



Tax & Legal Services in Azerbaijan

Deloitte in the World and the CIS

Deloitte Touche Tohmatsu

Deloitte Touche Tohmatsu is one of the world's leading professional services firms and delivers world-class services to our clients around the globe. Deloitte refers to one or more of Deloitte Touche Tohmatsu, a Swiss Verein, its member firms, and their respective subsidiaries and affiliates. Deloitte Touche Tohmatsu is an organization of member firms around the world devoted to excellence in providing professional services and advice, focused on client service through a global strategy executed locally in nearly 140 countries. With access to the deep intellectual capital of approximately 165,000 people worldwide, Deloitte delivers services in four professional areas — audit, tax, consulting, and financial advisory services — and serves more than one half of the world's largest companies, as well as large national enterprises, public institutions, locally important clients, and successful, fast-growing global growth companies.

Deloitte enjoys a balanced presence and strong market share in major world economies, and is the premier firm in much of the developing world. While we are spread across the globe, we all share the same desire to deliver world-class client service. Our professionals work in multifunctional teams that combine the broad range of skills needed to meet the diverse needs of our clients. Clients are assured that the services they receive are of the same superior quality, each time, every time, and everywhere.

Deloitte in the CIS

Deloitte Touche Tohmatsu started serving clients in the CIS in 1988 and opened an office in Baku in 2002.

In the CIS, Deloitte provides a full range of professional services to both multinational corporations and growth-oriented local firms, including assurance and advisory services, management consulting, corporate governance, corporate finance consultancy, and tax and legal advice. Our goals and strategy are to further develop the premier national accounting and management solutions firm in the CIS, to provide a full range of services to our international clients, and to maintain a dynamic practice to serve national clients. We are one of the largest international accounting and management solutions practices in the CIS. Our local and expatriate professionals work closely together, since only mixed teams can offer the right balance of skills to provide premium client service.

The CIS market is evolving rapidly and this dictates that we cannot be bound by our traditional approaches. We are constantly tailoring our services to fit this unique market and match the needs of our clients. We are often called upon to develop new solutions to current business issues. We have real experience in the practical problems faced by companies in the CIS and we understand the solutions.

Commitment to the Azerbaijan Market

Deloitte places great importance on the Azerbaijan market. We seek long-term relationships with major Azerbaijan companies, financial institutions and commercial organizations. Deloitte is the preeminent provider of professional accounting and auditing, consulting, and tax services to different enterprises, financial institutions and commercial organizations in Azerbaijan.

Each of them is committed to the long-term success of our firm and to providing the best service to our strategic clients. We have highly-qualified expatriate staff that is committed to work in Azerbaijan and the CIS over long periods of time. In addition, we are proud to be the recognized leaders in national staff development.

Deloitte Azerbaijan is a fully integrated member of the international network of Deloitte Touche Tohmatsu, which, along with all its national practices, operates under the Deloitte brand. This means that this office enjoys the same status in our global firm as, for example, Deloitte in the US, the UK, Germany, Japan or other countries, and has full access to the knowledge base, resources, methodologies and business relationships of our global firm.

Quality of services

Deloitte has been acknowledged as a leader in the field of tax services and voted Russian tax firm of the year at the European International Tax Review 2009 Awards.

Following the collapse of a number of large companies, size and global reach are not the main criteria for selecting an audit firm. There has never been a more critical time to focus on quality, integrity and trust. The leading commentary on the audit profession is the Emerson Report.

Reputation is the essence of our business, and Deloitte has worked hard to earn — and endeavours always to sustain — the highest levels of trust and credibility.

Our mission is: “to help our clients and our people excel”. We measure our performance by our clients’ trust in us and the work we do. Our motivated and expert staff, who have vast experience in the professional services sector and in industry, are constantly developing their potential and are capable of creating stable conditions for the implementation of our clients’ business ideas. We work as a team with our clients to ensure their success, because we understand this approach is also the key to our success.

What distinguishes Deloitte?

