Azerbaijan; Türkiye

## Azerbaijan and Türkiye Initial Revision to Tax Treaty

13 February 2023

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According to a press release of 10 February 2023, published by the Turkish Revenue Administration (*Gelir İdaresi Başkanlığı*), Azerbaijan and Türkiye have initialled a revision to update the Azerbaijan - Türkiye Income and Capital Tax Treaty (1994). The revision was initialled following a successful round of negotiations held in Ankara from 7 to 9 February 2023. Further developments will be reported as they occur.

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