

THE GOVERNMENT OF THE KYRGHYZ REPUBLIC

RESOLUTION House of Government, Bishkek

May 2 1997, # 265

On issues of the Land Tax

In fulfilment of Resolutions of the Assembly of Peoples' Representatives of the Jogorku Kenesh of the Kyrghyz Republic of March 17, 1997 # 536-1 and the Legislative Assembly of the Jogorku Kenesh of the Kyrghyz Republic of March 26, 1997 # 657-1 "On temporary basic unified agricultural tax rate for usage of agricultural arable lands, rates valid for one occasion and annual tax for usage of the lands of settlements and non-agricultural lands and tax rates for usage of householding land plots by rural and urban citizens" the Government of the Kyrghyz Republic decrees :

1. To take into consideration and guidance, that above in the mentioned Resolutions of temporary basic unified agricultural tax rate for usage of agricultural arable lands, rates valid for one occasion and yearly tax for usage of householding land plots by rural and urban citizens in accordance Appendix 1 and 2.
2. State Land Management Agency under the Government of the Kyrghyz Republic and raion state administrations shall bring those tax rates to the notice of Aiyl Okmotys (Village Governments).
3. State Land Management Agency under the Government of the Kyrghyz Republic, MAWR, Ministry of Architecture and Construction of the Kyrghyz Republic, MOF of the Kyrghyz Republic, Ministry of Environment of the Kyrghyz Republic with involvement of the related organisation within three months shall submit to the Government of the Kyrghyz Republic :
 - finalised tax rates valid for one occasion and annual tax for usage of the lands of settlements and non-agricultural lands;
 - draft Regulations on procedures of calculation and collecting fees for usage of the lands of settlements and non-agricultural lands.
4. State Land Management Agency under the Government of the Kyrghyz Republic together with local administrations within 1997 shall carry out inventory of lands not accepted by economic entities because of soil salination, unfavourable meliorative state, remoteness from settlements. Results of the inventory should be submitted for consideration of the Government of the Kyrghyz Republic for transformation of lands.
5. MAWR of the Kyrghyz Republic, MOF of the Kyrghyz Republic, Ministry of Justice of the Kyrghyz Republic and State Land Management Agency shall submit the following proposals to the Government of the Kyrghyz Republic :

- on the rates of rent and rates of agricultural tax for usage of land plots from Land Redistribution Fund under MAWR;
 - on submission of amendments to the Article 179 of the Tax Code of the Kyrgyz Republic on terms of payment of Land Tax by land users;
 - on constant basic tax rates of the unified agricultural tax for usage of agricultural arable lands (before October 15, 1997).
6. To invalidate Resolution of the Government of the Kyrgyz Republic of January 31, 1997 # 49 "On temporary rates of some separate taxes in the Kyrgyz Republic".
 7. To charge the Vice Prime Minister of the Kyrgyz Republic Abdimomunov K. A. with the powers to exercise control over the implementation of this Resolution.

Prime Minister

A. Jumagulov

Temporary basic rate of the unified agricultural tax

Oblast	Irrigated Arable Land	Dry Arable Land	Planta- tions	Hayland	Pastures
1	2	4	4	5	6
Kyrgyz Republic (average)	345,7	136,2	170,4	46,4	11,1
Talas oblast (average)	343,9	165	157,3	17,6	7,6
Bakai-Ata rayon	326,4	213	155,9	0	10,5
Kara-Bura rayon	378	164,6	157,2	18,3	6,9
Manas rayon	342	157,6	158,5	18,3	6,9
Talas rayon	319	164,6	155,9	18,3	6,9
Chui oblast (average)	424,2	155,2	202	44,1	13,4
Alamudun rayon	449,9	168	198,9	39,7	15,5
Jaiyl rayon (average)	377,9	127,7	202,4	24,7	11,6
a) Chui zone	400,3	163,6	202,4	35,6	15,5
b) Suusamyр zone	90,1	74,3	0	19,2	7,3
Issyk-Ata rayon	461,2	219,7	202,4	51,9	15,5
Kant rayon	463,9	191,6	202,4	51,9	15,5
Kemin rayon	381,1	144,5	201,2	51,9	15,5
Moscow rayon	424,7	163,6	204,4	51,9	11,2
Panfilov rayon	381,1	163,6	204,4	39,7	11,2
Sokuluk rayon	449,9	163,6	203,5	23,2	11,2
Chui rayon	436,2	200,8	202,4	56	11,2
Issyk-Kul oblast (average)	341,8	207,1	160,7	70,4	13,2
	393,5	204	165	69,8	15,1
Ak-Sui rayon	356,5	200,4	158,8	54	11
Djety-Oguz rayon	316,9	193,6	176,5	54	11
Issyk-Kul rayon	180	123,7	113,6	43	10,1
Ton rayon	409,4	222,3	165,8	102,1	26,9
Tjup rayon					
Naryn oblast (average)	97,9	36,4	-	19	3,4
Ak-Tala rayon	95,1	36	-	21	3,2
At-Bashy rayon	82,1	40,5	-	17,3	3,2
Djungal rayon	100,1	29	-	21	3,2
Kochkor rayon	106,5	24,4	-	21	3,2
Naryn yon	106,5	47,5	-	17,3	3,8
Osh oblast (average)	361,6	116	151,8	46,9	13,1
Alai rayon	90	45,5	86,1	27,6	8,6
Aravan rayon	448,8	166,4	215,3	30,8	18,2
Batken rayon	153,3	46,3	70,8	0	5,5
Kadamjay rayon	330,2	137,5	142,7	50	18,2

Oblast	Irrigated Arable Land	Dry Arable Land	Planta- tions	Hayland	Pastures
1	2	4	4	5	6
Kara-Kuldja rayon	146,9	60,9	110,9	30,4	14,9
Kara-Suu rayon	504,5	173,7	233,9	56,3	24,7
Lyailyak rayon	148,6	46,3	71,7	24,5	5,5
Nookat rayon	474,9	173,7	222,1	56,3	18,2
Uzgen rayon	495,2	130	223,8	69	24,7
Chon-Alai rayon	75	6,8	-	21,8	5,5
Djalal-Abad oblast (average)	395	114,1	190,9	49,3	16,8
Ak-Syi rayon	410,4	132,2	183,6	34,3	24,2
Ala-Buka rayon	408,9	132,2	194	100,2	14,1
Bazar-Korgon rayon	457,5	199,1	209,1	69,8	27,5
Nooken rayon	468,5	199,1	183,6	54,6	27,5
Suzak rayon	468,5	141,7	194	59,7	24,2
Toguz - Torouz rayon	112,5	52,1	0	36,5	11,6
Toktogul rayon	110	45	95,8	34,2	11,6
Uch-Terek rayon	110	42,5	95,7	36,5	14,1
Chatkal rayon	112,5	49,8	0	34,2	11,6

Appendix 2
to the Resolution of the Government
of the Kyrgyz Republic
of May 2, 1997
No 265

Tax rates for use of householding plots allocated to citizens from urban and rural areas

(Som/m²)

Populated areas	Land Tax Rates
Cities and Towns: Bishkek, Kara-Balta, Osh, Djalal-Abad, Karakol, Talas, Cholpon-Ata	0,16
Towns: Naryn, Bakykchy, Kant, Shopokov, Ak-Suu, Kara-Suu, Uzgen, Mailuu-Suu, Tash-Kumyr, Kok-Yangak	0,12
The rest towns and townships	0,08
Rural populated areas	0,04

