

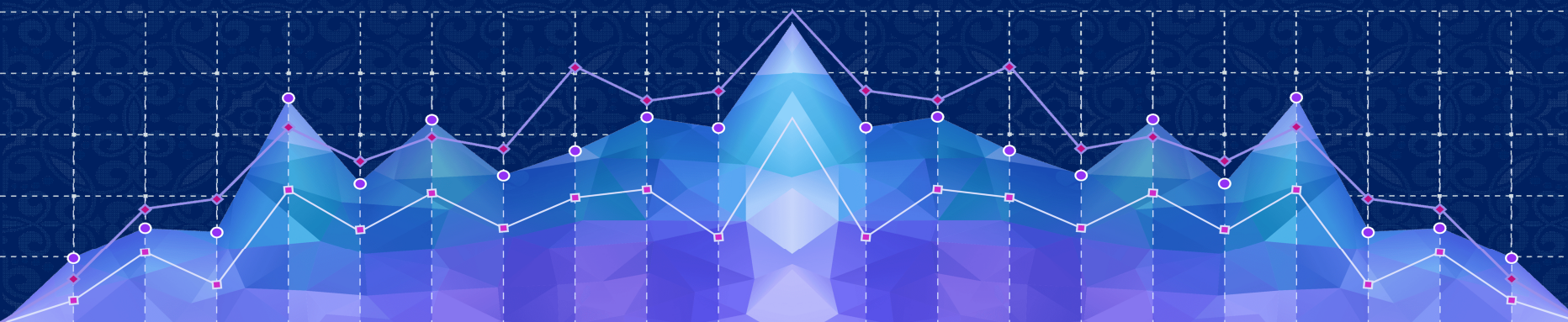
Кумитаи андози назди Ҳукумати
Ҷумҳурии Тоҷикистон



Tax Committee under the Government
of the Republic of Tajikistan

TAX ADMINISTRATION OF THE REPUBLIC OF TAJIKISTAN

COUNCIL OF THE SECRETARIAT OF THE BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM



FACTORS FOR IMPROVING TAX ADMINISTRATION



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Improvements in Tax legislation

Adoption of the Tax Administration Development Program

Social tax from
25% to 20%

CIT from 23% to
18%

PIT for non resident
from 25% to 20%

VAT from 18%
to 14%

Road user tax
(excluded)



Capabilities of ITMIS



E- Registration of Taxpayers

Tax Accounting Management



Formation of Taxpayer Ledger and Reconciliation Acts



Issuance of invoices



Submission of tax returns and reports

Virtual warehouse

Electronic document management



Electronic services for taxpayers

Tax benefit accounting



VAT refund



VAT administration

Tax regime accounting



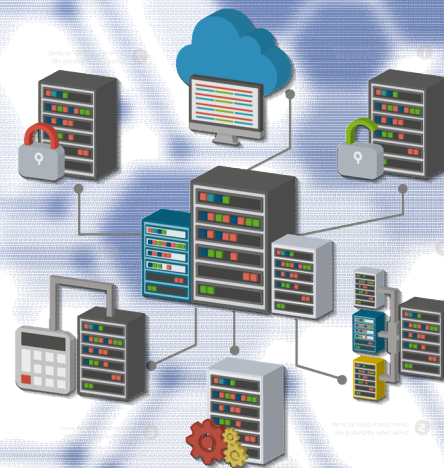
Online cash registers

Data exchange with other sources



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The digitalization of economies around the world is progressing at an increasingly rapid pace, bringing fundamental changes to all aspects of society. Technological innovations and advancements are driving dynamic and radical transformations in tax systems globally, and tax authorities, as key government institutions, are at the forefront of digital transformation.



