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Legal changes in the legislation of Azerbaijan

1. Suspension of inspections in the field of entrepreneurship has been extended

The Law on Amendments to the Law of the Republic of Azerbaijan on “Suspension of inspections in the field of entrepreneurship” dated 20 October 2015 was adopted on 1 February 2022. As per this Law on Amendments, the suspension of inspections in the entrepreneurship field in the Republic of Azerbaijan has been extended for another year until 1 January 2023.

2. Excise rates and rates of import customs duties applied to goods imported to the Republic of Azerbaijan have been changed

A Resolution of the Cabinet of Ministers of the Republic of Azerbaijan on “Amendments to the “Resolution #20 on approval of excise rates of goods subject to excise tax and imported to the territory of the Republic of Azerbaijan” was adopted on 14 March 2022.

In accordance with this Resolution, excise rates for some categories of goods subject to excise tax, such as

- ▶ non-denatured ethyl alcohol, with a volume percentage of 80 or too much alcohol concentration;
- ▶ alcoholic tinctures obtained by distilling grape wine or grape pomace;
- ▶ whiskey;
- ▶ cigarettes containing tobacco;
- ▶ and (steam) tobacco and tobacco products consumed as a result of heating,

have been increased.

In addition, a Resolution of the Cabinet of Ministers of the Republic of Azerbaijan on “Amendments to the “Resolution #500 on commodity nomenclature of foreign economic activity of the Republic of Azerbaijan, rates of import customs duties and rates of export customs duties” was adopted on 14 March 2022, according to which specific rates of import customs duties for *tobacco substitutes for hookah* and *electronic cigarettes for one-time use, hookah and their substitutes* have been determined. These rates of import customs duties for the categories of goods in question will be applied until 31 December 2024.

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