

Кумитаи андози назди Ҳукумати
Ҷумҳурии Тоҷикистон



Tax Committee under the Government
Republic of Tajikistan

NEW EDITION OF THE TAX CODE OF THE REPUBLIC OF TAJIKISTAN



TYPES of TAXES



CURRENT

8 Nationwide taxes

- Income tax
- Profit tax
- Value added tax
- Excise tax
- Natural resource taxes
- Social tax
- Tax on aluminum sales
- Road user tax

2 Local taxes

- Vehicle tax
- Real estate tax

PROPOSED

6 Nationwide taxes

- Income tax (individual and legal entities)
- Value added tax
- Excise tax
- Natural resource taxes
- Social tax
- Tax on aluminum sales

1 Local tax

- Property taxes
(real estate tax, land tax and tax on vehicles)

Special tax regimes



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Current 4

- Tax treatment of individuals conducting business on the basis of a patent or certificate
- Simplified tax regime for small businesses
- Simplified tax regime for agricultural producers
- Special taxation regime for gamblers

Proposed

- Tax treatment of individuals conducting business on the basis of a patent or certificate
- Simplified tax regime for small businesses
- Simplified tax regime for agricultural producers
- Simplified tax regime for gamblers
- Simplified taxation regime for poultry and fish farming and production of compound feed for birds and animals (in force till 31.12.2023)
- Simplified taxation regime for innovation and technologies (in force till 31.12.2026)
- Participants of the securities market (till 31.12.2026)

Tax rates

Value added tax (VAT)



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Current

Proposed

18%

Standard rate

15%

Standard rate

7%

Reduced rate for construction
and public catering services

7%

Reduced rate for construction
and catering services **hotel
services (without credit of the
paid VAT)**

5%

Reduced rate for education and private
health services

5%

Reduced rate for education and private
health services in sanatoriums and resorts

5%

Sale of domestic agricultural products,
processing of agricultural products

Note:

- A reduced VAT rate is applied without the off-set right: it is charged on the total turnover of goods (work, services)
- VAT rates for taxable transactions and taxable imports are set from 1 January 2024 to 31 December 2026 at 14 per cent and from 1 January 2027 at 13 per cent

Tax rate

On income of legal entities (profits)



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Current

23% All types of activities

production **13%**

Extraction of
natural resources **13%**

Proposed

20% Credit and financial institutions
and mobile companies

18% Other activities

Производство **13%**

Extraction of
natural resources **18%**

Note: According to the transitional provision of the draft Tax Code, as of 1 January 2026, the tax rate on the income of legal entities for the production of goods (13%) is 18%

Tax rates

on income (individuals)



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Current

Exempt from taxation

no more than one individual deduction
60 Somoni (1 CI*)

Taxable income from the principal occupation

8% from 60 to 140 Somoni
13% over 140 Somoni

Non-resident's income
from paid work **25%**

Others
earnings **13%**

Proposed

Exempt from taxation

-no more than two individual deductions
120 Somoni (2 CIs*)
- Deduction of non-cash expenditures, up to 10 per cent of total income received

12% Taxable income from
the principal occupation

Non-resident's income
from paid work **20%**

Other
earnings **15%**

* CI – calculation indicator

Social tax rate



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Current

25% Policyholder

1% Insurer

Proposed

For state institutions

25% Policyholder
1% Insurer

Other institutions

20% Policyholder
2% Insurer



Excise tax rate and natural resources tax

Current

Excise

5% Telecommunications
services

natural resources tax



Export
rent

Proposed

Excise

7% Telecommunications
services

natural resources tax

Export
rent **2%** from 2023

4% From 2025

6% From 2027



Preferential tax treatment

Current



Taxation of construction hydroelectric plants



Special taxation regime of new and existing enterprises engaged in the full-cycle processing of cotton into final products



Special taxation regime for poultry and fish farming and production of compound feed for birds and animals



Special taxation regime of securities market participants



Taxation of production-sharing agreements (contracts)



taxation within the Free Economic Zones

Proposed



Preferential tax treatment is excluded;



Preferential tax regimes for hydroelectric plants, cotton processing are excluded but existing concessions are retained until the end of the benefit period



Preferential tax regimes for poultry and fishing, taxation of subjects of the securities market and free economic zones have been moved to special tax regimes



What is new?

In the draft new edition of the tax code of the Republic of Tajikistan



Committee on Tax Evasion



Requirement on the use of experts for tax control



Provision for tax monitoring



Transfer pricing is provided to regulate transactions between related parties



Establishment of a board for the pre-trial resolution of tax disputes



Tax principles are specific and provided in detail in relevant articles



Provision is made for the use of an electronic fiscal cheque and a virtual cash register (cash register)



An electronic labeling system or QR code was developed to control excisable goods



Possibility to use **functional** currency



Electronic coding for imported and domestic goods



Regulation on professional assistance to citizens and taxpayers by independent tax advisors



Commission On Tax Evasion



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If the Tax Authority considers that the taxpayer's actions are tax evasion actions, the Tax Authority should forward the materials to the Tax Evasion Commission for an advisory opinion.