ELECTRONIC SERVICES



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Taxpayer personal account



Electronic invoices



TIN search



Tax calculator



Unified State Register



Online appointment for citizen
reception at the Tax Committee



Submission of documents for state
registration



Online consultant



Personal income tax



Questions and
suggestions



Personal income tax on
rental income



Tax payment through bank
cards



More
than

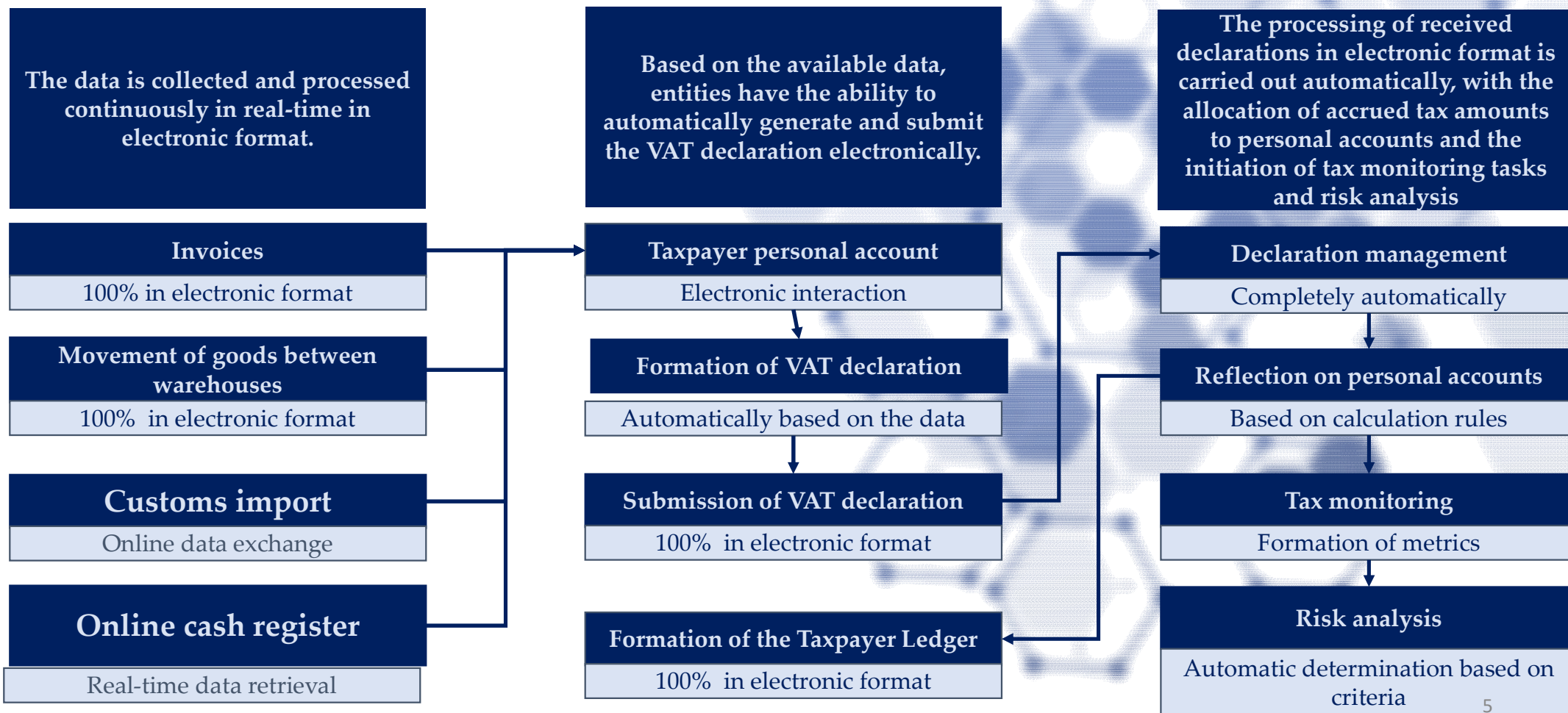
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types of E-Services available at the website andoz.tj, the
number of which is gradually increasing.

