

Current Tax System

Serial Number	Taxes	Taxpayers	Objects of Taxation (Base of Taxation)	Tax Rates
Goods and Services Taxes				
1	Value Added Tax	All legal entities and individual entrepreneurs registered for Value Added Tax purposes	Supply and import of goods into Tajikistan, performance of works and rendering of services in Tajikistan	15%, with some goods and services subject to a rate of 7%, 5% and 0%
2	Excise Tax	Individuals and legal entities producing/importing excisable goods or providing excisable services	Nine types of consumer goods such as tobacco, alcohol, mineral fuels, cars. Four types of services such as mobile communication services, data transmission services	Ad valorem, specific duty
3	Sales Tax	Persons who deliver, import/export, process or transfer primary aluminium	Value of primary aluminium	3%
4	Customs Duty	Owner of imported/exported goods or their representatives	Goods allowed to be imported into and exported from Tajikistan	Ad valorem, specific duty, or combination of both
Income Taxes				
5	Corporate Income Tax	Legal entities within Tajikistan, including resident and non - resident legal entities	Taxable income received by resident and non - resident legal entities	Standard rate 18%, with a reduced rate of 13% for legal entities producing goods and an increased rate of 20% for the activities of financial institutions and mobile companies

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6	Individual Income Tax	Resident taxpayers: (1)All Tajik citizens; (2)Foreigners who are present in Tajikistan for more than 182 days in a consecutive 12-month period	Income derived from inside Tajikistan or outside Tajikistan	Employment income of residents is taxed at a rate of 12%, for non-residents the rate is 20%. Other taxable income is taxed at a rate of 15%
		Non-resident taxpayers: individuals who do not fulfil the conditions for resident taxpayers	Income derived from inside Tajikistan	
Other Taxes				
7	Social Tax	Resident legal entities, non-resident legal entities and natural persons in Tajikistan	Amount of wages, remunerations and other benefits paid by legal entities to natural persons	2%: for natural persons 20%: for legal entities
8	Tax on Immovable Property	Owners of immovable property or persons using immovable property	The total area occupied by the buildings, houses, and flats	Rates range from 3% to 15% depending on use and size

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9	Land Tax	Land users, lessors and agricultural producers	Area of the land plot	Rates are established by the Government of Tajikistan, which vary depending on the location of the land plot
10	Vehicle Tax	Persons who own or use a motor vehicle	Engine power of the motor vehicle	Tax is computed as a percentage of the calculation index, the percentage ranges from 1% to 15%
11	Signature Bonus	Persons who have won the tender for the right to use natural resources, or who obtained this right on the basis of direct negotiations or licence	Licence for the right to extract natural resources such as mineral resources, coal, oil, gas condensate, etc.	Rates are determined by the Government of Tajikistan
12	Commercial Discovery Bonus	Persons who use the natural resources within the framework of obtained licences (permits) and applies to the authorised state body for commercial discovery of minerals	Licences for the extraction of mineral resources or for combined exploration and production	Rates are determined by the Government of Tajikistan
13	Royalties on Production	Persons who extract or process minerals	Value of extracted minerals	0%-10%
14	Water Royalty	Persons who use water for generation of electricity	Quantity of electricity produced	0.06 calculation index for every 1,000 kilowatt/hours of electricity produced
15	Export Rents	Exporters of raw materials, such as concentrates of precious, ferrous, radioactive metals, raw cotton, thread, wool and leather	Value of exported raw materials	2%