<table>
<thead>
<tr>
<th>Jurisdiction’s name:</th>
<th>The Republic of Azerbaijan</th>
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**Information on Residency for tax purposes**

**Section I – Criteria for Individuals to be considered a tax resident**

In accordance with Articles 13.2.5.1 and 13.2.5.2 of the Tax Code of the Republic of Azerbaijan the natural person is a resident of the Republic of Azerbaijan to whom one of the following requirements can be applied:

- who actually was on the territory of the Republic of Azerbaijan for a total of more than 182 days in a calendar year;
- was in the State service abroad for the Republic of Azerbaijan during the calendar year or within one calendar year;
- if natural person’s period of stay on the territory of the Republic of Azerbaijan and foreign state (in any) does not exceed the period of 182 days then this natural person shall be deemed as the resident of the Republic of Azerbaijan based on criteria set in following order:
  - permanent place of residence;
  - place of vital interests;
  - place of normal residence;

The natural person shall be recognized as non-resident of the Republic of Azerbaijan from the last day of his stay on the territory of the Republic of Azerbaijan during the tax year, until the end of this tax year only if this person is non-resident of the Republic of Azerbaijan in the following tax year.

**Section II – Criteria for Entities to be considered a tax resident**

In accordance with Article 13.2.5.3 of the Tax Code of the Republic of Azerbaijan any legal person established in accordance with the legislation of the Republic of Azerbaijan and involved in entrepreneur activities or with the place of management on the territory of the Republic of Azerbaijan. For the purposes of the Article the legal entity management location shall be deemed the location of main operations, in which the commercial decisions are taken as required for management, and at which the daily practical management is performed, independent of location of main control bodies.

**Section III – Entity types that are as a rule not considered tax residents**

Not applicable.
## Section IV – Contact point for further information

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