



Instructions of Payment for VAT on Digital Services

The VAT declaration for Electronic Commerce must be made through specified by the State Tax Service under the Ministry of Economy. The VAT payment deadline is 20th of the month following the reporting period. We remind you that after this date, interest and penalties may be applied in accordance with the Azerbaijan legislation. The obligation shall be considered fulfilled according to the date of reflection of the paid amount in the relevant account of the Treasury Agency the Ministry of Finance of the Republic of Azerbaijan. It should be noted that SWIFT transfer can take several (3-5) business days to be reported to the destination bank, so the VAT Return may appear without payment until then.

If a foreign taxable person fulfills the tax liability incurred before the budget of Azerbaijan in foreign currency, by the following payment information will do which must be paid via SWIFT transfer.

1. Payment in in foreign currency (USD)

If the declaration is received in accordance, the following window will automatically be displayed, showing the information necessary to proceed with the payment of the tax, through SWIFT transfer.

PAYMENT INFORMATION

Total amount to pay	USD --- 25013.4
Amount assessed by tax return	USD --- 25013.4
Fine and Interest	USD --- 0

The payment obligation shall be considered fulfilled according to the date of reflection of the paid amount in the relevant account of the Treasury Agency. It should be noted that SWIFT transfer, can take several (3-5) business days to be reported to the destination bank. The VAT payment deadline is the 20th of the month following the reporting period. After this date, any amounts transferred to the Treasury Agency's account will be considered late payment, and interest may be calculated.

Intermediary:
Federal Reserve Bank of New York **(USD)**
FRNYUS33
Central Bank of the Republic of Azerbaijan
SWIFT code: NABZAZ2X
Bank address: Baku, R.Behbudov str. 32, AZ 1014
Account No: 021088221
Beneficiary: State Treasury Agency
Beneficiary's account No: AZ31NABZ01360200000000001840

Please, insert the following information at code 70 and 71-a of the swift transfer to identify the payment

nrs-9100001303-1001736947513-012024-nre

Cod 70 (nrs-Tax payer code-Filing Number-month-year-nre)

Cod 71 -A our

Important: If you do not insert this information on swift transfer, we will be unable to identify its payment and this tax period will be registered as unpaid. To avoid uncertainty, you can send a document confirming the payment to ecommerce@taxes.gov.az

A copy of this information will be sent to the email address after submitting the VAT Return.

Informative window: Description

Section 1: Payment Information

The image below is an example of a detailed breakdown of the total amount to pay.

Reference image

Total amount to pay	USD --- 25013.4
Amount assessed by tax return	USD --- 25013.4
Fine and Interest	USD --- 0

When submitting a VAT Return, the amount is reflected in accordance with the information provided by the VAT Return.

Section 2: SWIFT Transfer Data

PAYMENT INFORMATION will reflect the information for the currency you selected to fulfil the tax liability incurred before the budget of Azerbaijan. Payment must be made in accordance with the information for the currency used in the VAT Return.

Reference image

Intermediary: <i>Federal Reserve Bank of New York</i> <i>FRNYUS33</i> <i>Central Bank of the Republic of Azerbaijan</i> <i>SWIFT code: NABZAZ2X</i> <i>Bank address: Baku, R.Behbudov str. 32, AZ 1014</i> <i>Account No: 021088221</i> <i>Beneficiary: State Treasury Agency</i> <i>Beneficiary's account No: AZ31NABZ01360200000000001840</i>	(USD)
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<i>Correspondent Bank: Bank of England, London</i> <i>SWIFT code: BKENGB33</i> <i>Beneficiary's Bank: Central Bank of the Republic of Azerbaijan</i> <i>SWIFT code: NABZAZ2X</i> <i>Bank address: Baku, R.Behbudov str. 32, AZ 1014</i> <i>Account No: GB90BKEN10000040000699</i> <i>Beneficiary: State Treasury Agency</i> <i>Beneficiary's account No: AZ84NABZ01360200000000002826</i>	(GBP)
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Correspondent Bank: Deutsche Bundes Bank, Frankfurt Am Main **(EUR)**
SWIFT code: MARKDEFF
Beneficiary's Bank: Central Bank of the Republic of Azerbaijan
SWIFT code: NABZAZ2X
Bank address: Baku, R.Behbudov str. 32, AZ 1014
Account No: IBAN: DE16504000005040040062
Beneficiary: State Treasury Agency of the Republic of Azerbaijan
Beneficiary's account No: AZ57NABZ01360200000000001954

It is important that the data indicated in SWIFT transfer codes 70 and 71 be the same and in the same order as in the payment information, as it will be used to automatically identify the amounts paid. In particular, who pays the amount and under which VAT Return. If the information is incorrect, the payment will not be automatically linked to the foreign taxable person and the VAT Return. Furthermore, you can find information about bank details of the State Treasury Agency of the Ministry of Finance of the Republic of Azerbaijan in foreign currency from the official website of the State Tax Service. <https://www.taxes.gov.az/en/page/dovlet-xezinedarligi-agentliyinin-xarici-valyutada-bank-rekvizitleri>

2. Payment in national currency (MANAT-AZN)

If the amount is paid in Azerbaijan national currency, the following PAYMENT INFORMATION will be generated automatically and sent to your e-mail address.

Reference image

PAYMENT INFORMATION

Total amount to pay	₭ --- 15154.4
Amount assessed by tax return	₭ --- 15154.4
Fine and Interest	₭ --- 0

The deadline for payment of this tax is the 20th of the month following the reporting period. The amount for these purposes will be considered as payment on the day of its receipt to the account of the State Treasury Agency of the Republic of Azerbaijan. Payments made after that date will be considered late and may be calculated with fines and interest.

Treasury Code: 1

Important: In case of payment in national currency (AZN), tax can only be paid through Azerbaijanian resident banks. Treasury code is not valid for international transfers.

Tax payer code: 9100001303

Additional info: nrs-9100001303-1001736947513-012024- nre
(nrs- Tax payer code -Filling Number-month-year-nre)

Please, insert the User number in the taxpayer code and the name of the foreign taxable person in the taxpayer's name in the payment order when paying the amount. Please, indicate the VAT Return number and reporting period in the payment order's additional information field. To avoid uncertainty, you can send a document confirming the payment to ecommerce@taxes.gov.az



Name: *State Treasury Agency*

(AZN)

Code: *210005*

TIN: *1602473621*

Account No: *AZ17CTRE00000000000002117131*

SWIFT: *CTREAZ 22*

Beneficiary's account No: *AZ41NABZ01360100000000003944*

3. Payment information

Following the submission of the VAT Return, the payment information will be sent to the e-mail address, and the amount must be paid no later than the 20th of the month following the accounting period. The obligation shall be considered fulfilled according to the date of reflection of the paid amount in the relevant account of the Treasury Agency. The amount for these purposes will be considered paid on the day it is received to the State Treasury Agency of the Republic of Azerbaijan's account.

