

## Azerbaijan Tax News

### Doing the right things

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#### Double tax treaty with Iran

Convention for the avoidance of double taxation and the prevention of fiscal evasion signed on 10 March 2009 between Government of Iran and Azerbaijan was published on the official website of the Ministry of Taxes on 1 March 2010. The Convention provides for favorable provisions with respect to permanent establishment requirements, as well as taxation of business profits, interest and royalty income, etc.

Along with this, the number of valid double tax treaties signed by Azerbaijan has reached 34.

#### Receiving visas directly from the Ministry of Foreign Affairs

On 23 February 2010 the Cabinet of Ministers adopted a resolution # 40 on “Determining circumstances of applying for visa directly with the Ministry of Foreign Affairs for foreigners and stateless persons”. The Resolution provides for cases when foreigners and stateless persons may directly apply to the Ministry of Foreign Affairs for obtaining a visa. This possibility is available only for the persons coming to Azerbaijan with the purpose of participating in international events as a member of official delegations, diplomatic representatives, the persons coming for urgent medical treatment, etc. The Resolution comes into force on 1 April 2010.