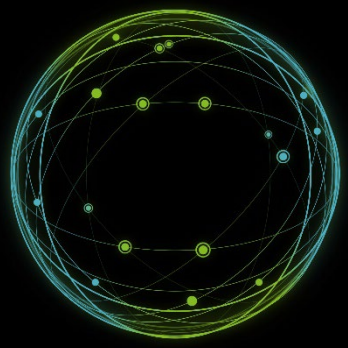
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International Tax

Azerbaijan Highlights 2026

Updated February 2026



Recent developments

For the latest tax developments relating to Azerbaijan, see Deloitte tax@hand.

Tax regimes: Special rules apply to residents of the liberated territories, as further discussed below. "Liberated territories" refers to the Azerbaijan territories located in the Karabakh region previously occupied by Armenia. "Residents of the liberated territories" refers to legal entities and individuals registered with the tax authorities in the liberated territories and operating directly in these territories.

Investment basics

Currency: Azerbaijani Manat (AZN)

Foreign exchange control: There are no restrictions on the import or export of capital. Supporting documentation, including tax payment documents and bank statements, must be submitted when cash withdrawals exceed amounts previously imported into the country. Amounts may be repatriated in any currency, and both residents and nonresidents may hold bank accounts in any currency.

Accounting principles/financial statements: IFRS is required (except for micro enterprises (defined as entities with up to 10 employees and up to AZN 200,000 in annual revenue) and small enterprises (defined as entities with 11 to 50 employees and annual revenue greater than AZN 200,000 and up to AZN 3 million)). Contractors operating under production sharing agreements (PSAs), risk service agreements (RSAs), or host government agreements (HGAs) in the oil and gas industry are required to maintain books in US dollars in accordance with the principles of generally accepted international petroleum industry accounting. Financial statements must be prepared annually.

Principal business entities: These are the limited liability company, open/closed joint stock company, general partnership, limited partnership, cooperative, and branch and representative office of a foreign company.

Corporate taxation

Rates	
Corporate income tax rate	20% (ordinary profit tax rate)
Branch tax rate	20%, plus 5% branch remittance tax
Capital gains tax rate	20%

Residence: An entity that is incorporated in Azerbaijan is considered resident; branch offices and representative offices of foreign legal entities are considered nonresident.

Basis: Residents are taxed on worldwide income; nonresidents are taxed only on Azerbaijani-source income.

Taxable income: Profit tax is imposed on a company's operating profits, computed as the difference between total taxable income and deductible expenses. Normal business expenses are deductible in computing taxable income. Companies operating in the oil and gas sector are governed mainly by PSAs, RSAs, or HGAs, but projects not covered by such agreements are taxed under the rules provided in the tax code.

Rate

General

The profit tax rate is 20%. PSA and RSA contractors that carry out business in Azerbaijan in connection with petroleum operations pay profit tax at pre-negotiated rates of 20% to 32%. In lieu of profit tax, foreign subcontractors operating under PSAs and RSAs pay withholding tax at rates ranging from 5% to 10% of the gross payments received as consideration for work or services performed in Azerbaijan. The tax is deducted by the payer and is a final tax for the foreign subcontractor. In accordance with new PSAs and RSAs, foreign subcontractors that have a registered presence in Azerbaijan must pay profit tax in accordance with the provisions of the tax code. Tax is imposed on the taxable annual profit of each main exporting pipeline (MEP) participant relating to MEP project activities at a flat rate of 27%.

Surtax

There is no surtax.

Alternative minimum tax

There is no alternative minimum tax.

Global minimum tax (Pillar Two)

Azerbaijan has joined the OECD/G20 Inclusive Framework on BEPS ("inclusive framework"); however, Azerbaijan has not made any announcements regarding the implementation of rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the inclusive framework that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise (MNE) groups with annual consolidated revenue of at least EUR 750 million.

Taxation of dividends: Dividends received from resident companies and permanent establishments of foreign companies in Azerbaijan are exempt from profit tax and are subject to a 5% withholding tax.

Dividends received from resident legal entities registered with the tax authorities in the liberated territories and operating directly in these territories are tax exempt for a period of 10 years as from 1 January 2023.

Capital gains: Capital gains are treated as regular income and taxed at the ordinary profit tax rate. This also applies to gains associated with the difference between the sale price of publicly traded shares and their purchase price, as well as other associated expenses.

