

PwC Azerbaijan Times

Issue №13

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- **Amendments to the Law on State Duty**
- **Amendments to the Tax Code**
- **The Tariff Committee of Azerbaijan confirmed prices for over a thousand of medicines**



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Amendments to the Law on State Duty

The amendment provides that the car carriers of the states applying extra state duty to the car carriers of Azerbaijan will be subjected to the state duty (not defined by this law) in Azerbaijan.

In addition, according to the amendment foreign countries' trucks, motor vehicles with trailers and semi-trailers effective 1 June 2016 shall be exempted from state duty for a period of 3 years in the following cases:

- when goods transported by railway are loaded to trucks, vehicles with trailers and semi-trailers and transported to other country from the nearest customs point in the first railway station on the territory of Azerbaijan;

- when goods transported by foreign countries' trucks, vehicles with trailers and semi-trailers from the territory of other country passing the nearest customs point to the first railway station of Azerbaijan and transported out.

Amendments to the Tax Code

The amendments introduced changes to the article of the Tax Code related to the road tax. Thus, foreign countries' trucks, motor vehicles with trailers and semi-trailers effective 1 June 2016 shall be exempted from road tax for a period of 3 years in the following cases:

- when goods transported by railway are loaded to trucks, vehicles with trailers and semi-trailers and transported to other country from the nearest customs point in the first railway station on the territory of Azerbaijan;

- when goods transported by foreign countries' trucks, vehicles with trailers and semi-trailers from the territory of other country passing the nearest customs point to the first railway station of Azerbaijan and transported out.

The Tariff Committee of Azerbaijan confirmed prices for over a thousand of medicines

The Tariff Committee confirmed prices for 7075 medicines out of more than 10 thousands registered in Azerbaijan.

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5741 of these medicines are already being sold under the confirmed prices, however, the prices of outstanding 1334 came into force effective 1 June 2016.