



LEGISLATION UPDATE

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September-November, 2024



Date, heading	Updates
<p>5 September, 2024 <i>New Rules</i></p>	<p>The Cabinet of Ministers has adopted a decision on approving the "Rules for the transportation of goods by railway transport". The Rules determine the requirements for the organization and implementation of the transportation of goods by railway transport in the territory of the Republic of Azerbaijan, as well as regulate the mutual relations between the consignor and the carrier.</p> <p>For further details: https://nk.gov.az/az/senedler/qerarlar/demiryol-neqliyyati-ile-yuklerin-dasinmasi-qaydala-8281</p>
<p>24 September, 2024 <i>Amendments to the Rules</i></p>	<p>The "Rules for regulation of import and export operations in the Republic of Azerbaijan" approved by Decree No. 609 of the President of the Republic of Azerbaijan on June 24, 1997 have been amended and the "List of goods, the export and import of which is carried out on the basis of the order of the Cabinet of Ministers of the Republic of Azerbaijan" has been revised.</p> <p>For further details: https://president.az/az/articles/view/66920</p>
<p>28 September, 2024 <i>New Rules</i></p>	<p>"Rules for classification of lands and their transfer from one category to another" have been adopted. These Rules have been prepared in accordance with the Land Code of the Republic of Azerbaijan, the Urban Planning and Construction Code of the Republic of Azerbaijan, the Forest Code of the Republic of Azerbaijan, the Water Code of the Republic of Azerbaijan, the Law of the Republic of Azerbaijan "On State Land Cadastre, Land Monitoring and Land Governance" and other normative legal acts regulating relations in this field and determine the mechanism of assigning lands to categories, transferring them from one category to another, and changing their purpose within the category.</p> <p>For further details: https://president.az/az/articles/view/66957</p>

2 October, 2024
*Amendments to the
Rules*

By the Decree of the President of AR, the following additions have been made to the "Rule of Issuance of Investment Promotion Document":

7-1. *An entrepreneur can apply to the The Ministry of Economy of the Republic of Azerbaijan for the purpose of making changes to the information specified in the investment promotion document. The request for changes to the information specified in the investment promotion document is considered by the Ministry within 5 working days in accordance with the Laws of the Republic of Azerbaijan "On Licenses and Permits" and "On Administrative Proceedings". The administrative act adopted by the Ministry on making changes to the investment promotion document is presented to the entrepreneur no later than 2 working days or sent by registered mail.*

7-2. *An entrepreneur can transfer his project for which an investment promotion document has been issued (including farm and other taxation objects, rights and obligations related to that project) to another entrepreneur (hereinafter - the new entrepreneur). For this purpose, the entrepreneur who has received an investment promotion document and the new entrepreneur must apply to the Ministry with a joint application to amend the investment promotion document, along with the following documents:*

7-2.1. *Documents stipulated in Articles 18.2.1-18.2.4 of the Law of the Republic of Azerbaijan "On Licenses and Permits" (only in relation to the new entrepreneur);*

7-2.2. *the original of the investment promotion document;*

7-2.3. *copies of documents confirming the transfer of the project with an investment promotion document (including farms and other taxation objects, rights and obligations related to that project) to the new entrepreneur.*

7-3. *The Ministry considers the application provided for in part 7-2 of this Rule within 5 working days in accordance with the laws of the Republic of Azerbaijan "On Licenses and Permits" "On Administrative Proceedings". In the event that there are no deficiencies in the submitted documents, as well as there are no overdue obligations of the new entrepreneur for taxes and other state payments, the investment promotion document and the adopted administrative act on the amendment of the investment promotion document shall be sent to the new entrepreneur, and the information related to this shall be presented to the prior owner of the investment promotion document no later than 2 working days or sent by registered mail.*

For further details:

<https://president.az/az/articles/view/66984>

15 October, 2024
*Amendment to the
Tax Code*

According to the amendment to Article 164.1.41-2 of the Tax Code of the Republic of Azerbaijan, VAT is not charged on the import and sale of second and third level electric chargers for electric vehicles for a period of 5 years from January 1, 2022.

For further details:

<https://president.az/az/articles/view/67094>

21 November, 2024
Amendment to the decision
of the Cabinet of Ministers
(CM)

The CM's decision on "Approval of the "Criteria of a Risky Taxpayer and Risky Transactions" has been amended. The decision on the Approval of the "Rules and Conditions for Taxpayer's Risk Criteria and the Taxpayer's Inclusion in the List of Risky Taxpayers and Exclusion from the List" approved in the new edition, has been prepared in accordance with Article 13.2.82 of the Tax Code and determines the risk criteria of the taxpayer, the procedure and conditions for inclusion in the list of risky taxpayers and removal from that list.

For further details:

<https://nk.gov.az/az/senedler/qerarlar/riskli-vergi-odeyicisinin-ocumleden-riskli-emeliy-8429>

27 November, 2024
Amendments to the Law

Following additions have been made to the Law of the Republic of Azerbaijan "On Land Lease":

"10-1.8. In the territories of the Republic of Azerbaijan liberated from the occupation, agricultural lands are leased to entrepreneurial subjects in the manner determined by the body (institution) determined by the relevant executive body through investment competitions.

10-1.9. Within the boundaries of the rural and settlement territorial units inhabited by the population in the liberated territories of the Republic of Azerbaijan, agricultural lands close to settlements are leased to residents of villages and settlements (for annual and perennial crops) on preferential terms in accordance with the procedure established by the body (institution) designated by the relevant executive authority."

For further details:

<https://president.az/az/articles/view/67409>

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