

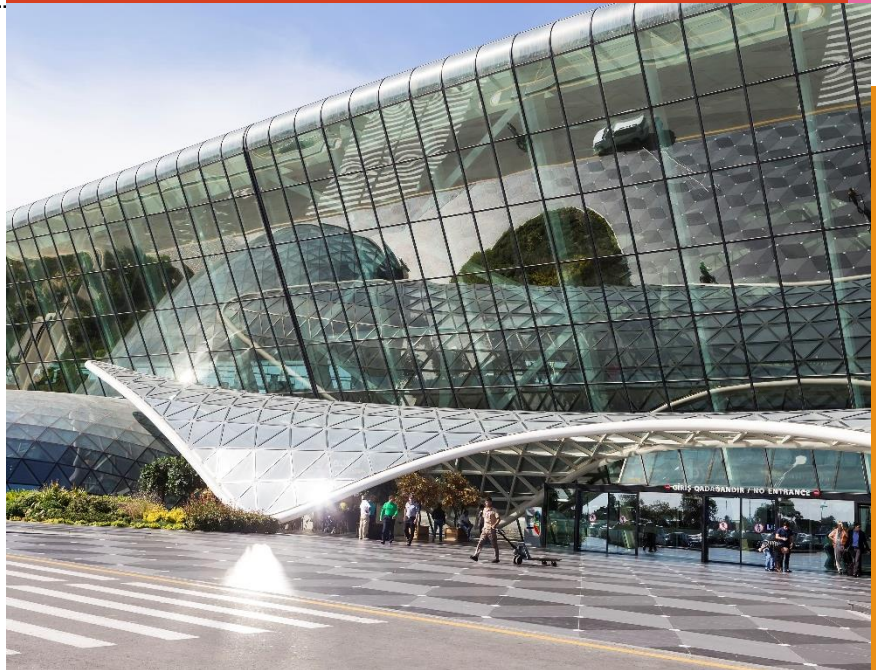
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Overview of this Issue:

- **TAX FREE mechanism**



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TAX FREE mechanism

The Ministry of Taxes established a mechanism for crediting the Value Added Tax (VAT) paid by foreign citizens in the Republic of Azerbaijan.

Thus, the foreigners who purchase from trading malls with special TAX FREE stickers will be able to get credit for the paid VAT for goods which are not intended for commercial or production purposes, at the airport, when they leave the country.

The TAX FREE mechanism will be used only for the value of goods purchased for not less than 300 AZN including the VAT.