

Tax committee under the Government  
of the Republic of Tajikistan



Налоговый комитет при Правительстве  
Республики Таджикистан

# TAX ADMINISTRATION IN TAJIKISTAN



# TAX CODE



Tax Committee under the  
Government of the  
Republic of Tajikistan

The Tax Code provides for a number of new provisions, such as:



Tax Avoidance Commission;



Involvement of experts for tax control;



Creation of a council for  
pre-trial resolution of tax disputes;



Principles of taxation;



The use of an electronic fiscal receipt and virtual  
cashier machines;



Electronic marking system or QR codes  
for control of excisable and other  
goods;



Ability to use functional currency;



Professional assistance to citizens and  
taxpayers by independent tax consultants;



Tax monitoring;



Criteria for assessing the level of risk, etc.

# TAX CODE



Tax Committee  
under the Government  
Republic of Tajikistan

**In general, the main goal of developing and adopting a new edition of the Tax Code is to stimulate and create more favorable conditions for investment and entrepreneurship.**

As stated in the preamble of the Tax Code in the new edition



The Tax Code defines the organizational, legal and economic framework for the establishment, change, cancellation, calculation and payment of taxes, the fulfillment of tax obligations and is aimed at the formation, development and stimulation of economic activity.



# primary goal

Tax Code in the new edition



Налоговый комитет  
при Правительстве  
Республики Таджикистан



Business support through the development of tax administration

Improving and expanding electronic services to citizens and taxpayers

Digitalization of the activity of tax authorities

Implementation of national strategic goals

In the new version of the Tax Code, in order to ensure the competitiveness of the national economy, create a favorable investment climate, attract foreign direct investment, ensure the transparency of the activities of business entities and, on this basis, reduce the level of the shadow economy and increase state budget revenues, as well as equating tax rates with neighboring countries and major trading partners of the country, it provides for a number of additional benefits and preferences.

excluded from the list of taxes

road user tax

Corporate tax combined with income tax

transport tax and land tax combined with real estate tax

# tax rate

on personal income



Налоговый комитет  
при Правительстве  
Республики Таджикистан

## Earlier

### Exempted from taxation

no more than one personal  
deduction 60 somoni

### Taxable income from the main workplace

**8%** from 60 to  
140 somoni

**13%** over  
140 somoni

Income of a  
non-resident from  
hired work

**25%**

## Now

### Exempted from taxation

no more than two personal  
deductions 136 somoni

**12%** Taxable income from  
the main workplace

Income of a  
non-resident  
from hired work

**20%**

# tax rate

on income of legal entities (corporate tax)



Налоговый комитет  
при Правительстве  
Республики Таджикистан

## Earlier

**23%** Credit and financial organizations and mobile companies

**23%** Other activities

Production **13%**

Extraction of natural resources **13%**

## Now

**20%** Credit and financial organizations and mobile companies

**18%** Other activities

Production **13%**

Extraction of natural resources **18%**

# tax rate

## value added tax (VAT)



Налоговый комитет  
при Правительстве  
Республики Таджикистан

### Earlier

### Now

**18%**

standard rate

**15%**

standard rate

**7%**

Reduced rate for construction works and catering services

**7%**

Reduced rate for hospitality, construction and catering services

**5%**

Reduced rate for training services and activities for the provision of medical services in sanatoriums and resorts

**5%**

Reduced rate for training services and activities for the provision of medical services in sanatoriums and resorts

**18%**

Sale of agricultural products of domestic production, processing of agricultural products

**5%**

Sale of agricultural products of domestic production, processing of agricultural products

\* Note: The reduced VAT rate applies without the right to a tax credit. That is, it is charged from the total turnover of goods (performance of work, provision of services)

# tax rate

social tax

## Earlier

**25%** Insurer

**1%** Insured



Tax Committee  
under the Government  
Republic of Tajikistan

## Now

For budgetary institutions

**25%** Insurer      **1%** Insured

For other organizations

**20%** Insurer      **2%** Insured



# Prevention of difficulties



Tax Committee  
under the Government  
Republic of Tajikistan

In this direction, a corresponding plan was also adopted to strengthen explanatory work, primarily among taxpayers, as well as some relevant ministries and departments.

# 13

Telecasts through TV channels "Tojikiston" and "Safina"



In Telegram and Viber instant messengers, a separate page was opened called "Explanation of the Tax Code in the new edition"



zoom

Explanatory work was also carried out through a modern computer program via the Internet in real time

25.0  
thousand

man signed

165  
thousand  
times

page views

12.0  
thousand

people received an electronic version of the Tax Code in a new edition

60000  
10

Explanatory interviews on the radio "Khovar", "Vatan" and "Imruz"

# Benefits and exemption



**In order to strengthen industrial potential, increase production capacity, form and strengthen e-government, in addition to the benefits operating in accordance with the provisions of the previous Code, the new Tax Code provides for**



Simplified regime of taxation of innovative and technological activities with tax and customs benefits for a period of 5 years

At the same time, the import of innovative technological equipment used directly for the own needs of such entities is exempt from VAT.



