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| Approved by Order No. \_\_\_\_\_\_\_\_ of the State Tax Service under the Ministry of Economy dated \_\_\_\_\_\_\_\_\_\_\_\_\_ 2023 |

**RULE**

**of the procedure for completing the 'Application for State Registration of a Public Legal Entity'**

The "Application for State Registration of a Public Legal Entity" form is completed by the public legal entity for the purpose of state registration and tax registration with the State Tax Service under the Ministry of Economy. It is then submitted to the relevant registration authority at the legal address. In cases where a public legal entity that has already been state-registered needs to make changes to its registration information, it must complete the same application form and submit it to the relevant registration authority. The form consists of 15 sections.

When filling out the "1. Purpose of the Application" section, an "X" mark is placed in the corresponding box, depending on the reason (purpose) for completing the form:

* For newly created public legal entities, the box in line 1.1 is marked;
* When the state registration data is changed, the box in line 1.2 is marked, along with the indication of the 10-digit TIN.

In the "2. The Registration Body to Which the Application is Submitted" section, the name of the relevant registration body is entered in the cells of line 2.1. If the full name of the tax authority does not fit in the specified cells, only the first letters of the name are entered.

In the "3. Name of a Public Legal Entity" section, the full name (line 3.1) and the abbreviated name (line 3.2) of the public legal entity are entered in the cells of the corresponding lines.

In order to avoid duplication of the name of a public legal entity, before applying to the tax authority, the uniqueness of the name (i.e., ensuring that no other legal entity with the same name exists in the register) is checked on the official website of the State Tax Service or at a special information kiosk installed at the location where the registration application is submitted. If a duplication of the name is detected, changes are made to the charter to ensure the name's uniqueness.

Section 4, 'Reorganization Form,' is to be filled out by public legal entities undergoing reorganization through merger, division, separation, or conversion.

Provisions on legal succession must be included in the charter of the reorganized public legal entity at the time of registration. The legal succession of a reorganized public legal entity is determined by the deed of transfer in cases of merger, transformation, or consolidation, and by the division balance in cases of separation or division.

In the '5. Addresses' section, the legal address of the public legal entity must be provided according to the state registration documents. The relevant fields include the postal code (line 5.1), city and/or district (line 5.2), village or settlement (line 5.3), street (line 5.4), house number (line 5.5), and apartment or room number (line 5.6).

If the legal address differs from the address where the main activity is conducted, the actual address should be recorded in lines 5.7-5.12, following the same format. In line 5.13, select an appropriate address for postal communication with the registration (tax) authority by marking 'X' in the corresponding box. If the actual address is the same as the legal address, do not fill out lines 5.7-5.12.

In the '6. Contact Phone and Email Address' section, the contact (work, fax, mobile) phone numbers and email address of the public legal entity should be recorded in the boxes for lines 6.1, 6.2, 6.3, and 6.4, respectively. At least one contact phone number must be included in the application.

In the '7. Classification' section, the type of ownership (state or municipal) according to the founding documents of the public legal entity should be indicated in the box for line 7.1.

# In the '8. Subordination of a Public Legal Entity' section, the abbreviated names of the central executive authority to which the public legal entity belongs (line 8.1) and the higher organization to which it is directly subordinated (line 8.3) should be indicated. The TINs of these organizations are recorded in the boxes for lines 8.2 and 8.4.

# In the '9. Statutory Fund and Financial Year' section of the application, the amount of the legal entity's statutory fund should be recorded in manat (number) in line 9.1. In line 9.2, the beginning and end dates of the financial year should be indicated using numerical days and the names of the months in letters.

In the '10. Information on the Activity of a Public Legal Entity' section, line 10.1 indicates the main type of activity that the legal entity will perform, while other types of activity are recorded in lines 10.2, 10.3, and 10.4.

# In the '11. Head or Legal Representative of a Public Legal Entity' section, indicate the presence of a head or legal representative by placing an 'X' in the corresponding cell in line 11.1. In lines 11.2, 11.3, and 11.4, enter the surname, first name, and patronymic of the head appointed by the founders of the public legal entity.

# In the '12. Information on the Identity Document of the Head or Legal Representative of a Public Legal Entity' section, enter the details of the identity document of the head (or legal representative) in the cells corresponding to lines 12.1, 12.2, 12.3, and 12.4. The PIN code is recorded in line 12.5 by an official of the tax authority based on the identity document.

# In lines 13.1 to 13.6 of the section 'Address or Temporary Residence Address of the Head or Legal Representative of a Public Legal Entity,' enter information based on the identity document or actual residence. The contact telephone numbers (work, home, mobile) for the head or legal representative should be recorded in lines 13.7, 13.8, and 13.9.

# In the '14. Contents of the application' section, the authorized person must provide their surname, first name, and patronymic, as well as the date and number of the document confirming their identity in line 14.1. They should also fill in the date (day, month, and year) of completing the application in the box for line 14.2. The application must be signed and approved by both the authorized person and the designated manager. If the founding legal entity has a seal, the application must also be certified with this seal. When the application is submitted by an authorized representative, a document certifying that person's authority must be attached, and the application is not required to be stamped.

# If the charter of a public legal entity provides for the establishment of a supervisory board, the form 'Information on Members of the Supervisory Board' must be completed. This form records the name, surname, patronymic, and residential address of each member of the supervisory board. An official from the tax authority will record the member's Fin-code based on their identity document. If the charter does not provide for the creation of a supervisory board, this form need not be filled out.

# The section '15. Expert's Opinion of the Body Conducting the Registration' is completed and approved by the official of the tax authority who accepts the application and verifies the accuracy of the information provided.

If there is no information for any of the requisites of the application, the word 'NONE' should be written in the space reserved for that requisite (except for the boxes where an 'X' mark should be placed). Leaving any fields blank is not allowed.

All details of the application must be written in the Azerbaijani language (Latin script) using large print letters with a black or dark blue pen. Filling out the application in pencil is not allowed. The application may also be completed by computer. When submitted by an authorized representative, failure to attach a document confirming that person's authority is grounds for refusing to consider the application.

If the number of founders of a legal entity, legal entities whose legal succession is accepted, members of the supervisory board, or types of activities exceeds the number of lines provided in the application form, additional lines should be added by completing the next form(s).

When the application is submitted to change the registration data, the new information must be recorded, and no entries should be made in the relevant lines for data that are not subject to change, except for the TIN.