



LEGISLATION UPDATE

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on the latest developments in the legislation

December, 2021



Date, heading

Updates

30 December, 2021

The Law "On lotteries" has been amended.

Details can be accessed within the following link:

<https://president.az/articles/55149>

29-30 December, 2021

A number of amendments to the Code of Administrative Offences

With the new amendments, the following Articles have been included to the Code of Administrative Offences:

449-1. Sale and purchase by cash of goods subject to excise stamping or compulsory marking.

477.2. Violation of the legislation on state compulsory personal insurance.

29 December, 2021

A number of amendments have been made to the Law "On State Duty"

Details can be accessed within the following link:

<https://president.az/articles/55083>

29 December, 2021

A number of amendments have been made to the Tax Code

Details can be accessed within the following link:

<https://president.az/articles/55096>

29 December, 2021

Only non-cash payments

The Law of the Republic of Azerbaijan "On non-cash payments" has been amended. List of cashless payments is extended to include the following payments:

- payments for the sale of cars in a specialized manner, including through commissions and trade organizations;
- payments in excess of four thousand manats within one transaction on sale of goods (except for cars) presented in the order of retail sale;
- payments for more than five hundred manats within one operation on medical services provided by medical institutions;
- "Winnings (prizes) and payments (deposits) related to participation in games with a total amount of more than three thousand manats, established by the laws of the Republic of Azerbaijan "On Lotteries" and "On Physical Culture and Sports".

29 December, 2021

Labour pensions raised

27 December, 2021

Additions to the list of permits required for the entrepreneurial activity

23 December, 2021

Addition to the list of exclusions from compulsory state social insurance premiums

23 December, 2021

Minimum subsistence level is increased for 2022.

22 December, 2021

Criterion of need up in Azerbaijan

On December 29, President Ilham Aliyev signed a law On Amendments to the Law "On Labour Pensions".

According to the amendments, from January 1, 2022, the size of labour pension will be raised from 200 to 240 AZN.

The Law "On licenses and permits" in its Annex 3 envisages the list of permits required for the entrepreneurial activity. With the new amendment permit will be required not only for the industrial parks but also for industrial districts as well as agro-park residents in a form of registration certificate.

With the new amendment to the Law "On social insurance" the list of exclusions from compulsory state social insurance premiums from types of incomes has been amended to include financial aid (excluding financial aid paid by the insurer to its employee).

In accordance with the law, the minimum subsistence level over the country has been determined as 210 AZN, AZN 220 – for working age population, AZN 176 – for pensioners, and AZN 193 – for children in 2022.

Azerbaijani President Ilham Aliyev approved the law "On the limit of the criterion of need for 2022" on December 22.

According to the law, the need criterion limit for 2022 was approved in the amount of 200 AZN (\$117) to assign the targeted state social assistance.

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