

THE LAW OF THE REPUBLIC OF TAJIKISTAN

On Payment for Land

The purpose of introduction of payment for land is the creation of conditions for the rational use of lands, their protection and development, increase soil fertility, equalizing of the social- economic managing conditions on the lands of different quality.

Article 1. Chargeable use of land

Use of land in the Republic of Tajikistan is chargeable.

The payment for land is levied annually from land users in the form of the land tax and leasing fee.

The basis of definition of the land tax is the land users of land cadastral documentation. The land tax is paid by land users, for whom the plots of land for the permanent, urgent or life inherited use are reserved. Leasing fee is determined by the agreement between primary land user and leaseholder.

The payment for land is established after the consideration of the areas' composition, their quality and location of the plot of land, cadastral evaluation of lands, character of use and ecological peculiarities.

Basis of the land tax account rate is the price of the point hectare.

Article 2. Establishment of the land tax

The average rates of the tax from one hectare of land on cadastral zones and on kinds of area are established in the following amounts (in rubles):

Denomination of the cadastral zone	Arable lands and perennial plantings		Pastures and the hayfields	Roads, streets, squares, public buildings, woods, collector channels and irrigation ditches	Other lands, which are not used in agriculture
	Watering	Dry-farming			

Leninabad	8311	635	84	642	88
Gissar	8854	1578	146	491	63
Garm	7169	2169	146	327	38
Kulob	9271	1775	262	466	63
Vakhsh	12880	1324	115	781	101
GBAR (without Murgab zone)	2515	1324	71	277	38
ON REPUBLIC	10000	1324	146	454	49

Considering changes of the tariffs on the goods (work, service) and expenses for their manufacture, as well as materials certification of state land cadastre, Majlisi Oli of the Republic of Tajikistan, according to the offer of the Government of the Republic of Tajikistan, annually during the confirmation of the State budget of the Republic of Tajikistan establishes indication coefficient of the land tax rates established by the present Law.

The average rates of the land tax for administrative regions of the Republic are established by the Government of the Republic of Tajikistan according to the presentation of the Committee of land resources and system of land tenure regulation attached to the Government of the Republic of Tajikistan.

The rate of the land tax does not depend on results of economic activity of land users and it is established in the form of the stable payments for land square unit in the account for one year.

Article 3. Peculiarities of taxation of agricultural lands

Land tax is levied from the land users who are busy with d manufacture of agricultural products. Taxation on the income in regards to them, with the exception of agricultural enterprises of the industrial type (integrated poultry farms, hothouse plants, stockbreeding complexes, fish processing plants and others) are not applied.

Article 4. Payment for populated area lands

Taxation for lands of cities and settlements of an urban type is levied in the following amounts:

a) On cities of Dushanbe, Khujand, Kurgan -Tube and Kulob:

From the enterprises, institutions and organizations - 30 000 rubles for a hectare;

From the citizens - 2 rubles from square meter;

b) On cities of Republican and regional subordination and city of Khorog:

From the enterprises, institutions and organizations - 20 000 rubles from hectare;

From the citizens - 1,5 rubles from square meter;

c) On cities and settlements of an urban type of district subordination:

From the enterprises, institutions and organizations - 15 000 rubles from hectare;

From the citizens - one ruble from square meter.

Taxable area is included land engaged for building erections, plots necessary for their allowance, as well as sanitary-protective zones of objects, technical and other zones.

The land tax for the borders plots of the village settlements or gardening companionships which are placed at citizens' disposal for the individual and collective gardening and truck-gardening, personal subsidiary plot as well as for juridical persons and other purposes, is established for the whole square of the plot, proceeding from the average rate of the tax from economies, which lands are located around the settlement.

Taxation on the plots of land, placed at the citizens' disposal for haymaking and of cattle pasture is established according to the rates for given area.

Article 5. Payment for lands of non-agricultural use

Taxation for land of state wood and water fund, industry, transport, communication, defense and other use located outside the settlements is levied in accordance with the average rates of the tax for lands of agricultural use of the administrative region.

Article 6. The order of granting of tax account

Land users (juridical and physical persons) present to tax bodies on the plot of land's location, the payment of the land tax, moaned from them annually till the February 1 of accounting year.

On the newly set plots of land tax payment is represented during the month from the moment of their setting.

The tax bodies conduct taxpayer registration and carry out the control on the correctness of its calculation and payment.

Article 7. Terms of the land tax payment

The sum of the land taxes are paid by payers:

On lands specified in Article 3 of the present Law, till November 15 on the equal shares of the annual sum;

On lands specified in Articles 4 and 5 of the present Law, till March, 15, June, 15, September, 15 and December, 15 on the equal shares of the annual sum.

Article 8. Receipt and use of land payments

Receipt and use of the land payments are carried out in accordance with the Articles 34 and 36 of Land Code of the Republic of Tajikistan.

The control of the target use of means from the land payments are placed on the Ministry of finances of the Republic of Tajikistan and Committee of land resources and land tenure regulation attached to the Government of the Republic of Tajikistan and Hukumats of cities and districts.

Article 9. Privileges on the land tax levy

From the land tax are released:

Land users (juridical persons), whose activity are financed at the

state budget expense;

Pre-nursery and seeds-growing farms, sort-testing stations for plots of land which are used exceptionally for the pointed purposes;

Religious institutions, on whose lands cult buildings used by them are situated, protecting by the state as monuments of a history, culture and architecture;

Juridical and physical persons who have received for use violated lands (demanding re-cultivation) and lands, located in the stage of agricultural development during 3 years and physical persons who have received cultivated lands for use - during one year;

Dehkan (private) farms during three years on the again mastered lands and a year - on the cultivated lands;

Invalids of all categories, person suffered as a result of accident on Chernoble AES, participants of Great Patriotic War, and War in Afghanistan and person equated with them, military men of urgent service and pensioners for lands, given for personal subsidiary economy.

List of the juridical persons specified on the second and third parts of the present Article is established by the Government of the Republic of Tajikistan.

Article 10. Tax free lands

The following lands are not subject to the taxation:

Lands occupied by the observation strip down the state border;

Lands of the common use of the settlements and municipal economies;

Lands occupied on normative terms for the constructions of the production and non-production objects;

Lands occupied under glaciers and landslides;

Lands of the free state reserve.

Article 11. Responsibility for infringement of the present Law

The legal and physical persons bear responsibility for infringement of the present Law according to the legislation of the Republic of Tajikistan.

President of the Republic of Tajikistan E.RAHMONOV

№449, May 15, 1997, Dushanbe