Losses: Losses may be carried forward for five years. The carryback of losses is not permitted.

Foreign tax relief: Corporate income taxes paid outside Azerbaijan may be credited against Azerbaijan tax due. Excess foreign tax credits may not be offset against a resident taxpayer's Azerbaijan tax liabilities on any domestic-source income, nor may they be carried forward or back.

Participation exemption: There is no participation exemption.

Holding company regime: There is no holding company regime.

Incentives: The tax code provides for a 50% exemption from profit tax for legal entities holding an investment promotion certificate. The exemption is valid for seven years as from the date the certificate was obtained. Certain other incentives also may be available for legal entities and individuals holding an investment promotion certificate. Profit tax exemptions also are available for (i) 50% of the income from the disposal of shares and participations held for at least three years, (ii) 100% of the profits of micro or small enterprise startups that have a "startup" certificate, for three years after the certificate is obtained, and (iii) 75% of the profits of micro enterprises that keep records of income and expenses in the manner prescribed by the tax code and that have a minimum of three employees on average per month.

In addition, 50% of the income earned by legal entities producing food products that replace imported goods with locally produced or processed goods from an approved list is exempt from profit tax for a period of seven years as from 2025.

Residents of the liberated territories are exempt from profit tax for a period of 10 years as from 1 January 2023. Residents should keep records of their income and expenses associated with exempt activities separate from their records for other types of activities carried out outside the liberated territories.

Legal entities that are residents of a technology park and engage in system integration, software design, and development activities outside the technology park are exempt from profit tax for a period of 10 years as from the reporting year the park registration certificate was obtained. (Technology parks are areas equipped with the necessary infrastructure, material and technical resources, and management institutions for conducting scientific research and experimental design work for the purpose of designing, developing, or improving innovative products and high technologies, and applying (commercializing) their results in industry, services, and other fields.)

Dividends paid by legal entities that are residents of a technology park and engage in system integration, software design, and development activities outside the technology park are exempt from dividend withholding tax for a period of 10 years as from the reporting year the park registration certificate was obtained. However, dividends paid by these entities related to activities other than those mentioned above are taxed at the general dividend withholding tax rate of 5%.

Compliance for corporations

Tax year: The tax year is the calendar year.

Consolidated returns: A legal entity may file a consolidated return that includes the taxable income and deductible expenses of its branch offices.

Filing and payment: The profit tax return is due by 31 March following the end of the tax year. Other tax returns are filed periodically (monthly, quarterly, and annually).

Legal entities and entrepreneurs that are registered for VAT purposes, as well as simplified taxpayers (see "Other: Simplified tax" under "Other taxes on corporations and individuals," below) paying employment income to individuals, must submit quarterly tax declarations to the tax authorities.

Penalties: Penalties apply for late filing, failure to file, or tax avoidance or evasion.

Rulings: A taxpayer may apply for a separate advance tax ruling for each transaction exceeding a value of AZN 10 million.

Individual taxation

Rates

Individual income tax rate	Taxable income (AZN)	Rate
Oil and gas industry employment	Up to 2,500	14%
	Over 2,500	AZN 350 + 25% of the amount over AZN 2,500

Private sector employment (for 2026 only)	Up to 2,500	3%
	2,501–8,000	AZN 75 + 10% of the amount over AZN 2,500
	Over 8,000	AZN 625 + 14% of the amount over AZN 8,000
Individual entrepreneurs		20%
Individuals' non-entrepreneurial activities		14%
Capital gains tax rate		Taxed at relevant individual income tax rate

Residence: Unless otherwise provided in an applicable tax treaty, individuals generally are tax resident if they are physically present in Azerbaijan for a period of more than 182 cumulative days in a calendar year (regardless of nationality).

Basis: Azerbaijan residents are subject to income tax on taxable income, which is defined as gross income received from all sources, regardless of where the income was earned or paid, less allowable deductions.

Nonresidents are subject to income tax on Azerbaijani-source income.

Taxable income: Taxable income includes income from employment, income from entrepreneurial activities, and passive income. Expenses that are tax deductible must be formalized in accordance with the law.