VAT ADMINISTRATION



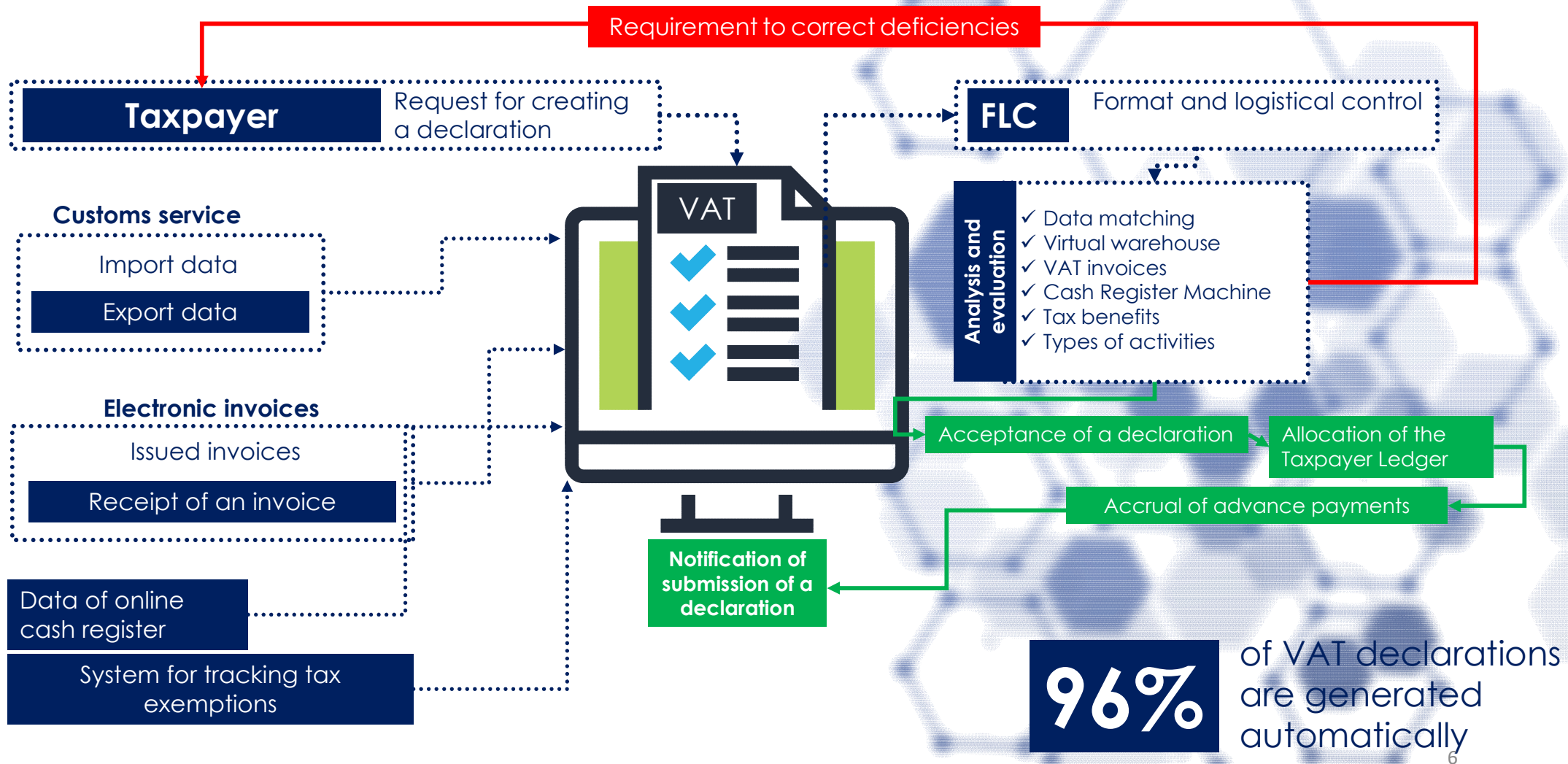
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ARCHITECTURE OF DIGITAL VAT TAX ADMINISTRATION



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THE KEY TRENDS IN VAT ADMINISTRATION



The application of VAT is becoming increasingly popular and important.



Countries are experimenting with opportunities to increase the VAT rate.



VAT rules and rates are entering a period of volatility.



VAT fraud is thriving and flourishing.



The growth of requirements for digital reporting and regulatory compliance.

