

Azerbaijan

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2020

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2022/2023

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

Azerbaijan has introduced a CbC reporting filing requirement which applies to all Ultimate Parent Entities of MNE Groups above certain threshold, and which requires inclusion of all constituent entities.^{12 3}

A CbC reporting filing obligation applies in Azerbaijan for fiscal years commencing on or after 1 January 2020 and filing is required 12 months after the reporting year end. Azerbaijan has enforcement requirements to ensure compliance with rules on CbC reporting.

Azerbaijan's domestic legal and administrative framework meets all the terms of reference.

The exchange of information framework

Azerbaijan has qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Azerbaijan has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. Azerbaijan has activated relationships under the Multilateral Competent Authority Agreement for exchanging CbC reports.

Azerbaijan has implemented the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.

Azerbaijan meets all terms of reference with respect to the exchange of information framework.

Appropriate use of CbC reports

Azerbaijan has provided information that confirms that it has controls in place to ensure the appropriate use of CbC reports.

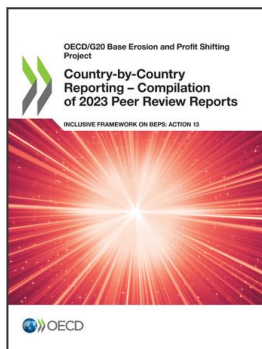
Azerbaijan meets all terms of reference with respect to the appropriate use condition.

Notes

¹ <https://www.taxes.gov.az/az/page/beynelxalq-vergi-munasibetleri>.

² <https://www.taxes.gov.az/uploads/2023/beynelxalq/Qayda.pdf>.

³ <https://www.taxes.gov.az/uploads/2023/beynelxalq/TQayda.pdf>.



From:

Country-by-Country Reporting – Compilation of 2023 Peer Review Reports

Inclusive Framework on BEPS: Action 13

Access the complete publication at:

<https://doi.org/10.1787/21bd1938-en>

Please cite this chapter as:

OECD (2023), "Azerbaijan", in *Country-by-Country Reporting – Compilation of 2023 Peer Review Reports: Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/969b325a-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.