

Tax and Legal Messenger

An up-to-the-minute guide to developments
in the legislation of the Republic of
Azerbaijan



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In this release, we would like to bring to your attention an overview of the following:

- “e-accounting” Information System was Established
- Abolishment of State Regulation on Prices for Temporary Storage Services in Azerbaijan's Customs Facilities
- Decision on the “Highly Qualified Migrant” Portal and Integrated Information Systems
- Central Bank: Refinancing Rate and Other Parameters of Interest Rate Corridor
- Decision on Determining the Minimum Prices for the Retail Sale of Alcoholic Beverages

“e-accounting” Information System was Established

On September 11, 2025, the Decision “On the approval of the regulation on the “e-accounting” Information System” (the “Decision”) was adopted by the Cabinet of Ministers of the Republic of Azerbaijan.

The “e-accounting” Information System (hereinafter – “Information System”) is designed to facilitate the electronic submission of financial reports to the Ministry of Finance of the Republic of Azerbaijan.

The Information System will also publish official texts of international standards in Azerbaijani. The Information System will also host software that aids in accounting practices and offers educational resources.

The overarching goal of establishing this Information System is to optimize state governance. It aims to enhance the analysis of accounting practices, facilitate the preparation of forecasts and reports, and ultimately improve the quality of services provided.

Furthermore, this Decision encompasses various provisions, including guidelines on the data entered into and transmitted by the Information System, rules for its usage, and the rights and responsibilities of participants and users.

The Decision entered into force on September 12, 2025.

Abolishment of State Regulation on Prices for Temporary Storage Services in Azerbaijan's Customs Facilities

On September 18, 2025, the Decision "On the amendments to the list of goods (works, and services) with prices (tariffs) regulated by the state" (the "Amendments") was adopted by the Cabinet of Ministers of the Republic of Azerbaijan.

According to the Amendments, services related to the storage of goods temporarily kept in temporary storage facilities and customs warehouses (except for warehouses under the control of customs authorities) that are imported into or exported from the customs territory of the Republic of Azerbaijan have been removed from the list of services with prices (tariffs) regulated by the state.

The Amendments came into force on September 19, 2025.

Decision on the "Highly Qualified Migrant" Portal and Integrated Information Systems

On October 30, 2025, Decision "On the approval of the Regulation on the "Highly Qualified Migrant" portal and the list of information systems to be integrated into the "Highly Qualified Migrant" portal" (the "Decision") was adopted by the Cabinet of Ministers of the Republic of Azerbaijan.

Pursuant to the Decision, the "Highly Qualified Migrant" portal (hereinafter referred to as the "Portal") facilitates the electronic submission of applications by highly qualified migrants, aiming to expand opportunities for their engagement in paid employment within the Republic of Azerbaijan. Additionally, it ensures that these applications are reviewed and responded to through the "Highly Qualified Migrants" subsystem established within the unified migration information system of the State Migration Service of the Republic of Azerbaijan.

The Portal enables networking of legal entities and individuals registered as taxpayers in the Republic of Azerbaijan, as well as the representative offices or branches of foreign legal entities with highly qualified migrants based on their requests.

Furthermore, Automated Tax Information System of the State Tax Service will be integrated with the Portal.

The functions of the Portal and its usage, specifically the acceptance, registration, and review of applications, as well as the rights and responsibilities of participants and users, along with other related matters, are also specified in this Decision.

The Decision came into force on October 30, 2025.

Central Bank: Refinancing Rate and Other Parameters of Interest Rate Corridor

On October 22, 2025, the Decision of the Management Board of the Central Bank of the Republic of Azerbaijan "On the refinancing rate and other parameters of interest rate corridor " (the "Decision") was adopted.

According to the Decision, the refinancing rate remains unchanged at 7%. Additionally, the upper and lower limits of the other parameters of interest rate corridor remain unchanged at 8% and 6%, respectively.

The Decision to keep the refinancing rate and other parameters of interest rate corridor unchanged was made considering the actual and forecasted inflation being within the target range ($4\pm 2\%$) and the analysis of macroeconomic trends.

Decision on Determining the Minimum Prices for the Retail Sale of Alcoholic Beverages

On October 13, 2025, the Decision of Collegium of the Ministry of Economy of the Republic of Azerbaijan "On the Establishment of the minimum prices for the retail sale of alcoholic beverages" (the "Decision") was adopted.

Pursuant to the Decision, depending on the volume, the retail prices of alcoholic beverages have been established in the range of 1.96 to 26.33 AZN for domestically produced beverages and 2.43 to 42.85 AZN, for imported beverages, inclusive of VAT.

For the purposes of the Decision, alcoholic beverages refer to all vodka (excluding fruit-based vodka) sold in retail establishments.

The Decision will come into force on November 24, 2025.

Contacts

We hope that you will find this overview helpful. For more detailed information, please contact the following specialists:



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