Actions of tax authorities

If the Commission considers the measures taken by the taxpayer as tax evasion, the tax authority shall:

- Defines the tax obligation of the taxpayer;
- Compensatory adjustments to tax liabilities to avoid double taxation

Engagement of experts for tax control

Tax officer



If necessary, an expert is involved by the tax authority to participate in actions to implement tax control.



An expertise is appointed if special knowledge in the fields of science, technology, art or craft is required to clarify emerging issues.

Tax payer

When conducting an expert examination, the taxpayer has the right to:

- › respond to an expert testimony
- › Request the appointment of an expert from among the above
- › Ask additional questions to obtain expert opinion

- › To attend, with the permission of an official of the tax authority, the examination and give explanations to the expert

- › Review the consultant's opinion and provide a reasoned opinion on the expert opinion

Tax monitoring



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! Voluntary action by a taxpayer on the basis of a mutual agreement between the tax authorities and the taxpayer to prevent non-compliance with the tax law



Participation

is implemented if the gross income of the taxpayer in the last accounting year is more than 15 million somoni.



Initiation

Upon the request of a tax-payer



Termination

Of the tax monitoring takes place on the basis of:

expiration of the term for tax monitoring;

early termination at the initiative of the tax authority in cases provided for by the Tax Code

Basic principles of tax monitoring



Lack of desk control, timing survey and field tax audits



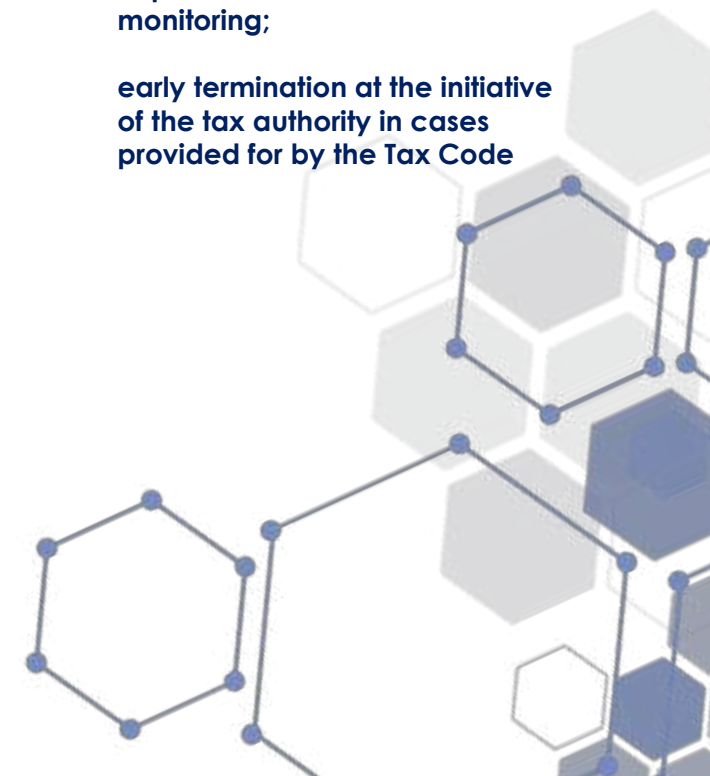
Tax exemption (penalties)



Providing access to information systems of taxpayers in real time



Obtaining a reasoned opinion from the tax authority on the results of tax monitoring



Tax monitoring Communication



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- ! Communication is based on agreement
- ! Exchange of documents and information between tax authority and taxpayer takes place electronically
- ! The procedure for the tax authority's access to the taxpayer's information system is determined



Tax monitoring (TM)-Period and timing



Tax monitoring period - financial year



The tax monitoring period is from 1 January of the next reporting year and covers the period specified in the agreement



Procedure of the mutually agreement

The Tax Authority notifies the taxpayer, within two months of the date of termination of the tax monitoring, of the existence (absence) of the outstanding conclusions sent to the taxpayer during the tax monitoring



Clarification of disagreement with the opinion is sent to the tax authority within 1 month from the date of receipt of the opinion



Tax authority, during the period 3 days to send all the materials to the competent public authority for initiation of the procedure of mutual agreement



The mutual agreement procedure shall take place within 1 month from the date of receipt of the material



The taxpayer shall, within one month from the date of receipt of the notification of the authorized State body, submit his/her position to the tax body and the authorized State body



In case of disagreement with the final opinion of the authorized state body, the taxpayer applies to the Council for Pre-trial Resolution of Disputes or to the judicial authorities

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THANK YOU