- Constant communication with the client: the engagement manager is personally responsible for the performance of the entire team and is the contact person that the client can contact to discuss any matter;
- The job controller assigned to the client is personally responsible for documenting and completing correspondence, tax returns, preparing the meeting’s notes, and keeping the client posted about the previous and current status, etc. Teams usually consist of two or three people.
- We have a concurring review system- performance evaluation is carried out on a regular basis and staff development programs are implemented.
- We analyze changes in the legislation and their impact on our clients;
- All issues that require a decision by the management are discussed with the client;
- Ensuring confidentiality is part of our professional ethics;
- There are no barriers within our organization as to involving professionals from other departments, such as specialists in international taxation, currency and bank legislation, or taxation of individuals;
- We are reliable. We offer high quality services and charge reasonable fees. We agree on the principles for our fees with you up front, and are open and transparent in our invoicing.

HR Potential

Everywhere Deloitte operates we strive to be an Employer of Choice. Deloitte has gained this recognition in many countries, including Azerbaijan. Over the last five years, Deloitte has been the fastest growing Big Four firm in the CIS. Notwithstanding this fast growth, we have been able to sustain the high quality of our professional services, relying on our base of experienced and skilled auditors and consultants who can promptly address complex issues.

Tax & Legal services in Azerbaijan and the CIS



Deloitte has been active in the Azerbaijani market since 2002 and has built a reputation of a trustworthy and reliable provider of audit, tax & legal services. We are working hard on becoming the leading professional services firm in Azerbaijan, dedicated not only to meeting the needs of our clients, but to exceeding their expectations and being their strategic partner in growth as well. Alongside rendering professional advice based on Azerbaijan legislation, we have a profound knowledge of Azerbaijan's Production Sharing Agreements and their taxation rules.

Due to the depth of understanding required to provide quality tax and legal services, we have developed service lines that focus the specialized skills of our people maximizing our ability to provide the very best advice. Our senior professionals are all highly experienced international specialists whose extensive knowledge and leadership skills allow our service offerings to be the best in the CIS.

Corporate taxation — advice regarding a wide range of tax issues, including questions concerning profit tax and taxation of particular types of income of Azerbaijani and foreign companies, property taxation and the use of special taxation regimes. We find solutions to complex problems involving cooperation between staff in different specialized tax service lines, as well as with colleagues from other departments.

Indirect taxation and customs — advice regarding VAT, customs duties and excise taxes, and assistance in obtaining customs exemptions in order to achieve savings and a maximum supply chain efficiency.

International taxation — advice regarding international tax planning, foreign investment and tax structuring in preparation for IPOs or private placements of Azerbaijani companies.

Employment and individual solutions — advice regarding the employment and remuneration of staff; individual taxation and financial planning, assistance in personal investment and property management.

Tax dispute resolution — tax advice in complex legal situations and pre-court settlement of tax disputes and representation in tax disputes in all types of proceedings.

Transfer pricing — services relating to the detection and analysis of pricing risks, development of a transfer pricing policy supported by a system of documentation and the protection of the client's interests during tax inspectorate audits.

Outsourcing and compliance services — a full range of services regarding the outsourcing of financial and tax accounting functions and preparation of financial statements and tax reports. The services also include global employer services comprised of expatriate payroll keeping, calculation of taxes and completion of tax returns.

Legal services — advice on various legal issues, preparation of contracts and assistance with regulatory compliance.

Registration and de-registration services — we offer clients turnkey registration of their legal presence in Azerbaijan. In addition, we provide de-registration services by assisting in fulfilment of all related procedures, including assistance during tax and other audits carried out by the Azerbaijani state authorities prior to de-registration.

Tax due diligence services — we carry out a detailed / high level review of the accounting books, tax reports and other relevant documents to reveal tax risks that may significantly influence financial statements of the entity, as well as any material unrecorded tax liabilities and risks associated with taxation.

Tax and legal news — Deloitte Azerbaijan offer free subscription to its regular tax & legal newsletters highlighting the latest changes in the business legislation.

In addition to our skills in a broad range of tax disciplines, we can offer our clients the expertise of our industry specialists

Energy & Resources

With prices, the environment and alternative energy sources high on the international agenda, the solutions specific to the oil & gas, mining, power, and metals industries that Deloitte offers are becoming ever more important.

