is a calendar month.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 178)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p>
<p>How to submit a VAT Return – procedure and deadlines for submitting a VAT tax report (VAT Return)</p>	<p>177.2. The VAT Return is submitted for each reporting period no later than the 20th day of the month following the reporting month.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 177.2)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p> <p>169.5. If a tax agent has not been registered for VAT purposes, he shall be required to pay the accrued tax within 7 days from the date of payment to a non-resident in accordance with this Article and submit a VAT Return in the form approved by the executive authority by the 20th day of the following month.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 169.5.2)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p>

<p>VAT payment – procedure and deadlines for VAT payment to the budget</p>	<p>169.4. If the tax agent is registered for VAT purposes, then the calculated tax is paid upon submission of the VAT return for the month in which the transaction was carried out.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 169.4.)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p> <p>If a tax agent has not been registered for VAT purposes, he shall be required to pay the accrued tax within 7 days from the date of payment to a non-resident in accordance with this Article and submit a VAT Return in the form approved by the executive authority by the 20th day of the following month.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 169.5.)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p> <p>Note:</p> <p>If the buyer of works and services by e-commerce is a person who has not been registered with the tax authorities, then the VAT, collected by the branches of the local or foreign bank in the Republic of Azerbaijan that makes the payment, is paid to the budget at the expense of the buyer.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 169.3.)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p>
<p>Currency of declaration and payment of VAT – the currency in which, in accordance with national legislation, it is necessary to declare and pay VAT to the budget</p>	<p>On the territory of the Republic of Azerbaijan, taxes shall be calculated and paid in the currency of the Republic of Azerbaijan - Azerbaijani Manat (AZN).</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 9.)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p> <p>At the same time, any transaction in foreign currency subject to taxation shall be calculated in Azerbaijani Manat (AZN) at the official exchange rate of the Central Bank of the Republic of Azerbaijan on the day of its execution.</p> <p><i>(Tax Code of the Republic of Azerbaijan, Article 69.1)</i></p> <p>https://www.taxes.gov.az/ru/page/ar-vergi-mecellesi</p>
<p>Is there a procedure for registering a supplier as a subject of VAT taxation?</p>	<p>The Tax Code does not provide for the registration for VAT purposes when providing electronic services of electronic service providers.</p>
<p>The procedure for registration as a subject of VAT taxation (remotely / not remotely)</p>	<p>-</p>
<p>Website address</p>	<p>https://www.taxes.gov.az/</p>