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Amendments to the Tax Code

The President of the Republic of Azerbaijan Ilham Aliyev had issued a Decree on approval the Law of the Republic of Azerbaijan on Amendments to the Tax Code that was adopted by Milli Mejlis (December 30, 2020).

According to this amendment, the following two additional types of import shall be exempt from the payment of VAT:

164.1.52. Import of equipment and materials within the framework of reconstruction projects of large oil refineries (annual crude oil refining capacity not less than 3 million tons) on the basis of the approval document of the body (institution) determined by the relevant executive authority - for the period of 2 years, from January 1, 2021;

164.1.53. Import of new types of coronavirus (COVID-19) vaccines and syringes intended for those vaccines on the basis of the approval document of the body (institution) determined by the relevant executive authority - for the period of 2 years, from January 1, 2021.

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