



Changes to the list of state officials entitled to access commercial (tax) secret
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Changes to the list of state officials entitled to access commercial (tax) secret

The Presidential Decree signed on 1 February 2017, approved the new list of state officials who are permitted to obtain commercial (tax) secret which include:

1. Minister of Taxes of the Republic of Azerbaijan
2. First Deputy Minister of Taxes of the Republic of Azerbaijan
3. Deputy Ministers of Taxes of the Republic of Azerbaijan
4. General Director of Department on Tax Policy and Strategic Researches of the Ministry of Taxes of the Republic of Azerbaijan
5. General Director of Department on Internal Security of the Ministry of Taxes of Republic of Azerbaijan
6. General Director of Legal Department of the Ministry of Taxes of the Republic of Azerbaijan
7. General Director of Tax Risks Analysis and Control Department of Ministry of Taxes of Republic of Azerbaijan
8. General Director of Work with Territorial Tax bodies Department of Ministry of Taxes of Republic of Azerbaijan
9. General Director of Services to taxpayers and transparent tax partnership Department of Ministry of Taxes of Republic of Azerbaijan.
10. General Director of International Cooperation and tax monitoring in financial institutions Department of Ministry of Taxes of Republic of Azerbaijan.
11. General Director of Control on execution of tax liabilities Department of Ministry of Taxes of Republic of Azerbaijan.
12. General Director of Control on execution of Tax legislation Department of Ministry of Taxes of Republic of Azerbaijan.
13. General Directors of departments and territorial tax departments under the Ministry of Taxes of the Republic of Azerbaijan
14. General Directors of territorial tax offices and regional tax departments
15. Head of the Section for Fight Against Organized Crimes in the Economic Sphere within the Primary Investigation of Tax Crimes Department of the Ministry of Taxes of the Republic of Azerbaijan



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**Amendments to the rules
on advertisement of different products**

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Amendment to the “Law on Education”



On 15th of February 2017, President of the Republic of Azerbaijan signed Decree amending the "Law on Education". According to the amendments, no advertisement may be placed in the books, textbooks, teaching materials, diaries, albums and books designed for children.

In addition, advertisements that may affect children mentally and physically may not be placed closer to the pre-school establishments and general educational institutions than the distance defined by the respective executive bodies.

Amendment to the "Law on Lotteries"

On 15th of February 2017, President of the Republic of Azerbaijan signed a Decree, amending the "Law on Lotteries". Amendments to the law are concerning advertisement of lotteries.

According to the amendments, it is allowed to place advertisements on lottery tickets. Additionally, the name of winner of lottery can not be announced in advertisements without his written consent.

The following are prohibited in advertisement of lotteries:

- To address to children
- Promotion of idea that participation in lottery is a way to gain reputation within society
- Guarantying earnings from lottery
- Discredit people who do not participate in lotteries
- Advertisements on lotteries can be placed in telecommunication and mass media devices, as well as transportations and advertisement banners in open spaces. Advertisements on lotteries cannot be displayed on advertisement carriers that are situated closer than 100 meters to establishments for children and educational institutions.

Additionally, terms of lottery, its time and duration, prize fund, place and time of provision of prizes, terms of receiving thereof and information about organizer have to be indicated or sounded in the advertisements on lotteries.

Beverages containing more than 5% of alcohol, tobacco and tobacco products cannot be offered as a prize of lottery.

Conduction of a lottery with the purpose of promotion of sales of beverages containing more than 5% alcohol, tobacco and tobacco products is prohibited.

Organization of lotteries that are not duly registered or are prohibited by law cannot be advertised.





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