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1. According to the Decree dated 17th March, 2020, the Cabinet of Ministers approves the Rule on carrying out and coordination of control measures in the field of legalization of informal employment.

This Decree defines the cases of informal employment, the list of bodies exercising the control function in the field of its legalization, the rights and duties of the bodies exercising the control function and coordination, rules for monitoring through electronic information system and rules for sending notifications to the person who carried out informal employment through the single electronic information resource named "Control of Informal Employment".

In accordance with the Law of the Republic of Azerbaijan "On regulation of inspections in the field of entrepreneurship and protection of the interests of entrepreneurs", the bodies exercising control over the legalization of informal employment, conduct analysis in areas with a high level of informal employment, identify risk groups, apply risk assessment system, implement preventive and control measures, through a single electronic information resource named "Control of Informal Employment".

It should be noted that awareness-raising activities in the field of informal employment are carried out by the bodies mentioned in this Regulation, trade unions and representative bodies (associations) of employers, as well as public associations.

Republic of Azerbaijan by consumers who are individuals

6. The Decree of the Cabinet of Ministers on regulation of work regime during the special quarantine period in the territory of the Republic of Azerbaijan

2. The purpose of the Decree is to establish a fund to prevent the spread of coronavirus infection in the Republic of Azerbaijan (hereinafter-the coronavirus) and to provide financial support to measures taken to combat it.

The fund are formed from the following sources:

- Funds of the state budget of the Republic of Azerbaijan;
 - Voluntary payments of individuals and legal entities;
 - Other sources not prohibited by law;
- At the same time, the fund will provide rewards and material and social assistance to medical workers.

3. Law on amendments to the Law on Information, Informing, and Protection of Information being effective from 19th March, 2020, inserted new Article 13-2.3.10-1 as follows:

The owner of the Internet information resource and its domain name or the user of the information and telecommunication network must not post information that threatens causing harm to human life and health, significant property damage, mass violation of public safety, disruption of the operation of life support facilities or other socially dangerous consequences in that information resource.

4. On March 19, 2020, the President of the Republic of Azerbaijan signed a decree, in order to ensure the stability of the state's economy and its resistance to external influences, to protect the prospects for economic development.

According to this Decree Working Groups were established in order to:

- For state support to business entities (areas of economic activities, legal entities and individuals engaged in entrepreneurial activities) operating in the Republic of Azerbaijan that are likely to suffer from pandemic;
- To take additional measures to maintain macroeconomic stability in the Republic of Azerbaijan in the event of a pandemic;
- To solve employment problems and social

problems that may arise in the country due to the possible negative impact of the pandemic on the economy of the Republic of Azerbaijan.

It was determined that the Working Groups have to prepare relevant proposals and submit them to the Cabinet of Ministers within the time limits specified in this Decree.

- 5.** This Rule was approved in accordance with Article 165.5 of Tax Code of the Republic of Azerbaijan, on March 21, 2020.

The procedure of VAT refund is carried out as following:

- The consumer wishing to participate in the VAT refund process must register through the portal and the operator must arrange the return of VAT to the consumer within 30 days by managing the portal;
- No later than 90 (ninety) days from the date of receipt of the check of the cash register for a refund of the amount of VAT;
- The refund amount is 15% of the non-cash VAT and 10% of the VAT paid in cash.

It is worthy to note that if the consumer is a foreigner or a stateless person, VAT is refunded in accordance with this Rule only if those persons have a bank card (or account) in the national currency.

- 6.** On this Decree, being effective on 31st March, 2020, application of the special work (labour) regime in the country and a list of bodies and agencies that must work in the special work regime were determined. The main purpose of this Decree is to prevent the spread of coronavirus (COVID-19) infection, during the special quarantine period declared in the territory of the Republic of Azerbaijan (March 31- April 20, 2020).

The rules for application are as following:

- To employ a limited number of employees by the heads of state bodies and agencies on the list, and at the same time to provide them with additional days off during the year for the days they are involved;
- To keep the salaries of employees not employed in state bodies and agencies;
- To recommend strictly to employers to maintain the salaries of employees not

employed in areas, except for the areas of activity permitted by this Decree;

- To ensure that non-employed employees work at home, as well as in the form of remote work or telework, if possible.

It is important to note that due to the application of a special work (labour) regime, the production schedule and working hours of 2020 are not changed.



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