

LAWS OF THE REPUBLIC OF TAJIKISTAN

TAX CODE OF THE REPUBLIC OF TAJIKISTAN

PART I. GENERAL PART

SECTION I. GENERAL PROVISIONS

CHAPTER 1. TAX SYSTEM OF THE REPUBLIC OF TAJIKISTAN

Article 1. Relations Regulated by this Code

1. This Code shall regulate legal relations establishing the principles for the design and functioning of the tax system of the Republic of Tajikistan and the procedure for the establishment, modification, repeal, and collection of taxes; it shall define the legal status of tax authorities, tax police units, taxpayers, tax agents, and other participants in relations regulated by the tax legislation; and it shall establish provisions regarding the identification of objects of taxation, the fulfillment of tax obligations and the adoption of measures to ensure their fulfillment, the maintenance of a registry of taxpayers, objects of taxation, and tax accounting records, the filing of charges for tax offenses, and the appeal of actions (inaction) of tax authorities and their officials.

2. The concepts and norms established by this Code and other acts of tax legislation shall apply (except as otherwise provided by the legislation) only in the regulation of relations involving taxation.

3. The collection of customs duties and other customs payments shall be regulated by the tax legislation, this Code, and other regulatory legal acts, and the collection of stamp duty shall be regulated by the Republic of Tajikistan Law "On the Stamp Duty." The collection of other compulsory payments to the budget not specified by this Code shall be regulated by the legislation on other compulsory payments.

Article 2. The Tax Legislation of the Republic of Tajikistan and its Force

1. The tax legislation of the Republic of Tajikistan shall be based on the Constitution of the Republic of Tajikistan and it shall consist of this Code, regulatory legal acts adopted on the basis of and in accordance with this Code, and international treaties recognized by the Republic of Tajikistan.

2. With regard to taxation, officially published acts of tax legislation in force on the day circumstances arise (exist) which are related to the fulfillment of a tax obligation shall apply.

Acts of tax legislation officially published in the first and/or second months of a quarter shall enter into force on the first day of the quarter immediately following the quarter in which they were published.

If acts of tax legislation are officially published in the third month of a quarter, they shall enter into force on the first day of the second month of the quarter

immediately following the quarter of their official publication.

The provisions of the second and third paragraphs of this item shall apply unless another time period for entry into force is stated explicitly in the act of tax legislation itself.

3. The interpretation of the norms and provisions of this Code, based on a representation by the Republic of Tajikistan government, shall be provided by the Majlisi Namoyandagon of the Majlisi Oli [Parliament] of the Republic of Tajikistan in the form of a relevant resolution of the Majlisi Namoyandagon, and the interpretation of other acts of tax legislation in the form of a relevant regulatory legal act shall be provided by the body that adopted the given act, except as otherwise provided by said act. Such interpretations shall be subject to official publication. The publication of acts of tax legislation, including interpretations thereof, shall be considered official if they are published in official print publications of the Majlisi Oli of the Republic of Tajikistan, the Republic of Tajikistan government, and the authorized government body.

4. The provisions of regulatory legal acts adopted on the basis of and in accordance with this Code may not conflict with the provisions of this Code. In the event of such a conflict, the provisions of this Code shall apply.

A regulatory legal act on taxes shall be considered inconsistent with this Code if said act conflicts to a certain extent with the general principles (elements) and/or the literal sense of specific provisions of this Code.

5. The institutions, concepts, and terms of civil, family, and other types of legislation of the Republic of Tajikistan used in this Code shall be applied in the sense in which they are used in those types of legislation, except as provided by this Code. In the event of a conflict between the provisions of this Code and regulatory legal acts that pertain to another type of legislation, for purposes of taxation the provisions of this Code shall apply.

6. Acts of tax legislation may be retroactive in cases corresponding to Article 45 of the Constitution of the Republic of Tajikistan.

Acts of tax legislation that establish new taxes, raise tax rates, establish or increase liability for violation of the tax legislation, and establish new obligations for taxpayers, as well as for other participants in relations governed by the tax legislation, shall not be retroactive.

Acts of tax legislation that eliminate or reduce liability for violation of the tax legislation or establish additional guarantees to protect the rights of taxpayers, tax agents, and their representatives shall be retroactive except as otherwise explicitly provided in the act of tax legislation itself.

The provisions set forth under this item shall also extend to regulatory legal acts governing the procedure for the collection of taxes payable in connection with the movement of goods across the customs frontier of the Republic of Tajikistan.

7. It shall be prohibited to include matters related to taxation in nontax legislation, with the exception of:

- 1) provisions concerning administrative offenses included in administrative legislation;
- 2) provisions concerning tax crimes included in criminal legislation;
- 3) provisions concerning the priority of tax obligations included in bankruptcy legislation;
- 4) provisions included in customs legislation;
- 5) provisions included in legislation on the stamp duty;
- 6) provisions included in legislation on state social insurance governing the earmarked use of social tax funds by taxpayers;
- 7) provisions included in legislation on the state budget for the relevant financial year;
- 8) provisions concerning taxes adopted in accordance with legislation on the establishment of free economic zones;
- 9) provisions included in legislation on other compulsory payments not established by the Tax Code of the Republic of Tajikistan;
- 10) provisions concerning taxes included in international legal acts recognized by the Republic of Tajikistan.