Opportunities for reducing the VAT tax gap

To reduce the VAT tax gap in B2B and B2C, we have implemented:



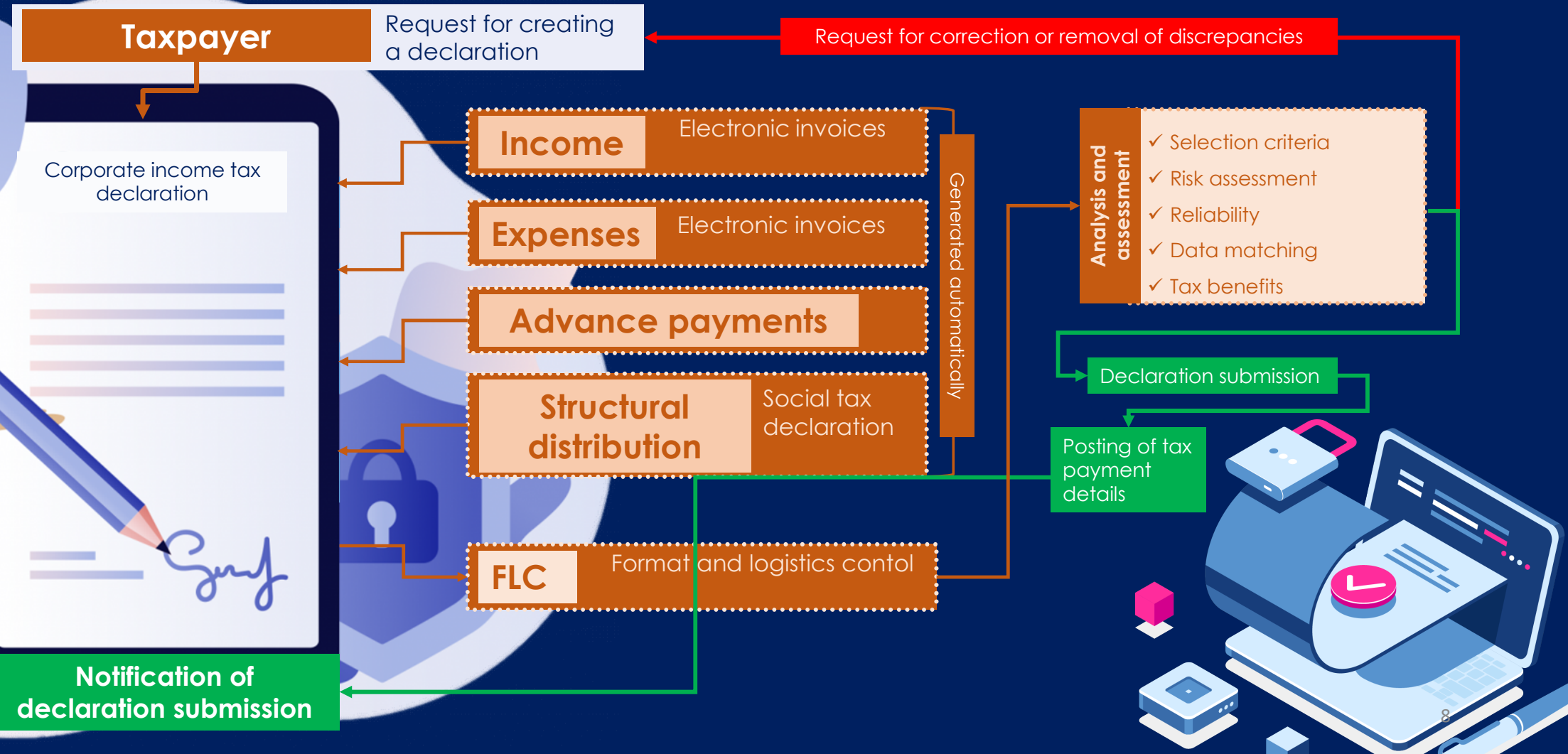
Mandatory tax reporting for electronic VAT/electronic invoicing.

Online cash registers equipped with secure fiscal memory units that transmit fiscal data to tax authorities in real-time.

THE ARCHITECTURE OF DIGITAL TAX ADMINISTRATION FOR CORPORATE



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Cooperation within the framework of BRITACOM



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THANK YOU FOR YOUR ATTENTION

