

# 阿塞拜疆税收居民身份认定规则

## 一、个人

依据阿塞拜疆税法典第 13.2.5.1 和 13.2.5.2 条规定，一个自然人满足以下要求之一可以被认定为阿塞拜疆税收居民：

- 1) 一个公历年度内在阿塞拜疆境内停留超过 182 天；
- 2) 一个公历年度内因履行阿塞拜疆国家公务而在境外居住；

3) 如果一个自然人居住在阿塞拜疆境内和其他任何国家境内的时间均不超过 182 天，则根据以下标准依次判定，该自然人是否为阿塞拜疆税收居民：

永久居住地；重大利益所在地；常住地；阿塞拜疆国籍。

如果该自然人在以后纳税年度为阿塞拜疆非居民，那么这个自然人，从该年度居住在阿塞拜疆境内的最后一天起一直到该纳税年度结束为止的这段时间，应当认定为非居民。

## 二、实体

根据阿塞拜疆税法第 13.2.5.3 条规定，任何依据阿塞拜疆法律成立的法人实体以及在阿塞拜疆境内开展经营活动或管理机构在阿塞拜疆境内的实体应当认定为税收居民实体。依据这一条款的宗旨，实体管理机构所在地是指主要

经营机构所在地，即实体管理所需的商业决定由此机构做出，  
日常的实际管理由其执行，并且独立于主要控制机构所在地。

### 三、不被认定为税收居民的实体类型

无

### 四、联系方式

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# 纳税人识别号编码规则

## 一、纳税人识别号介绍

根据阿塞拜疆税法第 13.2.5.3 条规定，纳税人是指依据税法确认的应当缴纳税款的课税主体。阿塞拜疆税务部门根据税法第 34.6 条规定发放的纳税人识别号是在阿塞拜疆境内纳税人的唯一编码。该编码适用于所有税种，包括与运送货物出境相关的海关款项。

纳税人识别号发放给所有从事商业活动或者依据法律应当认定为纳税人的自然人和实体。

## 二、纳税人识别号编码规则

纳税人识别号是一个十位的编码，前两位表示区域主管单位代码，接下来的六位是序列号。

第九位数字由软件系统的特定算法计算生成，第十位代表纳税人的类别，1 代表法人，2 代表自然人。

个人：

1	5	2	5	8	5	5	8	5	2
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法人：

1	3	2	5	6	7	8	8	5	1
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## 三、如何找到纳税人识别号

法人：



个人:



#### 四、国内网站信息

[https://www.e-taxes.gov.az/ebyn/payer0rVoenChecke  
r.jsp](https://www.e-taxes.gov.az/ebyn/payer0rVoenChecke<br/>r.jsp)

资料来源：

阿塞拜疆税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Azerbaijan-Residency.pdf>

阿塞拜疆纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Azerbaijan-TIN.pdf>

## **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;

citizenship of the Republic of Azerbaijan.

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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## Information on Tax Identification Numbers

### Section I – TIN Description

In accordance with Article 13.2.5.3 of the Tax Code of the Republic of Azerbaijan taxpayer is any person who shall pay taxes from subjects of taxation determined in accordance with Tax Code.

The Ministry of Taxes of the Republic of Azerbaijan according to Article 34.6 of the Tax Code issues tax identification number (TIN), that is a unique number on the territory of the Republic of Azerbaijan, to each taxpayer for all taxes, including payments related to the transport of goods across the customs border of the Republic of Azerbaijan.

TIN is issued to all entities and natural persons that are engaged in entrepreneurial activities and (or) persons who should be registered as taxpayer according to legislation.

#### Automatic issuance of TINs to all residents for tax purposes:

##### Individual: No

TIN is not issued to natural persons who do not engage in entrepreneurial activities and (or) should not be registered as taxpayer according to legislation.

##### Entities: Yes

### Section II – TIN Structure

TIN is a ten-digit code, where the first two digits characterize code of territorial administrative unit, the following six digits characterize a serial number. The software determines the ninth digit via special algorithm, and the legal status of a taxpayer by assigning number 1 for legal persons and number 2 for natural persons as the tenth digit.

#### For individuals:

1	5	2	5	8	5	5	8	5	2
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#### For legal persons:

1	3	2	5	6	7	8	8	5	1
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### Section III – Where to find TINs?



**For legal persons:**



**For individuals:**



**Section IV – TIN information on the domestic website**

<https://www.e-taxes.gov.az/ebyn/payerOrVoenChecker.jsp>