

### Overview of this Issue:

- **Suspension of tax inspections**
- **Changes in customs regulation**



For any questions related to the information included herein, please contact

Aysel Suleymanova

Marketing & Communications Manager

[aysel.suleymanova@az.pwc.com](mailto:aysel.suleymanova@az.pwc.com)

#### PwC Azerbaijan

The Landmark Office Plaza III | 12th Floor  
90A Nizami Street  
AZ1010 Baku | Azerbaijan

Tel: +994 12 497 2515  
Fax: +994 12 497 7411

[www.pwc.com/az](http://www.pwc.com/az)

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### **Suspension of tax inspections**      **Changes in customs regulation**

Decision was taken in the most recent board meeting of the Ministry of Taxes about suspension of inspections.

Minister of Taxes Fazil Mammadov gave instructions for suspension of the on-site inspections and operational controls over (except for the control over conclusion of labour agreements and the application of the excise for the sales of products subject to excise tax, and chronometer inspection observations for the determination of turnover) the entrepreneurs whose annual turnover is less than AZN 120K and who are simplified taxpayers. It will cover 70 thousand taxpayers.

On 22 October 2015, the President issued a decree on “Simplification of several inspections related to monitoring in the customs area”.

According to the abovementioned Decree, goods (except for excisable goods, auto-transport and articles considered necessary for traveller’s needs) in the customs value up to USD 10,000 (USD 2,000 for underage) or in another currency equivalent, delivered to Azerbaijan by physical persons, which are not of production or commercial nature, may be imported without a customs duty.