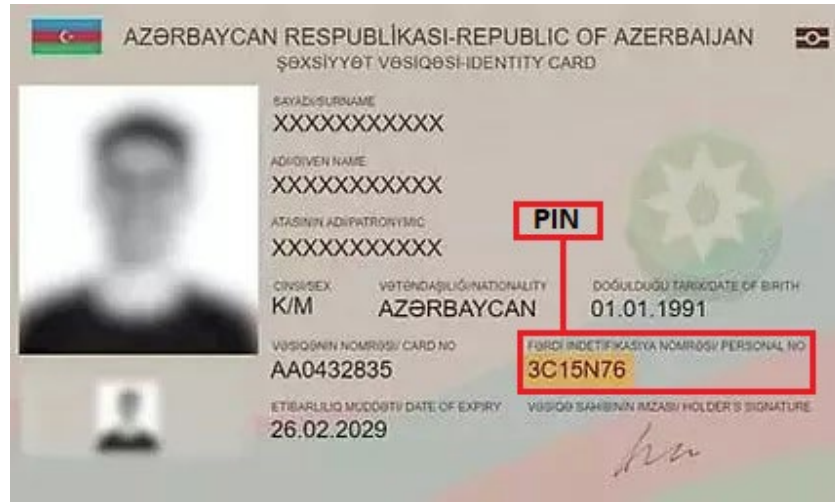


<b>Jurisdiction's name:</b>	<b>The Republic of Azerbaijan</b>		
<b>Information on Tax Identification Numbers</b>			
<b>Section I – TIN Description</b>			
<p>In accordance with Article 13.2.4 of the Tax Code of the Republic of Azerbaijan taxpayer is any person who shall pay taxes from subjects of taxation determined in accordance with Tax Code.</p> <p>According to Article 34.6 of the Tax Code of the Republic of Azerbaijan The State Tax Service under the Ministry of Economy of the Republic of Azerbaijan issues tax identification number (TIN), that is a unique number on the territory of the Republic of Azerbaijan, to each taxpayer for all taxes, including payments related to the transfer of goods across the customs border of the Republic of Azerbaijan.</p> <p>TIN is issued to all entities and natural persons that are engaged in entrepreneurial activities and (or) persons who should be registered as taxpayer according to legislation.</p>			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
<b>Individuals</b>	No	<b>Entities</b>	Yes
<b>Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.</b>			
<p><b>Response:</b> TIN is not issued to natural persons who do not engage in entrepreneurial activities and (or) should not be registered as taxpayer according to legislation. If TIN can not be determined or not issued, all individuals has Personal Identification Number (PIN) which substitutes TIN for the purpose of identification</p>			
<b>Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.</b>			
<b>Response:</b>			
<b>Section II – TIN Structure</b>			
<p>TIN is a ten-digit code, where the first two digits characterize code of territorial administrative unit, the following six digits characterize a serial number.</p> <p>The software determines the ninth digit via special algorithm, and the legal status of a taxpayer by assigning number 1 for legal persons and number 2 for natural persons as the tenth digit.</p> <p>The Personal Identification Number (PIN) is a single code consisting of a combination of letters and digits with seven symbols and never changed. It consists of the following 7 digits and letters,</p> <p>For old passport and National ID - leaving the first digit of national identity card or last 7 digits and letters passport on the right lower corner before &lt; symbol.</p> <p>For new passport and National ID –is indicated as “Personal No”</p> <p><b>For individuals:</b>  <u>TIN example:</u>  1 5 2 5 8 5 5 8 5 2  <u>PIN example:</u>  5VBK5VR (there is never “O” letter in PIN, only “0” (zero))</p> <p><b>For legal persons:</b>  <u>TIN example:</u>  1 3 2 5 6 7 8 8 5 1</p>			



New national ID



TIN:



**For Entities:**

TIN:

Qeydiyyat orqanının adı Hüquqi şəxslərin dövlət qeydiyyatı idarəsi  
Qurumun adı "XXX" MƏHDUD MƏSULİYYƏTLİ CƏMİYYƏTİ

Ünvanı AZ0000, BAKI ŞƏHƏRİ XXX RAYONU, XXX küçəsi, ev.1, m.1

Qeydiyyat alındığı tarix 15.09.2023

Hüquqi şəxs Azərbaycan Respublikası Prezidenti İlham Əliyevin 30.04.2007-ci il tarixli Fərmanına əsasən 'bir pəncərə' prinsipi ilə dövlət qeydiyyatına alınmışdır.

№(VÖEN) 1325678851

TIN

XXXXX XXXX XXX

Qeydiyyat orqanının rəhbəri 18.09.2023

#### Section IV – TIN information on the domestic website

<https://www.e-taxes.gov.az/ebyn/payerOrVoenChecker.jsp>

The screenshot shows a web browser window with the URL <https://www.e-taxes.gov.az/ebyn/payerOrVoenChecker.jsp>. The page header includes the logo of the Azerbaijan Republic and the text "AZƏRBAYCAN RESPUBLİKASININ İQTİSADİYYAT NAZİRLİYİ YANINDA DÖVLƏT VERGİ XİDMƏTİ" and "İNTERNET VERGİ İDARƏSİ". The main content area is titled "Vergi uçotuna alınmış vergi ödəyiciləri barədə məlumatın verilməsi" and "VÖEN-ə və ya Ada görə vergi ödəyicisinin axtarılması". There are two radio buttons: "Hüquqi şəxslər üzrə" (selected) and "Fiziki şəxslər üzrə". Below these are two radio buttons: "VÖEN-ə görə" (selected) and "Ada görə". There are two input fields, one of which is empty. A "Yoxdur" button is located below the input fields. At the bottom, there is a note: "Qurumun adından sonra təşkilati-hüquqi formanın adı yazılmamalıdır. Ad böyük hərflərlə yazılmalıdır."

#### Section V – Contact point for further information

Fikrat Abdullayev

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E-mail: [fikret.aabdullayev@taxes.gov.az](mailto:fikret.aabdullayev@taxes.gov.az)