The following exemptions apply:

- Certain types of income, such as income derived from property inherited from family members, alimony, etc. are exempt.
- Residents of the liberated territories are exempt from individual income tax for a period of 10 years as from 1 January 2023.
- A 50% exemption from individual income tax is granted for a period of seven years to individual entrepreneurs producing food products that replace imported goods with locally produced or processed goods from an approved list.
- A 50% exemption from individual income tax is granted to individuals who hold an investment promotion certificate for seven years as from the date the certificate was obtained.
- A 75% exemption is granted for the income of entrepreneurs engaged in micro enterprises that employ a minimum of three employees per month.
- The income of entrepreneurs and individuals engaged in micro or small enterprises holding a startup certificate is exempt from income tax for three years.
- A 75% income tax exemption is available for individuals earning up to AZN 45,000 per year and engaged in specific activities, including software development; project design and decoration services; translation; advertising; research and development; services provided in the fields of science, education, culture, and sports; journalism; delivery and courier services (excluding transportation of goods by motor vehicles); tour guide services; and the export of services.
- Income earned from activities carried out in industrial or technology parks by individuals who are residents of an industrial or technology park are exempt from individual income tax (except income received from employment) for a period of 10 years as from the accounting year the park registration certificate was obtained. This exemption also applies to the income of individuals who are residents of a technology park and carry out system integration, software design, and development activities outside the technology park (including improvement, technical support, and training services provided to customers arising from the performance of those activities).
- Dividends paid by individuals who are residents of a technology park and who carry out system integration, software design, and development activities outside the technology park are tax exempt for a period of 10 years as from the reporting year the park registration certificate was obtained.
- Dividends paid to individuals by legal entities that are residents of a technology park and engage in system integration, software design, and development activities outside the technology park are exempt from dividend withholding tax for a period of 10 years as from the reporting year the park registration certificate was obtained. However, dividends paid by these entities related to activities other than those mentioned above are taxed at the general dividend withholding tax rate of 5%.

Rates: Individual income tax rates are progressive. For private sector employment, monthly taxable income is taxed as shown in the table above.

Individual entrepreneurs are taxed at a 20% rate.

Income earned by experts working for entities that are residents of a technology park and engaging in system integration, software design, and development activities outside the technology park is subject to an income tax rate of 5% for seven years as from 1 January 2026.

Capital gains: Capital gains are treated as normal income and taxed at the relevant individual income tax rate.

Deductions and allowances: Expenses incurred by an entrepreneur may be deducted in computing taxable income. These include one-time allowances to pay for medical treatment, including surgery within or outside Azerbaijan of up to AZN 10,000 and AZN 50,000, respectively, and financial aid of up to AZN 20,000 per calendar year to family members of servicemen and nonmilitary personnel killed or disabled as a result of military operations. Furthermore, AZN 800 of the monthly employment income of parents, widows/widowers, and children of persons who have received the status of martyr during military operations is exempt from individual income tax.

Foreign tax relief: Individual income taxes paid outside Azerbaijan may be credited against taxes due in Azerbaijan. Excess foreign tax credits may not be offset against a resident taxpayer's Azerbaijan tax liabilities on any domestic-source income, nor may they be carried forward or back.

Compliance for individuals

Tax year: The tax year is the calendar year.

Filing status: Each taxpayer must file an individual tax return; joint returns are not permitted.

Filing and payment: Tax returns are due by 31 March following the tax year. However, a return with details of tax on employment income withheld at source is filed by the employer quarterly by the 20th day of the month following the end of the reporting quarter. Individual income taxes, which generally are withheld monthly by the employer, must be remitted to the tax authorities by the 20th day of the following month. Payers of the simplified tax and VAT must submit the tax return quarterly by the 20th day of the month following the end of the reporting quarter (see "Other: Simplified tax" under "Other taxes on corporations and individuals," and "Value added tax," below).

Penalties: Penalties apply for late filing, failure to file, or tax avoidance or evasion.

Rulings: An individual entrepreneur may apply for a separate advance tax ruling for each transaction exceeding a value of AZN 10 million.

Withholding tax

Rates

Type of payment	Residents		Nonresidents	
	Company	Individual	Company	Individual
Dividends	5%	5%	5%	5%
Interest	10%	10%	10%	10%
Royalties	0%	14%	14%	14%

Dividends: Dividends paid to residents and nonresidents are subject to a 5% withholding tax. In the case of nonresidents, the rate may be reduced under an applicable tax treaty. (See "Incentives" under "Corporate taxation," above, for special rules applicable to dividends paid by certain legal entities that are residents of a technology park.)

