



Tax and Legal updates

Increase of per diem allowance

The Cabinet of Ministers of the Republic of Azerbaijan adopted the Amendments to the Decree №14 dated 28 January 2008 "On per diem rates during business trip" on 20th June 2018 ("Amendments").

Pursuant to the Amendments, per diem allowance within the territory of Azerbaijan will increase as the following:

- AZN 90 for Baku;
- AZN 70 for Sumgait, Nakhichevan and Ganja; and
- AZN 65 for other destinations.

Moreover, additional daily payment for the employees whose employment conditions bear permanently travelling character will be increased from AZN 10 to AZN 15.

Increased rates are effective as of 1st July 2018.

Amendments to the Tax Code

The President has signed the Law on amendments to the Tax Code dated 12 June 2018. The amendments implies twice and thrice increase of excise tax in respect of cigars (cigarillos) and cigarettes respectively.

The Law will enter into force on July 1, 2018.



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