

On Amendments to the Tax Code of the Republic of Azerbaijan and to the Laws of the Republic of Azerbaijan "On Tobacco and Tobacco Products," "On Advertising," and "On the Restriction of the Use of Tobacco Products"

The Milli Majlis of the Republic of Azerbaijan, guided by the provisions of Article 94, Part I, Sections 1, 15, and 26 of the Constitution of the Republic of Azerbaijan, **hereby decides:**

Article 1. The following amendments to the Tax Code of the Republic of Azerbaijan (Collection of Laws of the Republic of Azerbaijan, 2000, No.8 (Book I), Article 583 (Volume I); 2024, No.2, Article 138, No.4, Article 365, No.5 (Book I), Article 498, No.6 (Book I), Articles 630, 638, No.7, Article 747, No.8, Articles 932, 933, 934, No.10, Article 1118, No.11, Article 1182, No.12 (Part I), Article 1282, (Book II), Article 1345; 2025, No.2, Article 96, No.3, Article 214, No.4 (Book I), Articles 307, 315, 318, 322, No.5, Articles 432, 441, No.6, Articles 524, 536, No.7, Articles 609, 618, No.8, Articles 743, 744, No.11, Article 1009; Law of the Republic of Azerbaijan No. 9297-VIIQD of December 9, 2025) should be made:

1.1. Article 188:

1.1.1. Article 188.1.1.4 be amended by deleting the words "for one-time use electronic cigarette,";

1.1.2. Article 188.1.1.7 be repealed;

1.2. Article 190:

1.2.1. Article 190.1.2 be amended by deleting the words "disposable electronic cigarette,";

1.2.2. Article 190.1.3 be repealed;

1.2.3. Article 190.3 first paragraph "one-time use for electronic cigarette," and "and for liquid for electronic cigarettes" be deleted;

1.2.4. Article 190.3.12 be repealed;

1.2.5. The words "disposable electronic cigarette" be deleted from section 190.3.16.

Article 2. The following amendments be made to the Law of the Republic of Azerbaijan "On Tobacco and Tobacco Products" (Collection of Laws of the Republic of Azerbaijan, 2001, No.9, Article 568 (Volume I); 2024, No.7, Article 745):

2.1. Article 1.0.4, the words "nicotine-containing electronic cigarettes" shall be added after the word "tobacco";

2.2. the following Articles 1.0.4-1, 1.0.4-2, and 14-1 be added:

"1.0.4-1. heated tobacco product – a product containing tobacco (tobacco mixture) and non-tobacco components used in its manufacture, a product intended to be inhaled into the human body through the respiratory system, containing tobacco (tobacco blend) and non-tobacco components used in its manufacture, and which is heated without being ignited and without producing tobacco smoke. A heated tobacco product is not considered an electronic cigarette;

1.0.4-2. electronic cigarette – a product, other than food products, tobacco products, medicinal products, and medical devices, intended for inhalation of an aerosol containing nicotine, or an aerosol without nicotine, intended to be inhaled into the human body, and consisting of a mouthpiece and other components, including a heating element, a product intended for inhalation of nicotine-containing or nicotine-free vapor into the human body, and designed to be used with a mouthpiece or other components, including a device with or without a cartridge and a flask. The e-cigarette's flask may be used once or multiple times, or it may be refilled with disposable cartridges.

Article 14-1. Importation, exportation, production, storage, wholesale and retail sale, and use of electronic cigarettes

The import, export, production, storage, wholesale and retail sale, and use of electronic cigarettes and their components is prohibited."

Article 3. In the Law of the Republic of Azerbaijan On Advertising (Collection of Laws of the Republic of Azerbaijan, 2015, No.7, Article 812 (Volume I); 2024, No.4, Article 365, No.5 (Book I), Article 489, No.6 (Book I), Articles 630, 631, 642, No.7, Article 775; 2025, No.5, Article 436, No.7, Article 626) the following amendments should be made:

3.1. Article 4.6 be amended by adding the words, "nicotine-free electronic cigarettes" after the word "products";

3.2. The words "electronic cigarettes," should be removed from the text of Article 28.

Article 4. The following amendments are made to Article 1.0.1 of the Law of the Republic of Azerbaijan "On the Restriction of Tobacco Use" (Collection of Laws of the Republic of Azerbaijan, 2017, No.12 (Book I), Article 2244 (Volume I); 2024, No.5 (Book I), Article 489) Article 1.0.1 be amended as follows:

4.1. the first sentence is supplemented with the words, "nicotine-containing electronic cigarettes" after the word "tobacco";

4.2. the words "and electronic cigarettes as well" are to be removed from the second sentence.

Article 5. This Law shall enter into force on April 1, 2026.

Ilham Aliyev
President of the Republic of Azerbaijan

Baku, December 30, 2025
No. 338-VIIQD