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Azerbaijan – list of preferential taxation countries confirmed

In accordance with the Decree of the President of Azerbaijan dated 11 July 2017, the list of countries and territories with preferential taxation was confirmed.

The list includes following countries and territories:

1. Andorra
2. Anguilla
3. Antigua and Barbuda
4. Aruba
5. Antilles (Netherlands)
6. The Bahamas
7. Bahrain
8. Bermuda
9. British Virgin Islands
10. Belize
11. Barbados
12. Gibraltar
13. Jersey
14. Dominica
15. Hong Kong
16. Cayman Islands
17. Cook Islands
18. Costa-Rica
19. Guernsey
20. Grenada
21. Liberia
22. Lichtenstein
23. Maldives
24. Isle of Man
25. Marshall Islands
26. Montserrat
27. Monaco
28. Macau (China)
29. Nauru
30. Niue
31. Panama
32. Palau
33. Seychelles
34. Saint Kitts and Nevis
35. Samoa
36. Saint Vincent and Grenadines
37. Saint Lucia
38. Turks and Caicos Islands



- 39. Vanuatu
- 40. Virgin Islands (USA)

The abovementioned list will be used for the purposes of withholding tax of non-resident, transfer pricing matters, and income of residents.

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