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services involved in the payment of taxes

SWIFT: AZRTAZ22C.
Mammadguluzade str. 85: 192/193,
Baku, AZ1078, Azerbaijan

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No	MCC	Description	Visa/MC	Description	Note
Services (18% of payment)					
1	0763	Agricultural cooperatives	Visa/MC	Service	Service
2	0780	Gardening and landscaping services	Visa/MC	Service	Service
3	4121	Taxis / Limousines	Visa/MC	Service	Service
4	4215	Courier services - air and ground, freight forwarders	Visa/MC	Service	Service
5	4813	Telecom Merchant providing single local and long-distance phone calls using a central access number when it is impossible to enter with a key in a face-to-face environment	MC	Service	Service
6	4814	Telecommunication services, including short and long distance calls, credit card calls, calls and fax services using a magnetic strip phone	Visa/MC	Service	Service
7	4816	Computer Network / Information Services	Visa/MC	Service	Service
8	4821	Telegraph services	Visa/MC	Service	Service
9	4899	Cable, satellite and other paid television and radio services	Visa/MC	Service	Service
10	5734	Computer software stores	Visa/MC	Service	Service
11	5960	Direct marketing – Insurance services	Visa/MC	Service	Service
12	5962	Direct marketing - Travel regulation services	Visa/MC	Service	Service
13	5967	Direct marketing – Telemarketing trade	Visa/MC	Service	Service
14	6211	Securities – Brokers / Dealers	Visa/MC	Service	Service
15	6300	Insurance sales, underwriting and premiums	Visa/MC	Service	Service
16	7221	Photo studios	Visa/MC	Service	Service
17	7273	Dating services	Visa/MC	Service	Service
18	7277	Debt, marriage, personal counseling services	Visa/MC	Service	Service
19	7278	Shopping clubs, services	Visa/MC	Service	Service
20	7311	Advertising services	Visa/MC	Service	Service
21	7321	Consumer loan reporting agencies	Visa/MC	Service	Service
22	7333	Commercial Art, Graphics, Photography	Visa/MC	Service	Service
23	7339	Shorthand and secretarial support services	Visa/MC	Service	Service
24	7361	Employment agencies, emergency services	Visa/MC	Service	Service
25	7372	Computer programs, dating process, integrated systems, design services	Visa/MC	Service	Service
26	7375	Information Retrieval Services	Visa/MC	Service	Service
27	7392	Consulting, Management and Public Relations Services	Visa/MC	Service	Service
28	7395	Photo programming, photo laboratories	Visa/MC	Service	Service
29	8111	Lawyer, Legal Services	Visa/MC	Service	Service
30	8398	Organizational, charitable and social services	Visa/MC	Service	Service
31	8675	Car associations	Visa/MC	Service	Service
32	8699	Membership organizations (not classified elsewhere)	Visa/MC	Service	Service
33	8911	Architecture, Engineering and Research Services	Visa/MC	Service	Service
34	8931	Accounting, Auditing and Bookkeeping Services	Visa/MC	Service	Service
35	9402	Postal services – government only	Visa/MC	Service	Service

No	MCC	Description	Visa/MC	Description	Note
The final product is valued as digital goods (18% of payment)					
36	5815	Digital Goods: Books, Movies, Music	Visa/MC	Service	The final product is valued as digital goods
37	5816	Digital Goods: Games	Visa/MC	Service	The final product is valued as digital goods
38	5817	Digital Goods: Applications (Excludes Games)	Visa/MC	Service	The final product is valued as digital goods
39	5818	Digital Goods: Large Digital Goods Merchant	Visa/MC	Service	The final product is valued as digital goods

No	MCC	Description	Visa/MC	Description	Note
MCC-CODES REGARDING GAMBLING, LOTTERIES AND OTHER BETTING GAMES (18% ON PAYMENT, 10% ON WINNING)					
40	7995	Gambling Transactions, including lottery tickets, casino, off-track and racing totalizators (domestic)	Visa/MC	Mərc oyunları	Mərc oyunları

No	MCC	Description	Visa/MC	Description	Note
QUASI CASH (WALLET SERVICES, MONEY TRANSFERS 10%)					
41	6051	Quasi Cash-Merchant	Visa	Wallet	Financial service
42	6540	Quasi Cash-Merchant	MC	Wallet	Financial service

List of countries and territories with preferential taxation (10% withholding tax)
1. Andorra
2. Anguilla
3. Antigua and Barbuda
4. Aruba
5. Bahamas
6. Barbados
7. Belize
8. Bermuda
9. British Virgin Islands
10. Jersey
11. Gibraltar
12. Dominica
13. Fiji
14. Hong Kong (PRC)
15. Cabo Verde
16. Cayman Islands
17. Cook Islands
18. Grenada
19. Liberia
20. Liechtenstein
21. Maldives
22. Marshall Islands
23. Monaco
24. Montserrat
25. Niue
26. Palau
27. Panama
28. Samoa
29. St. Lucia
30. St. Vincent and the Grenadines
31. St. Kitts and Nevis
32. Thailand
33. Taiwan (PRC)
34. Turks and Caicos Islands
35. Trinidad and Tobago
36. Vanuatu
37. Virgin Islands (USA)

Approved by the Decree of the President of the Republic of
Azerbaijan No. 724 dated June 11, 2019

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**Thanks for
attention!**

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