



STATE TAX SERVICE
UNDER THE MINISTRY OF ECONOMY
OF THE REPUBLIC OF AZERBAIJAN

«ƏDV GERİ AL»
VAT REFUND SYSTEM



PARTIAL REFUND OF PAID VAT



Azerbaijan applies a refund mechanism for part of the VAT paid for goods and services provided by individuals engaged in retail trade, catering services, and medical activities, including persons engaged in private medical practice. This mechanism also applies to accommodation and lodging services provided by hotels in the liberated territories from occupation.



RETAIL TRADE



INDIVIDUALS ENGAGED IN
PRIVATE MEDICAL PRACTICE



PUBLIC CATERING
ACTIVITIES



MEDICAL
ACTIVITIES



HOTELS SERVICES
(IN THE LIBERATED
TERRITORIES)



HOW DOES THE "VAT REFUND" WORK



When refunding a certain part of VAT, you should pay attention to 4 conditions that must be present:



The consumer must be an individual



The seller must be a VAT payer



The seller must use new generation e-cash registers



Purchased products must be subject to VAT



WHAT STEPS SHOULD THE CONSUMER FOLLOW TO RETURN PART OF THE VAT



To return part of the VAT, citizens are required to register on the www.edvgerial.az portal by creating an electronic account.



Within **90 days** from the date of purchase, the consumers must enter the **12-digit fiscal identifier** printed on the cash register receipts into the system through the electronic cabinet.



People using mobile application can enter information into the portal by simply reading the QR code on the receipt.



CASH PAYMENT



NON-CASH PAYMENT



WHEN WILL THE REFUNDS BE ISSUE

1

The cash register receipt entered into the system is checked for compliance with the information in the State Tax Service database.

2

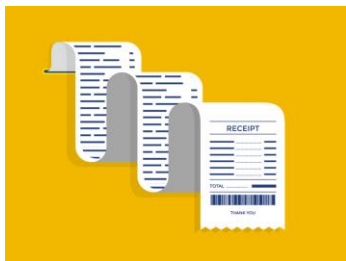
Confirmation of the check of the cash register is immediately reflected in the electronic account of the consumer.

3

After 30 days from the date of printing the receipt, 17.5% percent of the VAT amount for non-cash payments and 5% percent on cash payments are placed in a virtual "wallet" created by an authorized bank when opening the recipient's electronic cabinet.

4

With collected funds, users can carry out utility, mobile, Internet, TV, penalty and insurance payments, as well as transfers to domestic bank cards.



THANK YOU!

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