

PwC Azerbaijan Times

Issue №26

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Order on additional measures related to continuation of state support for the development of sericulture

The order has been passed for the purpose of the development of sericulture. Under the order, Ministry of Agriculture allocates fund from the state budget for supply of mulberry seeds and silkworm. Additionally, these goods will be provided free of charge to consumers.

Decree on Establishment of the Moral Values Promotion Fund

Moral Values Promotion Fund has been established for the support of religious confession, protection and development of moral values, as well as ensuring state support to this field. Fund will be subordinated under the State Committee for Religious Associations.

Charter of Moral Values Promotion Fund

The Fund is a non-commercial legal entity which provides a state support to the implementation of freedom of religion and protection of moral values.

Functions of the Fund are the enlightenment in the field of religious beliefs, development and implementation of the programs upon the relationships between the state and religion, and providing state support to activities of the religious state bodies over the protection of freedom of religion.

Decrees on various issues

The President of the Republic of Azerbaijan has passed the Decrees on Regulation on Administration of the Cabinet of Ministers, work plan of the Cabinet of Ministers and Charter of the Azerbaijan Higher Military College.

Decree on amendment to the Regulation on local executive authorities

With the Decree, the Regulation has been harmonised to the Law on Road Traffic. According to the Decree, local executive authorities will provide free parking areas and an individual parking coupon with the vehicles' users, on the users' requests, those who live in houses or apartments located near the motorways where the parking areas are organised.

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Court practice on tax disputes

1. Individual entrepreneur vs. tax authority

Amount of claim: approx. AZN 431k

Court instance: The Supreme Court

Date of decision: June, 2016

Subject: Apartment construction tax*

Issue: Taxpayer was permitted by local executive authority to demolish a private house belonging to him and build it again. Tax authority, in its turn, imposed an apartment construction tax on the taxpayer.

Court decision: The court stated that constructing a private house (which belongs to a person by private property right) at its current place after its demolition should not be considered as an apartment construction activity. Furthermore, according to the tax legislation, individual or personal buildings and apartments, that are separately erected and not adjacent with other buildings, are not subject to taxation.

* - according to the tax legislation having legal force at the time the dispute raised