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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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