

Law of the Azerbaijan Republic

About single duty

Article 1. Payers of single duty

Single duty is paid by physical persons selling products, commodities and agricultural products in the markets, fairs and in other places specially allotted for trade.

Article 2. Objects liable to single duty

Single duty is taken from each market place or from each unit of product, commodity, from each head of cattle, for each market day □ the payer is obliged to pay one of these duties. If, according to the leasing agreement rent is paid for the market place then single duty is included into the sum of rent.

Article 3. Procedure of withdrawal of single duty

Single duty is taken from each payer in cash and the payer is given a receipt. Giving out receipts for single duty to other payers is prohibited. Single duty is taken by the personnel of markets, fairs and other places specially allotted for trade.

Article 4. Categories of single duties

Categories of single duties are determined by the Cabinet of Ministers of the Azerbaijan Republic.

Article 5. Obligations and responsibility of payers and persons taking single duties

Sale of products, commodities and agricultural products in the markets, fairs and other places specially allotted for trade without payment of single duty is prohibited. Authorities of the markets, fairs and other places specially allotted for sale of commodities and agricultural products should provide accurate and timely payment of duty. Sum of single duties for the report month is paid to the budget not later than on 15th day of the following month.

Article 6. Procedure of use of money obtained in the form of single duties

Half of money received in the form of single duties remains at disposal of the organisations having the right to exploit markets, fairs and other places specially allotted for trade. Remaining part of money received in the form of single duties is transferred to local budgets.

Article 7. Control over withdrawal of single duties

Control over withdrawal of single duties is carried out by state tax inspection organisations.

Article 8. Instruction on use of the present Law

Instruction on use of the present Law is being prepared by Main State Tax Inspection of the Azerbaijan Republic on agreement with the Ministry of Finances of the Azerbaijan Republic.

President of the Azerbaijan Republic
Heydar Aliyev

Baku, 28 March 1995
No 1000

Decree of Milli Mejlis of the Azerbaijan Republic

About coming into effect of the Law of the Azerbaijan Republic

□ About Single Duty□

Milli Mejlis of the Azerbaijan Republic takes decision as follows:

1. The Law of the Azerbaijan Republic □ About single duty□ comes into effect from the date of its signing.
 2. To authorise the Cabinet of Ministers of the Azerbaijan Republic to bring the present Law into accord with its decrees and resolutions, and also normative acts of ministries, state committees and departments.
 3. To authorise the Cabinet of Ministers of the Azerbaijan Republic to establish respective categories of single duties within 2 weeks.
 4. To authorise Main State Tax Inspection of the Azerbaijan Republic and Ministry of Finances of the Azerbaijan Republic to prepare respective Instruction within 1 month.
- Chairman of Supreme Council of the Azerbaijan Republic
R.Guliyev
Baku, 28 March 1995
No 1001