Interest: Interest paid to residents and nonresidents is subject to a 10% withholding tax. Certain rules and exemptions may apply to residents. In the case of nonresidents, the rate may be reduced under an applicable tax treaty.

Royalties: Royalties paid to nonresidents are subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty. A 14% rate also applies to royalties paid to resident individuals, but there is no withholding tax on royalties paid to resident companies.

Fees for technical services: Although Azerbaijan tax law does not specifically address technical service fees, such fees generally are subject to a 10% withholding tax when paid to nonresidents, unless the rate is reduced under an applicable tax treaty. There is no withholding tax on technical service fees paid to residents.

Branch remittance tax: Net profits remitted to the foreign head office of a branch are subject to a 5% withholding tax.

Other: Direct or indirect payments made by Azerbaijan residents to persons resident in a jurisdiction deemed to have a low-tax regime are subject to an additional withholding tax of 10%.

A 14% withholding tax generally applies to rental payments made to individual residents and nonresident entities without a permanent establishment in Azerbaijan. As from 1 January 2026, rental payments made between individuals are subject to withholding tax at a reduced rate of 10% in most cases.

Anti-avoidance rules

Transfer pricing: Transactions between related parties must be on arm's length terms. The tax authorities may adjust the contract price (i) in barter or import-export transactions, (ii) in transactions between related persons (as defined in the tax code), (iii) where the price deviates by more than 10% for wholesale trade activity, 20% for construction and production, and 30% for other spheres of activity from transactions involving similar or identical goods, works, or services, taking into account conditions that would affect market price, (iv) where the property is insured for a value exceeding its net book value, and (v) where a monthly lease fee is paid for immovable property (other than housing).

Transfer pricing rules apply to cross-border controlled transactions with associated parties. Controlled transactions exceeding AZN 500,000 per counterparty per calendar year must be reported to the tax authorities by 31 March of the year following the reporting year.

Entities that are registered for tax purposes in Azerbaijan and that are part of an MNE group with annual consolidated group revenue exceeding EUR 750 million are required to submit to the tax authorities a country-by-country report within 12 months following the end of their financial year and a notification on the reporting entity by 30 June each year for the purpose of ensuring automated information exchange with the competent authorities of jurisdictions with which Azerbaijan has signed international agreements.

Interest deduction limitations: Thin capitalization rules apply where a company's foreign borrowing is at least twice its net asset value (the foreign leverage ratio). The interest paid attributable to the portion of the debt exceeding the ratio is not tax deductible.

Controlled foreign companies: A foreign entity that is not considered an Azerbaijan tax resident is defined as a controlled foreign company (CFC) and its profits are taxed in Azerbaijan if:

- An Azerbaijan resident, solely or jointly with a related resident or nonresident person, (i) owns, directly or indirectly, more than 50% of the voting rights in the foreign entity, (ii) holds more than 50% of the authorized capital of the foreign entity, or (iii) has the rights to more than 50% of the profits of the foreign entity;
- The profit tax actually paid by the foreign entity is 75% or less than the profit tax payable on this profit under Azerbaijan tax law; or
- More than 30% of the foreign entity's annual income comprises:
  - Interest on financial assets;
  - Royalties from intellectual property;
  - Proceeds from sales of shares;
  - Income from financial leasing;

- Income from insurance, banking, and other financial operations; or
- Income from goods and services that do not create any economic value.

Resident individuals and legal entities are required to submit a CFC notification to the tax authorities by 31 March following the reporting year.

Additionally, where the profits of a CFC are taxed in Azerbaijan, the tax amount already withheld from that profit (income) in the source jurisdiction may be offset against the taxes payable in Azerbaijan for the avoidance of double taxation.

Anti-hybrid rules: There are no anti-hybrid rules.

Economic substance requirements: There are no economic substance reporting requirements. However, the tax code provides that the true nature of a transaction should be considered. Transactions with no economic substance or aimed at concealing other operations inconsistent with their supporting documentation are considered "risky" transactions and entities conducting such transactions are considered risky taxpayers. The offset of VAT associated with such transactions and the deduction of associated costs for profit tax purposes are not allowed.

Disclosure requirements: See "Transfer pricing," above.

Exit tax: There is no exit tax.

General anti-avoidance rule: There is no general anti-avoidance rule; however, the tax authorities have the right to impose taxes, interest, financial sanctions, and administrative penalties when an onsite tax audit uncovers a tax evasion scheme, considering a transaction's actual economic indicators. The tax authorities also have the right to publish detected tax evasion schemes.