8. If an international treaty, recognized by the Republic of Tajikistan and containing provisions concerning taxation, establishes regulations and norms that differ from those specified by this Code and by regulatory legal acts adopted on the basis of and in accordance with this Code, the regulations and norms of the international treaties recognized by the Republic of Tajikistan shall apply.

9. Privileges specified by an international treaty on the prevention of dual taxation shall not apply to a resident of a state that is a party to the treaty if the resident in question uses another person who is not a resident of that state for the purposes of obtaining privileges.

10. For foreign states and governments, international organizations, diplomatic and consular representative offices of foreign states and governments, and diplomatic and consular personnel, as well as representative offices of international organizations and their employees, and family members of the aforementioned persons, exemption from taxes and other tax concession granted in accordance with this Code or specified by international treaties recognized by the Republic of Tajikistan shall be provided in accordance with the procedures established by the Republic of Tajikistan government. Exemption from taxes and other tax concessions must be granted within the

limits and under the conditions prescribed by this Code and international treaties recognized by the Republic of Tajikistan.

11. The authorized government body, acting in consultation with the Republic of Tajikistan Ministry of Finance, and when necessary with other government bodies of the Republic of Tajikistan, shall draft, approve, and officially publish instructions on the procedure for the calculation and payment of the following taxes and payments:

- 1) the personal income tax (tax on income of individuals);
- 2) the corporate profit tax;
- 3) the value-added tax;
- 4) excise taxes;
- 5) the land tax;
- 6) the tax on users of mineral resources;
- 7) the highway user tax;
- 8) the tax paid under the simplified system;
- 9) the uniform tax for producers of agricultural products;
- 10) the sales tax (cotton and primary aluminum);
- 11) the minimum business income tax;
- 12) the customs duty and other customs payments;
- 13) the social tax;
- 14) the stamp duty;
- 15) other compulsory payments.

No provisions of instructions that conflict with this Code and the aforementioned international treaties recognized by the Republic of Tajikistan shall have any legal force.

Article 3. The Tax System of the Republic of Tajikistan

The tax system of the Republic of Tajikistan shall be comprised of a set of taxes; principles, forms, and methods for their establishment, modification, repeal, and payment, and the application of measures to ensure their payment; as well as forms and methods of tax control and liability for the violation of tax legislation, as provided by this Code.

Article 4. Legal Basis of Taxation

1. All individuals and legal entities shall be required to pay all taxes of which they are payers in accordance with this Code.
2. No one may be required to pay taxes not established by this Code.
3. A tax that is assessed in accordance with this Code shall constitute an obligation to the state and shall be payable to the state budget.

Article 5. Tax

A tax shall be a payment to the state budget (referred to hereinafter as "the budget") established by this Code that is compulsory and has no individual

equivalent.

Article 6. Taxes of the Republic of Tajikistan

1. Taxes of the Republic of Tajikistan shall consist of national taxes and local taxes.

National taxes shall include:

- 1) the personal income tax (tax on income of individuals);
- 2) the corporate profit tax;
- 3) the value-added tax;
- 4) excise taxes;
- 5) the social tax;
- 6) the land tax;
- 7) the tax on users of mineral resources;
- 8) the highway user tax;
- 9) the tax paid under the simplified system;
- 10) the uniform tax for producers of agricultural products;
- 11) the customs duty and other customs payments;
- 12) the stamp duty;
- 13) the sales tax (cotton and primary aluminum);
- 14) the minimum business income tax;
- 15) other compulsory republic-wide payments.

Local taxes shall include:

- 1) the real estate tax;
- 2) the tax on owners of motor vehicles;
- 3) the retail sales tax;
- 4) other compulsory local payments.

3. Proceeds from national taxes shall be distributed between the republican budget and local budgets in accordance with the budget legislation of the Republic of Tajikistan. Local tax payments shall be applied to the respective local budgets.

4. Taxes shall be calculated in monetary terms and shall be paid in the domestic currency of the Republic of Tajikistan, except as provided by the legislation of the Republic of Tajikistan.

5. Tax authorities shall be responsible for the collection of taxes specified in the special section of this Code, with the exception of the tax on owners of motor vehicles. The State Automobile Inspectorate under the Republic of Tajikistan Ministry of Internal Affairs shall be responsible for the collection of the tax on owners of motor vehicles.

6. In consideration of item 7 of Article 2 of this Code, exemption from any national tax or a change in a tax rate provided for by this Code may be effected through the introduction of amendments and additions to this Code, and with respect to local taxes, on the basis of decisions of the respective local Councils

of People's Deputies.

Article 7. Procedure for the Establishment, Modification, and Repeal of Taxes

1. The establishment of new taxes, in addition to those provided for by this Code, as well as the modification or repeal of existing taxes, shall be carried out exclusively through the adoption of a Law of the Republic of Tajikistan on amendments to this Code based on a representation from the Republic of Tajikistan government.

When taxes are established, all the elements of taxation must be identified, namely: the taxpayers; the object of taxation; the tax base; the tax period; the procedure for calculation of the tax; the procedure and deadlines for payment of the tax; and in those cases provided for by this Code, tax concessions and the grounds on which they may be obtained (utilized) by the taxpayer.

2. Proposals regarding amendments and additions to the Tax Code of the Republic of Tajikistan shall be accompanied by economic and other grounds for their introduction.

[Back>>](#)

