Azerbaijan Tax News
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Work time rate and production calendar for 2016

The Board of the Ministry of Labour and Social Protection of Population of Azerbaijan has approved the “Work Time Rate and Production Calendar” (“Production Calendar”) for 2016 by the Resolution # 9 dated 29 December 2015.

Based on the Labour Code Azerbaijan and Resolution # 402 dated 24 December 2015 approved by the Cabinet of Ministers of Azerbaijan regarding “Novruz, Ramadan, Gurban holidays in 2016” (“Resolution”), the Production Calendar affirmed the following non-working days:

- January 1-2 (New Year Holiday)
- January 20 (Day of National Mourning)
- March 8 (Women’s day)
- March 20, 21, 22, 23, 24 (Novruz holiday)
- May 9 (Victory day over Fascism)
- May 28 (Republic Day)
- June 15 (National Salvation Day of Azerbaijan)
- June 26 (Armed Forces Day of Azerbaijan)
- July 6, 7 (Ramadan Holiday)
- September 12, 13 (Qurban Holiday)
- November 9 (Day of the State Flag of Azerbaijan)
- December 31 (Day of Solidarity of World Azerbaijanis).

According to the Resolution, following days will also be considered as non-working days due to coincidence of holidays with the weekends:
- 25 March, 30 May, 27 June with respect to five-day working week and;
- 25 March, 30 May with respect to six-day working week.

The annual rate of working time in 2016 will constitute 1937 hours for 40 hours weekly work and will be applicable with respect to both five-day and six-day working weeks.

New Administrative Delinquencies Code to be adopted

During the last meeting of autumn session that was held on 29 December 2015, the Parliament of Azerbaijan approved the adoption of the new Administrative Delinquencies Code of the Republic of Azerbaijan (the “Code”). The Code consists of 40 Chapters and 608 Articles (in comparison to its predecessor, which contained 35 Chapters, 458 Articles) and determines stricter penalties and other updates in several areas.

The Code is currently pending the approval of the President, and to be effective from 1 May 2016.