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### 1. Medical insurance Law

#### Medical Insurance Law

Medical insurance implementation will start from 01 January 2021. The contributions for mandatory medical insurance will be as follows:

Activity type	Monthly income			
	Up to 8,000 AZN		Over 8,000 AZN	
Responsibility	Employer	Employee	Employer	Employee
Public and oil sector	2%	2%	AZN 160+0.5% of amount exceeding 8,000 AZN	AZN 160+0.5% of amount exceeding 8,000 AZN
Non- oil and non- public sector in 2021	1%	1%	AZN 80+0.5% of amount exceeding 8,000 AZN	AZN 80+0.5% of amount exceeding 8,000 AZN
Non- oil and non- public sector from 2022	2%	2%	AZN 160+0.5% of amount exceeding 8,000 AZN	AZN 160+0.5% of amount exceeding 8,000 AZN
Tax registered individuals (freelancers, private notaries, bar members)	4% of minimum monthly salary			
Individuals without tax registration	2% of income		160 AZN +1% of amount exceeding 8000 AZN	

Medical insurance contributions shall be paid within 15 days after month end

In addition to the above below payments shall be paid as follows:

- Motor petrol, diesel fuel and liquid gas produced in Azerbaijan for domestic consumption and imported into Azerbaijan -0.02 AZN per liter;
- Vodka, enhanced drinks and beverage drinks – 0.2 AZN of excise rate per liter
- Beer (excluding non-alcoholic ones) -0.05 AZN of excise rate per liter
- Slim cigars and cigarettes made from tobacco and its substitutes -1.5 AZN of excise rate on 1000 pieces

- Energy drinks -0.1 AZN of excise rate per liter

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**Caspian Business Consultants LLC**  
**Caspian Plaza III, 13th Floor**  
**44 J.Jabbarly Street**  
**Baku, AZ 1065, Azerbaijan**

**Tel: + 994 12 497 04 23**  
**Fax: + 994 12 497 04 59**

**Contacts:**

Rauf HASANOV

[Rauf.gassanov@cbcworld.com](mailto:Rauf.gassanov@cbcworld.com)

Bayaz AHUNDLU

[bayaz.ahundlu@cbcworld.com](mailto:bayaz.ahundlu@cbcworld.com)

**CASPIAN BUSINESS CONSULTANTS LLC**

