

EAEU & Central Asia · Tax stamps on excise goods

Azerbaijan

Spirits, beer (except non-alcoholic) and tobacco must carry excise stamps. Cabinet of Ministers rules also set a separate mandatory marking for listed goods, used for tax control of import, production and sale.

THE REGIME

SYSTEM	Excise stamps and mandatory marking (State Tax Service, Cabinet of Ministers rules)
CODE ON THE PRODUCT	Excise stamps; mandatory marks on goods listed by the Cabinet
AGGREGATION	Depends on the goods.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: Excise stamps and mandatory marking.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. State Tax Service of Azerbaijan: <https://www.taxes.gov.az/az/post/533>
2. Azerbaijan Tax Code: <https://assets.tobaccocontrolaws.org/uploads/legislation/Azerbaijan/Azerbaijan-Tax-Code-as-amended-native.pdf>

Current version and all sources:
2dtracker.com/country/azerbaijan.html

Typical steps. This is not legal advice: check the regulation itself.