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July 2026

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New Reporting Obligations for Commercial Entities in Azerbaijan

Here's What You Need to Know

A significant change took effect on 9 February 2026: commercial entities operating in Azerbaijan must now file an annual report with the State Tax Service under the Ministry of Economy.

What Information Must Be Reported?

The obligation requires commercial entities to submit an annual report to the State Tax Service under the Ministry of Economy of the Republic of Azerbaijan. The report must reflect any changes made to the entity's constituent documents and registered facts during the relevant calendar year.

Note: *The list of information about commercial entities includes the entity's name, legal address, tax identification number, organizational and legal form, information on founders, beneficial owners and legal representatives, capital structure, branches and representative offices, etc.*

Who Is Required to File?

The obligation applies to all commercial legal entities incorporated in the Republic of Azerbaijan, as well as the representative and branch offices of foreign legal entities registered in the Republic of Azerbaijan.

When Must the Report Be Submitted?

The annual report must be submitted no later than the 31st day of the month following the end of the relevant calendar year. Accordingly, the report in respect of the 2026 calendar year is due by 31 January 2027.

No Changes? Reporting Is Still Required

Where no changes have been made throughout the calendar year, the report must indicate this and be submitted accordingly.

How to Submit the Annual Report

The prescribed report form is available at: https://www.taxes.gov.az/uploads/2026/normativ/8.xlsx. The report may be submitted either in paper form or electronically.

Point to consider: Annual Reporting Does Not Replace Existing Registration Requirements

This annual reporting obligation does not displace the existing requirement to register corporate changes on an ongoing basis. Commercial entities remain required to apply for registration of any changes to their constituent documents or registered facts with the State Tax Service within 15 days of the date on which the relevant change occurs.

Legal Basis

- Law of the Republic of Azerbaijan "On Amending the Laws of the Republic of Azerbaijan 'On Notaries' and 'On State Registration and State Register of Legal Entities'" No. 336-VIIQD, dated 30 December 2025
- Law of the Republic of Azerbaijan "On State Registration and State Register of Legal Entities" No. 560-IIQ, dated 31 January 2004.