Telecommunications, Media and Technology

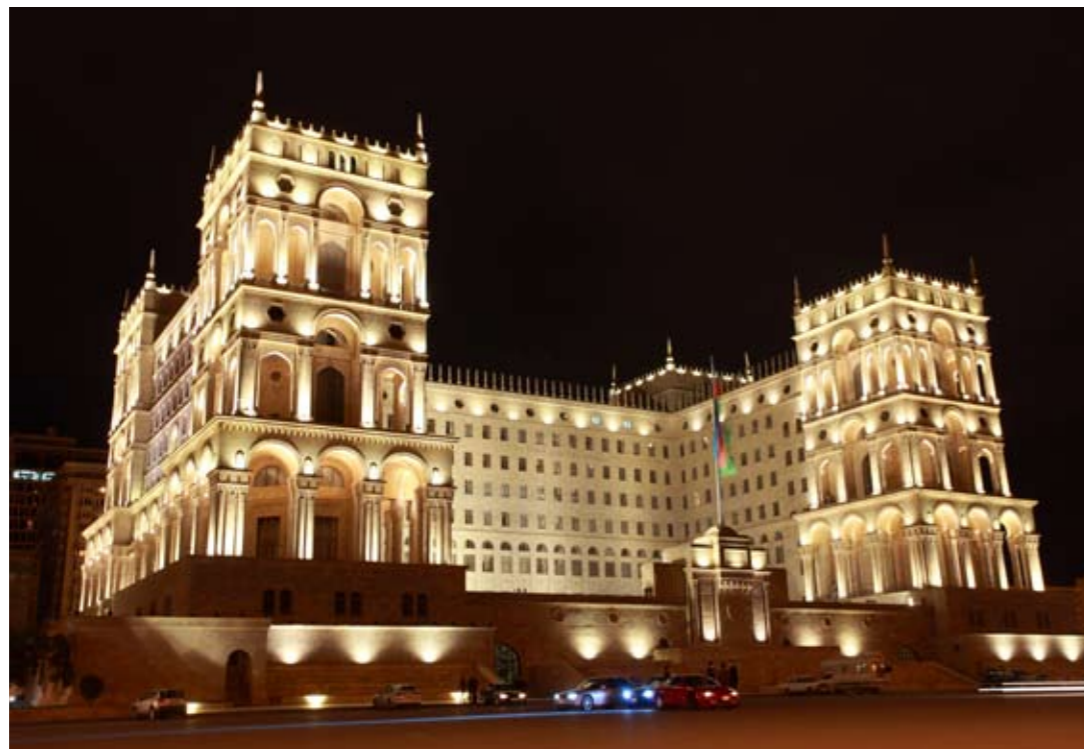
Our primary emphasis is on understanding what determines the competitive advantage in these sectors, assessing the structure and dynamics of the market, and developing strategies for achieving sustainable competitive advantage and superior profitability. Deloitte provides clients with global integrated tax services tailored specifically to these fast-changing industries.

Consumer Industrial Products

Regardless of whether your company operates in retail, services, consumer business manufacturing, automotive, chemical, tourism, transportation or agriculture, Deloitte can help you lower costs, improve customer service, and maximize your shareholder value. Our innovative solutions will help maintain your customer focus as we advise on all aspects of the source-to-consumer chain.

Financial Services

More dynamic than other industry sectors, the growth of financial services is exceeding the overall market. Deloitte is recognized as a leader in serving the financial services industry, serving Central Banks and other regulatory bodies, commercial banks, brokerage offices, investment funds, depository banks, stock exchanges and insurance companies.



Deloitte CIS prides itself on the caliber of its international and local clients

Our CIS clients

The following are representative of the industry leaders in the CIS with whom we are pleased to be associated:

Technology, Media & Telecommunications:

- Aegis Media
- Afisha
- AKADO (Renova Media)
- Asteros Group
- Bloomberg
- CME (1+1)
- Comstar-UTS
- Comverse Network Systems
- CTC Media
- DELL
- Gameland
- Hewlett-Packard
- Huawei Technologies
- IBM
- IBS
- Media3
- MegaFon
- Microsoft
- MGTS
- MTS
- Multiregion
- Nokia Siemens Networks
- ProfMedia
- Rostelecom
- Russian Corporation of Nanotechnologies
- Syazinvest
- TELE2 Russia
- Ukrainian Mobile Communication
- VimpelCom
- WPP Group
- Yandex

