



Legal updates

Deloitte Legal—representing tomorrow

New Rules on issuance of electronic signature certificates to non-residents through diplomatic representatives and consulates of the Republic of Azerbaijan have been issued

The President of the Republic of Azerbaijan signed the Decree “On approval of the rules “On issuance of electronic signature certificates to non-residents through diplomatic representatives and consulates of the Republic of Azerbaijan” (“Rules”) and the Regulations “On “www.azexport.az” web portal” (“Regulations”)” (“Decree”) on 12 September 2017.

The Decree aims at strengthening the position of the Republic of Azerbaijan as the Digital Trade Centre and expansion of foreign trade operations.

Pursuant to the Rules, non-resident individuals or legal entities can apply for and obtain electronic signature certificates for e-signature or ASAN signature through diplomatic representatives and consulates of the Republic of Azerbaijan upon submission of

applications via “e-non-resident” subsystem of “www.azexport.az” web portal. By virtue of the Rules, non-residents may apply for either business or personal certificates. Business certificates are issued to non-resident legal entities. They allow for authentication of electronic service users, identification of personality of signatories, designated areas and purposes of signatures. They are also used as seals and reflect tax identification numbers of their owners. Personal certificates are issued to non-resident individuals and allow for their authentication and identification of their personality.

Electronic signature certificates are issued to non-residents for the period of three years. The Rules also stipulate procedures of suspension, restoration and cancellation of electronic signature certificates.

Based on the Regulations, along with applications for electronic signature certificates, “www.azexport.az” web portal shall provide for the following:

- Information on goods produced in Azerbaijan and their producers;
- Preparation and execution of electronic documents, including electronic contracts between the registered taxpayers of Azerbaijan and their foreign business partners within their entrepreneurial activity;
- Transboundary electronic services within real-time regime;
- Obtaining of permits necessary for exportation of products produced in Azerbaijan and which are sold within e-commerce;
- Submission of applications for export customs declaration and export incentive payments at the expense of the state budget for persons engaged in exportation of non-oil products.

New Rules on use of social insurance reserves and payment of additional funds to special accounts of insured persons have been adopted

On 12 September 2017, the President of the Republic of Azerbaijan approved the Rules “On use of social insurance reserves” and the Rules “On payment of additional funds to special accounts of insured persons”. The Rules on use of social insurance reserves define social insurance reserves as the amounts of the mandatory state social insurance payments remaining upon deduction of the expenses on management of personal accounts and insurance part. The Rules further stipulate the designations of such reserves.

According to the Rules on payment of additional funds to special accounts of insured persons, individuals may now open special accounts within the State Social Insurance

System under the Ministry of Labor and Social Protection of Population of the Republic of Azerbaijan and pay additional funds to such accounts, which shall not exceed 3,300 times the minimum amount of labour pension. Such funds shall be used for the purpose of forming a pension at the minimum or higher amount of labour pension.



Decree on ensuring the activity of trade representations has been adopted

According to the Decree of the President of the Republic of Azerbaijan dated 5 September 2017 ("Decree"), for the purpose of ensuring the activity of trade representations within the embassies and consulate departments of the Republic of Azerbaijan, administrations of such trade representations shall be established therein. By virtue of the Decree, the trade representations and their administrations shall constitute a part of the internal structure of the Ministry of Economy of the Republic of Azerbaijan. The Decree further stipulates that establishment of the list and number of staff of the administrations shall be carried out by the Ministry of Economy upon approval of the Ministry of Finance of the Republic of Azerbaijan.

The charter of the State Agency on Compulsory Health Insurance has been approved

On 6 September 2017, the President of the Republic of Azerbaijan approved the charter of the State Agency on Compulsory Health Insurance ("Agency").

According to the approved charter, the Agency is established in the form of a public legal entity aimed at implementation of compulsory health insurance. The Agency appears to be a recipient of healthcare services and provides funds for financing of medical services. Pursuant to its charter, the purpose of the Agency comprises the following activities:

- to involve the population in compulsory health insurance;
- to attract funds for financing the basic medical services;
- to take measures directed at improving the quality of medical services;
- to ensure accessibility to the healthcare services; and
- to protect the rights and legitimate interests of the insured persons.

The initial charter capital of the Agency has been determined at the expense of the state budget in the amount of AZN 4,000,000.

The Agency shall carry out its activities under the supervision of the President of the Republic of Azerbaijan.



deloitte.az

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 244,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017 For information, contact Deloitte Touche Tohmatsu Limited.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.