**Import and subsequent supply of agricultural machinery and equipment, spare parts for them and components, spare parts and components for cars, trucks and loading vehicles by assembly and installation enterprises (manufacturers) are exempt from VAT.**

**Reducing the types of taxes and reducing tax rates in the new edition of the Tax Code allowed taxpayers to save money in 2022**

More than **1.5** Billion  
Somoni  
(Tajikistan  
currency)

# Electronic Services



Tax Committee  
under the Government  
Republic of Tajikistan



Personal account of the taxpayer



Electronic invoices



TIN search



tax calculator



Unified State Register



Online registration for the admission of citizens to the Tax Committee



Submission of documents for state registration



Online consultant



Rental Income Tax



Questions and suggestions



Verification of electronic documents



Paying taxes with bank cards



More than

80

types of electronic services on the site [andoz.tj](http://andoz.tj), the number of which is gradually increasing

# My tax

which includes several types of electronic services



Tax Committee  
under the Government  
Republic of Tajikistan



Verification of electronic documents



Information about the state employees



Addresses of inspections



TIN search



tax calculator



tax calendar



Online registration



Instructions and Tax Code



The tax calculator has been put into operation since 2015, and according to the database, to date, more than 950.0 thousand taxpayers and citizens have used it

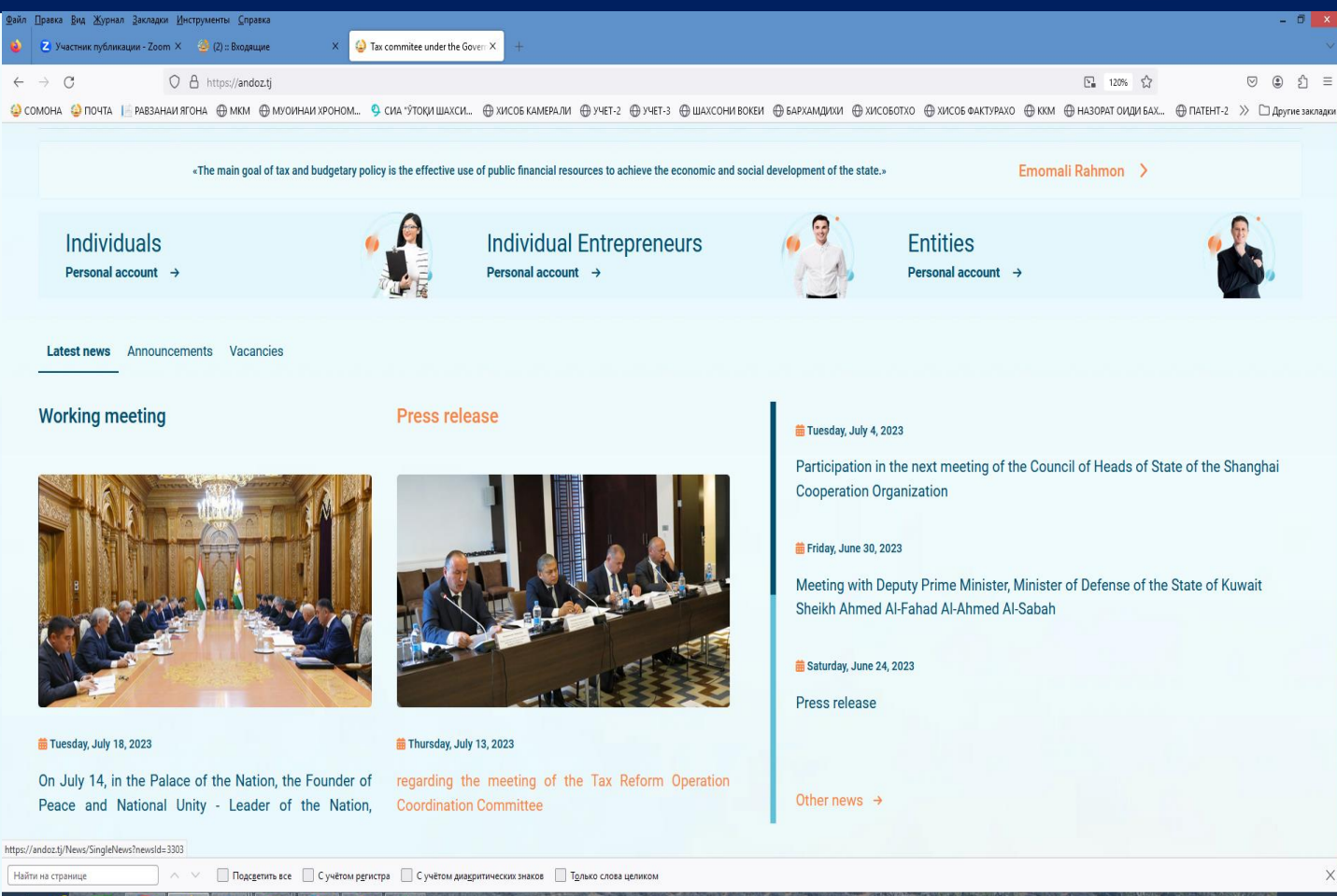
# website andoz.tj

was created back in 2007



Налоговый комитет  
при Правительстве  
Республики Таджикистан

The website of the Tax Committee contains all types of tax services for taxpayers and citizens, aimed, as mentioned above, at simplifying the fulfillment of tax obligations, and generally contributing to the implementation of the concept of e-government and the transition to a digital economy



In accordance with the results of the analyzes and monitoring of the use of electronic public services by the Tax Committee to date:

More than **85%**

taxpayers are active users of the site

**70%**

of which have information about the Contact Center

More than **60%**

used electronic services provided by the tax authorities

# Cashless payments



Налоговый комитет  
при Правительстве  
Республики Таджикистан

! In order to expand the use of non-cash payments, save time for citizens and taxpayers when paying the amount of taxes in accordance with the provisions of the Decree of the Government of the Republic of Tajikistan dated November 30, 2018, No. 565 "On measures to expand non-cash payments", an acquiring service was posted on the website of the Tax Committee, through which taxpayers and citizens have the opportunity without visiting bank service points using bank payment cards

**VISA**



pay the due amounts of taxes, including taxes on real estate, land tax, transport tax, state duty and other taxes, depending on the type of business activity.

