



## **Azerbaijan Tax News**

### Preparing for a changing landscape

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### **Transparent tax partnership rules**

On 12 December 2016, the Minister of Taxes has approved the "Rules for organization of work with taxpayers operating on the basis of transparent tax partnership" ("Transparent taxpayers"). According to the Rules, the following criteria are applied for determining taxpayers operating on the basis of transparent tax partnership:

- Timely submission of tax returns
- Fulfilling tax obligations in a timely manner
- Declaring true number of employees and accurately reporting payroll cost
- Applying national or international accounting standards
- Using e-signature and e-documents

- Absence of records of using false documentation and not having conviction for economic criminal activities.

The Transparent taxpayer status is obtained both by way of granting by the tax authorities and based on a taxpayer application.

The Transparent taxpayers will receive all services stipulated in, but not limited to the Rules based on a "Green Corridor" principle. "Green Corridor" principle ensures provision of the said services on private and prompt basis. Moreover, a separate curator will be appointed for the Transparent taxpayers, who will be in-charge of the following issues with regard to such taxpayers:

- Informing taxpayers of changes in the tax legislation and helping them with compliance with tax legislation
- Replying to written inquiries of the Transparent taxpayers
- Taking necessary measures to address any misunderstandings and discrepancies related to the services provided to such taxpayers
- Assisting the Transparent taxpayers in resolution of any disputes and misunderstandings during tax audits



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