Value added tax

Rates	
Standard rate	18%
Reduced rate	0%

Taxable transactions: VAT is imposed on the supply of most goods and services and on the import of goods. According to the tax code, both the physical and electronic supply of goods and services are considered activities subject to VAT. VAT payers are entitled to recover the amount of VAT paid on purchases (input VAT) that exceeds the VAT received from their taxable supplies (output VAT).

Rates: The standard VAT rate is 18%, although some transactions are exempt or zero-rated.

There are VAT exemptions for, among other transactions: financial services; the importation and sale of books (except e-books) and textbook sets, as well as the importation and sale of rolls or sheets of paper related to their production (publication); editorial, publishing, and printing activities (excluding advertising services) related to the production of books (including e-books), as well as textbook sets; the leasing (renting) of agricultural machinery to agricultural producers, provided that title to the machinery (i.e., the right of ownership) is not transferred; the provision of agrotechnical services to agricultural producers; the importation and sale of electric cars; the sale of lottery tickets as an agent under a contract concluded with the seller of the tickets; the sale of fixed assets acquired within VAT-exempt or non-VATable operations under a financial leasing agreement; the importation of goods, the performance of work, and the provision of services by the Central Bank of the Republic of Azerbaijan in connection with the fulfillment of its duties as stipulated in the legislation; the provision of medical services in medical institutions operating as an educational base, for a period of three years as from 1 January 2024; the importation of crude oil and natural gas within the framework of swap operations on the basis of a confirmation document issued by the body appointed by the relevant executive authority, for a period of three years as from 1 January 2024; and the sale of buses produced within the territory of Azerbaijan, as well as the importation of spare parts for the production of buses by legal entities, for a period of eight years as from 1 January 2025.

A 0% VAT rate applies to (i) freight forwarding services related to international and transit cargo transportation, (ii) the investment of fixed assets in the form of shares in the charter fund (capital) of an enterprise (if the shares are not exchanged directly for other property), (iii) the repair of ships or other maritime and water vehicles, and (iv) hydrotechnical facilities run by shipbuilding and ship repair enterprises for a nonresident entity.

Residents of the liberated territories are exempt from VAT for a period of 10 years as from 1 January 2023 on the import of raw materials and materials for production activities approved by the body/institution appointed by the relevant executive authority.

Registration: Taxpayers must register for VAT purposes if their turnover in a consecutive 12-month period exceeds AZN 200,000. If the total value of one transaction or contract exceeds AZN 200,000, the taxpayer must register for VAT purposes before commencing activities. The tax code also permits voluntary registration for VAT purposes. Where services are provided by nonresident entities that are not registered for VAT purposes in Azerbaijan, the local entity must self-assess a reverse charge VAT and remit the tax to the tax authorities.

Filing and payment: VAT must be reported on a calendar-month basis. VAT payers are required to submit VAT returns no later than the 20th day of the month following the reporting month and must calculate the VAT due to the tax authorities by reducing their output VAT liability by any input VAT credit.

Current tax payments are determined using the concessions and exemptions provided in the tax code and recalculated after the end of the reporting year.

Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals.

Social contributions and payroll taxes: Both employers and employees are required to make social insurance contributions. Such contributions for employed individuals are withheld by the employer; self-employed individuals must register and pay their own contributions.

Employer portion: For private sector employees not engaged in the oil and gas industry, the employer's social insurance contribution is calculated as follows:

- For monthly income up to AZN 200: 22%;
- For monthly income over AZN 200 and up to AZN 8,000: AZN 44 plus 15% of the amount over AZN 200; and
- For monthly income over AZN 8,000: AZN 1,214 plus 11% of the amount over AZN 8,000.

Employee portion: For private sector employees not engaged in the oil and gas industry, the employee's social insurance contribution is calculated as follows:

- For monthly income up to AZN 200: 3%;
- For monthly income over AZN 200 and up to AZN 8,000: AZN 6 plus 10% of the amount over AZN 200; and
- For monthly income over AZN 8,000: AZN 786 plus 10% of the amount over AZN 8,000.

The social insurance contributions of individuals working for entities that are residents of a technology park and engaging in system integration, software design, and development activities outside the technology park are calculated based on either (i) four times the minimum monthly salary (AZN 400 in 2026) or (ii) the employment income in the case of entrepreneurs.