To ensure the payment of taxes through the acquiring service, cooperation has been established with several banks, including:



**АМОНАТБОНК**  
Банки давлатии амонатгузори  
Ҷумҳурии Тоҷикистон



**МЕЖДУНАРОДНЫЙ  
БАНК  
ТАДЖИКИСТАНА**



**COMMERCE BANK  
OF TAJIKISTAN**



**алиф**



**СПИТАМЕН  
БАНК**  
живи достойно!

а также через  
другие банки



# Cash register in real time (online)

**33.1**  
thousand  
pieces

At the moment, cash registers with  
fiscal memory are installed by  
taxpayers

**26.7**  
thousand  
pieces

of which are used in their business  
activities

Of these, 70%



total transactions  
in 2022

**26,8**  
Billion somoni

**>** **5,8**

billion somoni more  
than in 2021

**28%**



Number of  
electronic POS  
terminals

**4.3**  
thousand pieces

**>** **734**

pieces more than in  
2021

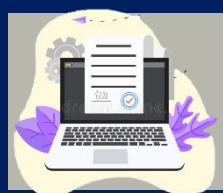


number of QR code  
users

**17.2**  
thousan

**>** **6.2**

thousands more  
than in 2021



Submission of  
declarations in  
electronic form

**157**  
thousand

**>** **19.0**

thousand more  
than in 2020



# BANK ACCOUNT



Tax Committee  
under the Government  
Republic of Tajikistan

Another form of public service provided by the tax authorities in electronic format is “Opening a banking account in financial and credit organizations”.

## Earlier



to open a bank account, the tax authorities issued an information letter to taxpayers on paper

## Now



As a result of the introduction of a new service by the Tax Committee, the opening of bank accounts in financial and credit organizations is carried out in electronic format

In accordance with the database of the Tax Committee, until January 2022, financial and credit organizations sent information to the Tax Committee about the opening of bank account

# 117.0

Thousand of bank account



# Cooperation



Налоговый комитет  
при Правительстве  
Республики Таджикистан

For the practical implementation of the Concept of the Digital Economy and the Program for the Development of Tax Administration for 2020-2025, agreements have been signed in recent years on the exchange of information in electronic format with:



Ministry  
finance



Customs Service



National Bank



State Savings Bank  
"Amonatbank"



State Committee for Land  
Management and Geodesy



Agency for Statistics

and a number of other  
government agencies



## The expansion of public services in electronic format should take a number of measures, including:



In cooperation with financial authorities, accept and approve residency documents;



Carry out registration of business entities in electronic format within 24 hours;



monitor the execution of appeals and requests of taxpayers received by the Tax Committee;



Form large-volume information databases (Data-centers)

Кумитаи андози назди Ҳукумати  
Ҷумҳурии Тоҷикистон



Tax Committee under the Government  
Republic of Tajikistan

**THANK YOU FOR YOUR ATTENTION**