Financial Services:

- The Agency for Housing Mortgage Lending
- ALLIANCE BANK
- Bank Caspian
- BANK CENTERCREDIT
- BANK ZENIT
- BINBANK
- BSGV
- HALYK SAVINGS BANK OF KAZAKHSTAN
- Investment Trade Bank
- KAZKOMERTSBANK
- MBRD
- National Bank for Foreign Economic Activity of the Republic of Uzbekistan
- NOMOS-BANK
- Oschadbank
- Onexim Group
- Oranta Insuracne Company
- OTP Bank
- Renaissance Capital Bank
- ROSBANK
- Russian Bank for Development
- Swedbank
- Swedbank Invest

Energy & Resources:

- AES Kazakhstan
- DTEK
- E.ON
- Gazprom
- KEGOC
- LUKOIL
- MOEK
- Mosenergo
- MRSK
- Norilsk Nickel
- OGK-1
- Rosneft
- Sacenergo (Georgia)
- SUEK
- TGK — 10
- TGK — 12
- TNK-BP
- Ukrenergo
- West Siberian Resources

Consumer Industrial Products:

- Agros
- Cadbury Schweppes
- Danone
- Detsky Mir
- Energomash
- Fiat
- General Motors
- Honda
- Henkel
- Hyatt International
- INDITEX
- Janssen Pharmaceutica
- Japan Tobacco International
- Kalina
- Merloni
- Mitsubishi Corp.
- Nissan
- Orient-Express
- Pharmacy Chain 36.6
- Procter & Gamble
- Protek
- Russkiy Product
- Russian Fish Company
- Solvay
- SAB Miller
- X5 Retail
- Zepter

Our major clients in various sectors of the economy in Azerbaijan

- AVIS
- AZERI MI DRILLING*
- AZ-SAX BETON
- BATEMAN
- BRIGGS
- BUREAU VERITAS
- ACCESS BANK*
- ADA GROUP*
- AIMC*
- AKKORD GROUP OF COMPANIES
- AMRAHBANK*
- AQUATIC
- ASTRAZENECA
- AVIS
- ATRABANK*
- AZERBAIJAN CREDIT BANK*
- AZFEN*
- BAKER HUGHES*
- BANK OF AZERBAIJAN*
- BANK OF BAKU*
- BANK RESPUBLIKA*
- BRITISH PETROLEUM
- BRITISH TELECOM
- CASPIAN SEA VENTURES
- CISCO
- CNPC
- CAMERON PETROLEUM
- CSC*
- CSM*

- ENVIROS
- EXPRO EURASIA LTD
- EXXON MOBIL
- FINCA
- FLUOR INTERNATIONAL
- HYATT
- HYDRATIGHT
- HUAWEI
- INBEV
- KARASU OPERATING COMPANY*
- KENTECH
- MAN B&W
- MARSH CASPIAN*
- MCDERMOTT
- MUGANBANK*
- MICROSOFT*
- NATIONAL BANK OF AZERBAIJAN
- NOKIA SIEMENS NETWORKS
- NOVARTIS
- OMSAN
- OMV
- OCEANEERING
- PA CONSULTING
- PARABANK*
- PROCTER & GAMBLE*
- RABITABANK*
- SALYAN OIL LIMITED*
- SDL
- SEDCO FOREX
- SIEMENS AG
- STATE OIL FUND*
- STRABAG
- SCHLUMBERGER
- SULZER PUMPS
- SUMITOMO
- SWIRE PACIFIC OFFSHORE*
- TENARIS GLOBAL
- TURANBANK*
- WRIGLEY
- WEIR ENGINEERING SERVICES
- ZEPTER

* Audit clients

Project experience in Azerbaijan

Tax & Legal consulting

Deloitte Azerbaijan has advised international companies on the taxation environment prior to registration, developed effective corporate and operational structures for their activities in Azerbaijan, taking into consideration effective double tax treaties, the statutory taxation regime, Production Sharing Agreements ("PSA") and Host Government Agreements and their taxation rules. Alongside this, we provide tax & legal advice to domestic businesses, respond to ad-hoc tax & legal queries, provide advice in the area of customs legislation and liaise with Azerbaijani customs authorities on behalf of our clients.

