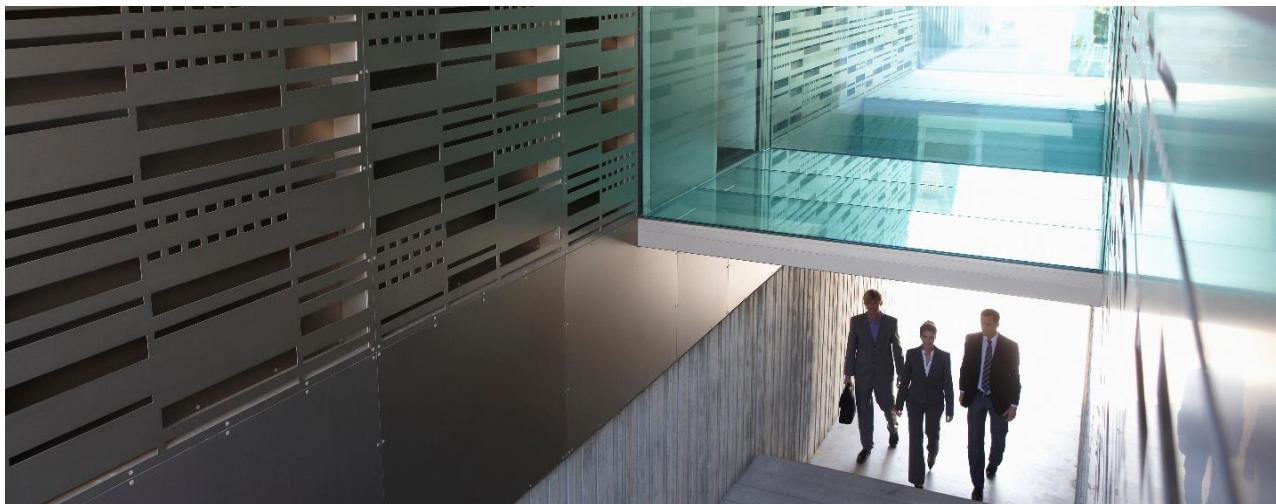


Immigration Legislative Alert

January 2016



In this issue:

- **Amendments to the Migration Code of the Republic of Azerbaijan**
- **Amendments to the Law of the Republic of Azerbaijan “On registration at the place of residence and place of stay”**

Amendments to the Migration Code of the Republic of Azerbaijan (“Migration Code”)

- On 24 February 2015, in accordance with the amendment to the Migration Code made by a Decree of the President of the Republic of Azerbaijan that takes effect from 1 April 2015, a decision was taken that any landlord who houses foreign citizens must submit the necessary registration documents concerning the fact that the landlord's property is the foreign citizen's place of residence in Azerbaijan via either a dedicated internet site, by e-mail or by physical submission to the State Migration Service. Before this amendment was made, foreign citizens could also have their residency address registered by post.
- According to the amendment made to Article 10.1 of the Migration Code by the Presidential Decree, dated 29 May 2015, an identification card of the citizen of the Republic of Azerbaijan also can be used in order to implement the right of the citizen to leave or enter the country in case of the presence of international agreement with foreign countries. Amendment took effect from 1 January 2015.
- On 20 October 2015, according to the decree of the President of the Republic of Azerbaijan following Articles 9.3.6-1 and 17.1.6-1 were added to the Migration Code. These additions mean that if the taxpayer, being a citizen of the Republic of Azerbaijan/ foreign citizen/ stateless person, does not meet his/her tax liability within the period stipulated in the Tax Code of the Republic of Azerbaijan, and if there is a court ruling temporarily restricting that citizen's right to leave the country for non-payment of his/her debts and interest, or financial sanctions have been applied in accordance with the size of the owed taxes, then the exit of this taxpayer from the Republic of Azerbaijan can be prohibited until a decision regarding the removal of restrictions on that taxpayer has been adopted.

Amendments to the Law of the Republic of Azerbaijan “On registration at the place of residence and place of stay” (“Law”)

The following amendment to the Article 11 of the Law was made by the Decree of the President of the Republic of Azerbaijan, dated 3 April 2015 and became effective from 1 May 2015: foreigners temporarily staying in the Republic of Azerbaijan for more than 10 (ten) days shall be registered at their places of stay, and accordingly, copy of foreigner's passport and application form on registration at the place of stay shall be submitted to the State Migration Service within 10 (ten) days. Before the Amendment, this period was 3 (three) days.

This amendment was made to the Migration Code of the Republic of Azerbaijan on 4 November 2014.

Contacts:

Vugar Aliyev
Managing Partner

Mushfig Aliyev
Director,
Head of Tax and Legal Department

Farid Isayev
Senior Manager,
Head of Legal Services

KPMG Azerbaijan Limited
Port Baku, 12th floor
153, Neftchilar Avenue
AZ1010, Baku, Azerbaijan
Tel +99412 404 8910/ 11
Fax +99412 404 8914
www.kpmg.az

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date, it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name, logo and “cutting through complexity” are registered trademarks or trademarks of KPMG International.

© 2016 KPMG Azerbaijan Limited, a company incorporated under the Laws of Guernsey, acting through its Representative Office in the Republic of Azerbaijan and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. All rights reserved.