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Creation of e-VAT invoices

The Government continues the reforms to expand and enhance the electronic services.

In March 2014, the Cabinet of Ministers passed decrees # 83 and 84, which changed the rules on preparation and submission of e-VAT invoices as well as transfer of VAT to the sub-deposit accounts of suppliers.

Even though it has already existed in practice for some time, the suppliers are able to prepare e-VAT invoices on the website of the Ministry of Taxes (www.e-taxes.gov.az) also using a special amplified electronic signature - ASAN Signature or e-Signature.

E-VAT invoices may be confirmed and sent to the receiver only by using the special amplified electronic signature.

Moreover, buyers can pay VAT from their VAT sub-deposits to the VAT sub-deposits of sellers using the special amplified electronic signature tool and selecting the menu of “Performance of transfer operations” on www.e-taxes.gov.az.

New services from E-Government

By Decree # 86 (entered into force on 1 April 2014), the Cabinet of Ministers has extended the list of electronic services:

- Acceptance of applications for publishing news on liquidation of legal entities, educational institutions, and religious organizations, and notifications to their creditors, in the same publication where the announcement on the state

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registration of these entities, institutions and organizations was placed.

New visa application and invitation forms for foreigners

By decree # 87 of the Cabinet of Ministers, the new visa application form and invitation form for foreigners will come into effect in early May 2014. Before this decree invitation letters were in free format, and the new decree has introduced the special format for them.

Goods transferred to the state property

On 19 March 2014, the Cabinet of Ministers approved the Rules on possible actions about the goods transferred to the property of the State which have not been sold yet at the customs auctions, or goods prohibited or restricted to be in the civil circulation, as well as goods subject to fast deterioration and with expired storage date.

Following certain procedures such goods may be decided to be granted to state bodies, re-processed or destroyed.

Development of Entrepreneurship

On 3 March 2014 the President of Azerbaijan signed an order on additional measures for the development of entrepreneurship.

The intention of the Order of the President is stated to be advancement of state regulation of the national entrepreneurship and creating a favorable business environment.

Proposals from different ministries are sought to enhance and minimize the number of procedures and the period of inspections in the following areas:

- electronic registration of legal entities and sole entrepreneurs based on the 'single window' principle

- permissions for construction activity
- state registration of immovable property
- activities of the organizations involved in credit activities
- corporate governance and protection of the interest of investors
- import-export activities
- bankruptcy law