

Kyrgyz Republic
Assembly of People's Representatives of Jogorku Kenesh

Decree

Bishkek
17 March 1997
536-1

**On Interim Basic Rates of Unified Agricultural Tax for Use of Agricultural
Lands, Rates of Single Payment and Annual Tax for Use of Non-Agricultural
Land
and Tax Rates for Use of Householding Plots
Allocated to Citizens of Urban and Rural Areas**

The Assembly of People's Representatives of Jogorku Kenesh of the Kyrgyz Republic hereby declares:

1. To adopt the proposal of the Government of Kyrgyz Republic "On Interim Basic Rates of the Unified Agricultural Tax for Use of Agricultural Lands, Rates of Single Payment and Annual Tax for Use of Non-Agricultural Land and Tax Rates for Use of Householding Plots Allocated to Citizens of Urban and Rural Areas" with the allowance to submitted proposals of the Committee on Agrarian Issues of the Assembly of People's Representatives of Jogorku Kenesh as provided for by Attachments No 1, 2.
2. To charge the Government of the Kyrgyz Republic:
 - within three months to finalize and submit for consideration to Jogorku Kenesh of the Kyrgyz Republic "On Rates of Single Payment and Annual Tax for Use of Non-Agricultural Land and Land of Populated Areas" and in this connection to suspend the validity of Attachment 4 to the Decree of the Government of January 31, 1997 # 49 "Rates of Single Payments and Annual Tax for Use of Land of Populated Areas and Non-Agricultural Land".
 - to draft and approve Provision on Procedure of Calculation and Payment for Use of Land of Populated Areas and Non-Agricultural Land with the allowance to zoning of the territory of populated areas and functional application of objects.
 - to inform each aiyl okmotu about the differentiated basic rates of the unified agricultural tax for use of agricultural lands;
 - in accordance with Article 33 of Land Code of the Kyrgyz Republic in the course of 1997, to make inventory of lands divested by agricultural business entities at their allocation due to salination of soil, poor melioration

situation, remoteness from the populated areas. According to the results of inventory to transfer lands;

- to determine rent payment and rates of agricultural tax for use of land plots of the Land Reallocation Fund at the Ministry of Agriculture and Water Resources of the Kyrgyz Republic;
 - within a month to submit for consideration to Jogorku Kenesh proposals on changes in Articles 39-43, Charter VI “Land Code and Rent Payment for Land” of applicable Land Code of the Kyrgyz Republic;
 - to submit proposals on introduction of changes to Article 179 of Tax Code of the Kyrgyz Republic about time of land taxes payment by land users to the amount of 25% during the III quarter and 75% - IV quarter of current year.
3. The State Tax Inspectorate at the Ministry of Finance of the Kyrgyz Republic shall collect a unified pasture tax from land users according to their actual use.
 4. The Government of the Kyrgyz Republic shall draft the permanent basic rates of agricultural tax for use of agricultural lands and submit them for consideration to Jogorku Kenesh of the Kyrgyz Republic before November 1, 1997.

Toraga

A. Matubraimov

Attachment 1
to the Decree of the Assembly of
People's Representatives
of Jogorku Kenesh
of the Kyrgyz Republic
of March 7, 1997
No 536-1

**INTERIM BASIC RATES OF UNIFIED AGRICULTURAL TAX FOR USE OF
AGRICULTURAL LANDS**

(Som/ha)

Oblast	Irrigated Arable Land	Dry Arable Land	Plantations	Hayland	Pastures
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) Suusamyr 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
Ak-Sui rayon	393,5	204	165	69,8	15,1
Djety-Oguz rayon	356,5	200,4	158,8	54	11
Issyk-Kul rayon	316,9	193,6	176,5	54	11
Ton rayon	180	123,7	113,6	43	10,1
Tjup rayon	409,4	222,3	165,8	102,1	26,9
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
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

Oblast	Irrigated Arable Land	Dry Arable Land	Plantations	Hayland	Pastures
Djalal-Abad oblast	395	114,1	190,9	49,3	16,8
(average)	410,4	132,2	183,6	34,3	24,2
Ak-Syi rayon	408,9	132,2	194	100,2	14,1
Ala-Buka rayon	457,5	199,1	209,1	69,8	27,5
Bazar-Korgon rayon	468,5	199,1	183,6	54,6	27,5
Nooken rayon	468,5	141,7	194	59,7	24,2
Suzak rayon	112,5	52,1	0	36,5	11,6
Toguz - Torouz rayon	110	45	95,8	34,2	11,6
Toktogul rayon	110	42,5	95,7	36,5	14,1
Uch-Terek rayon	112,5	49,8	0	34,2	11,6
Chatkal rayon					

Attachment 2

to the Decree of the Assembly of
People's Representatives
of Jogorku Kenesh
of the Kyrgyz Republic
of March 7, 1997
No 536-1

**TAX RATES FOR USE OF HOUSEHOLDING PLOTS ALLOCATED TO
CITIZENS OF 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