Tax compliance & outsourcing services

We provide our clients with tax compliance services from bookkeeping, including payroll keeping and calculation of taxes and mandatory state social insurance contributions, through tax filing. Currently we have a number of reputable companies operating under both the statutory taxation regime and PSA tax regime.

Tax & Legal due diligence services

We have a great deal of experience in conducting Tax and Legal due diligence services. A number of tax due diligence projects were carried out involving various industries and our Financial Advisory Services department performing financial due diligence. During the projects we mainly focused on management accounting, the profitability of the business, and on identifying financial and tax risks associated with proposed transactions.

Assistance during tax audits

We have assisted a number of our clients during audits performed by the tax authorities by providing advice and guidance, based on the Azerbaijani legislation.





Nuran Kerimov is a Tax Partner in Deloitte Baku, heading up Tax and Legal Department. Nuran joined Deloitte in 2003 to start the Deloitte Azerbaijan tax practice. Nuran has devoted most of his professional life to the practice of local and international taxation. He has significant experience in advising both international and Azerbaijani companies and individuals on a variety of tax and associated business issues. Nuran's clients in the commercial and energy sectors include: Baku Hotel Company (Hyatt), Hewlett Packard, British Telecom and Denholm. Nuran holds a Master of Laws (LL.M.) degree from the University of Georgia, USA, and a Bachelor of Laws degree from the Voronezh State University, Russia.

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Hasan Hagverdiyev is a Tax Manager in Deloitte Baku. He joined their tax practice in July 2005. Before Deloitte, he worked at another Big Four firm as a Tax Specialist. Hasan has worked on tax & legal consulting and tax due diligence engagements with the following clients: Salyan Oil, Azfen, Tekfen, Karasu, SDL Denholm, Garadagh Cement, Weir Services, Itochu, Cameron, Accenture, Eupec, Mamoet, Saybolt, Technip, State Oil Fund of the Republic of Azerbaijan, Santa Fe and Lukoil.

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Asim Mammadov has ten years of experience in accounting and auditing. He is a Tax Manager in Deloitte Baku. He joined Deloitte in August 2004. Before Deloitte he worked in local consulting and auditing companies. His work experience includes bookkeeping and audits according to international and national accounting standards; HR and tax consulting, preliminary analysis, planning of audits; preparation of clients' financial statements; performance and financial position of the clients. Asim has served a significant number of companies, banks and other fast growing local firms in Azerbaijan. Asim has extensive experience with financial services institutions, including leading the audit of several banks in Azerbaijan. Asim graduated from the Azerbaijan Institute of National Economy Management and holds a Master's degree in Business Management.

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Sabina Mikayilova is a Tax Senior in Deloitte Baku. Sabina has more than 3 years of experience in their tax practice. Before Deloitte, she gained experience in the field of banking and microfinance for three years. Sabina has worked on tax and legal consulting and tax due diligence engagements with various companies.

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Emil Garayev is a Tax Senior in Deloitte Baku. He possesses bachelor and master degrees in Law from the Baku State University. He has been working in Tax and Legal Department of Deloitte Azerbaijan for last 3 years. His work experience concentrated on advising local and foreign investors on various tax and legal matters.

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Narmin Mirzazade is a Tax Senior in Deloitte Baku. She graduated from the Baku State University successfully majoring in Law. She received her Master's degree in Civil and Commercial Law from the same University. In 2006 she joined Deloitte in Azerbaijan. Narmin has more than 3 years of experience in advising foreign and local companies on different tax and legal issues

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Multi-disciplined firm

Currently, Deloitte is the only audit and consulting firm in the world that is able to provide the full range of services including audit, tax, law, management consulting and corporate finance

In doing so, we strictly comply with our independence guidelines, as well as statutory and regulatory requirements for professional services.

Other services of Deloitte in the CIS and in Azerbaijan

- Audit
- FAS
- Consulting
- IPO
- Deloitte Academy

Audit and accounting services

We provide accounting assistance and internal control consulting, transform financial statements for enterprises, implement accounting systems, and conduct international audits (IFRS and US GAAP), as well as audits in accordance with Azerbaijani statutory standards.

