



## Azerbaijan Tax News

### Prepare for a Changing Landscape

#### In this Issues:

##### [New Rules on grants from foreign donors](#)

The Cabinet of Ministers of the Republic of Azerbaijan by the Resolution #339 of 22 October 2015 has approved the “Rules on Obtaining the Grant Awarding Right by Foreign Donors in the Republic of Azerbaijan” (“Rules”). The approved Rules regulate the procedures of getting the right for awarding grants in the Republic of Azerbaijan by international organizations, their representative offices, foreign states and their missions, charities and international humanitarian organizations, financial organizations, public organizations, including foundations, associations, federations, committees, Azerbaijan-registered branches and representative offices of legal entities operating in the sphere of development of science, education, art and sport.

The Rules also cover provision of sub-grants, conclusion of an additional contract or an amendment to the grant agreements, excluding the grant agreements that are concluded on behalf of the government of the Republic of Azerbaijan.

Foreign donors are required to obtain the approval of the Ministry of Finance of Azerbaijan for awarding grants in the Republic of Azerbaijan.

According to the Rules, in case a foreign donor has not been entitled to award a grant in the territory of the Republic of Azerbaijan, a grant agreement between the foreign donor and a local organization may not be concluded.

**Tax & Legal Department**



96 Nizami St.  
Baku, AZ1010, Azerbaijan

© 2015 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](http://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.