Foreign nationals working under PSAs, RSAs, and HGAs are exempt from social insurance contributions.

The following portion of social insurance contributions paid from employment income by employers and employees engaged in the private sector of the liberated territories (other than those engaged in oil and gas operations) is subsidized by the state: (i) 80% from 1 January 2026 through 31 December 2028; (ii) 60% from 1 January 2029 through 31 December 2030; and (iii) 40% from 1 January 2031 through 31 December 2032.

The following also are subsidized by the state for individuals operating in the liberated territories: (i) 100% of the mandatory state social insurance fee paid by the insured person who receives income from activities not related to employment; and (ii) 100% of the mandatory state social insurance fee paid by an individual operating on their own (without hiring an employee).

A 1% unemployment insurance contribution is payable, 0.5% paid by the employer on the gross payroll and 0.5% withheld by the employer from the gross salary of the employee.

Employers and employees are required to make monthly mandatory medical insurance contributions (MMICs) based on the insured employee's salary. For employees working in the private sector and sectors other than oil and gas, the MMIC rate for both the employer and the employee is 2% on the portion of monthly income up to AZN 2,500 and 0.5% on any amount over AZN 2,500. For all other employees, the MMIC rate for both the employer and the employee is 2% on the portion of monthly income up to AZN 8,000 and 0.5% on any amount over AZN 8,000. Foreign nationals working under PSAs, RSAs, and HGAs are exempt from MMICs.

Capital duty: There is no capital duty.

Real property tax: An annual land tax is imposed on the owners and users of land (whether resident or not), with the amount of tax depending on the location and use of the land.

Legal entities are required to pay 50% of the land tax calculated for the prior year by 15 August and another 50% by 15 November.

Legal entities holding an investment promotion certificate are exempt from land tax for seven years as from the date the certificate was obtained.

Residents of the liberated territories are exempt from land tax for a period of 10 years as from 1 January 2023.

Resident legal entities that are residents of an industrial or technology park, as well as residents of a technology park that are engaged in system integration, software design, and development activities outside the technology park are exempt from land tax applicable to the area used within the technology park for a period of 10 years as from the year the park registration certificate was obtained.

Transfer tax: There is no transfer tax.

Stamp duty: There is no stamp duty.

Net wealth/worth tax: There is no net wealth tax or net worth tax.

Inheritance/estate tax: There is no inheritance tax or estate tax.

Other

Assets tax

An assets tax is imposed on owners of fixed assets, with some exceptions. For individuals, the rate depends on the type of asset.

A seven-year exemption from assets tax on relevant fixed assets is granted to (i) legal entities (as from the date an investment promotion certificate is obtained) and (ii) small and medium-sized enterprises (SMEs) that are part of an SME cluster (as from the date of registration). An exemption from assets tax also applies to legal entities and individual entrepreneurs participating in micro enterprises for fixed assets with a residual value at the beginning of the year of up to AZN 1 million.

Residents of the liberated territories are exempt from assets tax for a period of 10 years as from 1 January 2023.

Resident legal entities that are residents of an industrial or technology park, as well as residents of a technology park that engage in system integration, software design, and development activities outside the technology park are exempt from assets tax for a period of 10 years as from the year the park registration certificate was obtained.

Residents should keep records of their income and expenses associated with exempt activities separate from their records for other types of activities carried out outside the liberated territories.

Individuals holding an investment promotion certificate are exempt from assets tax for relevant fixed assets for seven years as from the date the certificate is obtained.

Simplified tax

Legal entities and individuals engaged in entrepreneurial activities with taxable supplies up to AZN 200,000 in any consecutive 12-month period that are not registered as VAT payers may pay a simplified tax. The simplified tax is 2% of gross revenue.

Individual entrepreneurs who pay the simplified tax are exempt from profit tax, VAT, assets tax, and individual income tax.

Residents of the liberated territories are exempt from simplified tax for a period of 10 years as from 1 January 2023.

Residents should keep records of their income and expenses associated with exempt activities separate from their records for other types of activities carried out outside the liberated territories.

Tax treaties:

Azerbaijan has concluded over 50 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Azerbaijan on 1 January 2025.

For information on Azerbaijan's tax treaty network, visit Deloitte International Tax Source.

Tax authorities: State Tax Service under the Ministry of Economics of the Republic of Azerbaijan

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