Our services in this area also include:

- Development and implementation of accounting systems
- Reorganizing the accounting system in order to spin off companies
- Preparation of financial statements for Azerbaijani companies in accordance with international standards
- Development and implementation of an internal control structure
- Accounting compliance reviews
- Agreed upon audit procedures as part of special engagements



IPO

Integrated IPO Services is a unique offering designed to assist CIS companies going to IPO. Working together as a team across all functions and industries, our professionals add value to companies in the CIS as they go global and make the region a global economic force. The initiative is managed by the Centre of Excellence, which accumulates knowledge and coordinates work related to the delivery of IPO projects.

Deloitte is an ideal partner for CIS companies planning to attract international investments and wanting to have their shares traded on the LSE and other global markets. In the course of preparing companies for listing on local and global markets, Deloitte will use its various service lines and expertise to transform the transparency of the client company's structure and ensure that its corporate governance meets international standards.

The following companies are clients that have successfully completed all preparatory stages, or are actively preparing IPOs or bond offerings on American, British and Russian capital markets: AFK Sistema, Pyaterochka, Norilsk Nickel, Concern Kalina, 36.6 — a pharmaceutical chain, MTS, Comstar, Cherkizovsky, Kazakhmys Corporation, KazMunaiGaz.

One of the recent IPOs is Magnitogorsk Iron and Steel Works (MMK) which has just raised USD1 billion in their IPO! The top Russian steel producer is listed on the LSE and Russian markets thanks to Deloitte.

FAS

We provide the following financial advisory services:

- Valuation and value consulting
- Financial modeling
- Preparation of business plans
- Due diligence
- Investment due diligence

Fund-raising and searching for new investors, project financing and mergers and acquisitions

Consulting

We provide consulting services in the field of Strategy and Operations and Enterprise Applications. Our practice consists of experienced professionals and we assist our clients to find the best solutions in the following areas:

- Financial accounting and reporting
- Budgeting and planning systems
- Cost accounting and cost management
- Performance management
- Management accounting and reporting
- Operational processes
- Human capital
- Strategy

Implementation of ERP and CRM systems and business analytics.

Petroleum Services Group

A unique element of our energy and resources credentials is our Petroleum Services Group ("PSG").

By using our Information Solutions and Consultancy Services and drawing upon the expertise of over 5,000 energy professionals in 140 countries, PSG is perfectly placed to help you analyze the latest activity and understand the trends shaping the industry.

Our industry expertise, extensive databases, economic modelling framework and data management technology is helping companies to gain greater market insight and competitive advantage in this fast-moving global industry. Our global decision support tools are:

PetroAsset — upstream Oil & Gas licenses worldwide, by company and by country

Ignite! — enables users to visualise and analyze the entire European gas value chain

PetroView — the leading desktop Geographic Information System for major areas of Oil & Gas activity

PetroScope — Excel-based field, financial model capable of analyzing Oil & Gas assets across the globe

PetroReports — a suite of products designed to bring you factual information and analysis of upstream activities within the Oil & Gas industry

You can find a more detailed description at <http://psg.deloitte.com>

Deloitte Academy

Deloitte Academy is a structural division of Deloitte focusing on the provision of professional expertise, allowing our clients' staff to acquire competencies essential for their positions. However, by "competencies" we imply not only knowledge and skills, but also the attitude to changes taking place in the company: loyalty and willingness to adapt to new conditions and working methods, and the ability to make decisions and professionally assess situations in terms of business requirements and ethical standards.

Our range of services includes defining training needs and training staff in the areas identified, rendering consulting services relating to teacher-led training by the client's staff, and providing guidance in corporate matters relating to personnel training. Deloitte Academy's target is to assist clients in solving their tasks and achieving the desired results.

The Academy's clients are companies implementing changes to both business processes and personnel requirements. Deloitte Academy specializes in long-term cooperation with such companies in three areas: (i) the presentation of financial statements; (ii) enterprise risk management; and (iii) performance management. Clients from the CIS are served by the Academy's staff at our offices in Moscow, Kiyv and Almaty.

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Deloitte refers to one or more of Deloitte Touche Tohmatsu, a Swiss Verein, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu and its Member Firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in 140 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's 165,000 professionals are committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.