



Azerbaijan Tax News

Prepare for a Changing Landscape

Foreign trucks to be exempt from road tax effective from

1 June 2016

On 17 May 2016 the Parliament of Azerbaijan approved the Law “On Amendments to the Tax Code of the Republic of Azerbaijan”.

Under the Law trucks, trailer and semi-trailer vehicles of foreign states are exempt from road tax for three years beginning from 1 June 2016 in accordance with the rules determined by the Cabinet of Ministers of the Republic of Azerbaijan in the following cases:

- When cargo carried by railway is transported to another country through the nearest customs checkpoint by transferring to trucks, trailer and semi-trailer vehicles of foreign states in the last railway station determined by the Cabinet of Ministers of the Republic of Azerbaijan within the territory of Azerbaijan;
- When cargo carried by trucks, trailer and semi-trailer vehicles of foreign states is transported from the territory of another country through the nearest customs checkpoint to the first

railway station determined by the Cabinet of Ministers of the Republic of Azerbaijan within the territory of Azerbaijan.

Tax & Legal Department

[Home](#) | [Legal](#) | [Privacy](#)



96 Nizami St.
Baku, AZ1010, Azerbaijan

© 2016 Deloitte & Touche LLC. All rights reserved.

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. Please see <http://www2.deloitte.com/az/en/pages/about-deloitte/articles/about-deloitte.html> for a detailed description of the legal structure of Deloitte, Azerbaijan.

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. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.