



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024



Improving of the tax environment in the Republic of Tajikistan

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Belt and Road Initiative



“The Belt and Road Initiative is a timely necessity that unites the economic interests of many countries”

President of the Republic of Tajikistan His Excellency Emomali Rahmon



Tax Committee, together with the Secretariat of the BRITACOM on May 29th , 2024 held a virtual seminar about tax system of the Republic of Tajikistan within the 7th Tax Administration theme day “Better Connections for a Better Future”



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Improving of the tax legislation of the Republic of Tajikistan

The Tax Code of the Republic of Tajikistan in new edition was put into effect in 2022 through sustainable evolution process.

1991-1999. formation of the tax system and adoption of the 1st Tax code of Tajikistan

2005 Tax Code of Tajikistan in new edition (reduction of rates, new benefits, simplification of tax administration)

2013 Tax Code of Tajikistan in new edition (the number of taxes reduced by 50%, file returns reduced by 40%, tax reporting reduced by 80%.

2022 Tax Code of Tajikistan in new edition (taxes reduced from 10 to 7 types, tax rates reduced significantly, prominent digitalization of tax administration)



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Improving of the tax legislation of the Republic of Tajikistan

Social tax from
25% to 20%

PIT for non resident
from 25% to 20%

CIP from 23% to 18%

VAT from
18% to 14%

Road user tax
(excluded)





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Improving of the tax legislation of the Republic of Tajikistan



Establishment of a council for pre-trial resolution of tax disputes.



Electronic fiscal receipts and virtual cash registers are used.



Electronic product labeling system is used for imported and domestic goods.



Data analysis and automatic desk audit are used.





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Improving of the tax legislation of the Republic of Tajikistan

Tax monitoring Information interaction

- Information interaction is carried out on the basis of an agreement
- The exchange of documents and information between the tax authority and the taxpayer takes place electronically.
- The procedure for access of the tax authority to the taxpayer's information system is determined

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Digital development of the tax services in the Republic of Tajikistan

- full e-filing and e-payment;

- automatic declaration filling;

- e-VAT invoices and
calculation;

43 Digital Tax
Services

-Open Interface API;
-cloud data;

- e-registration of
taxpayers and their
profiles;

-electronic product labeling system;

electronic fiscal receipts
and virtual cash



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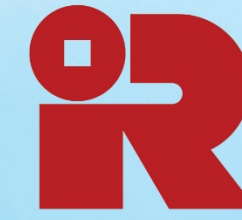


Tax Committee under the Government of the Republic of Tajikistan will continue its efforts in order to improve the tax environment in the Republic of Tajikistan and ready to deepen the tax administration cooperation with BRI Jurisdictions for high-quality Belt and Road development





The 5th Belt and Road Initiative Tax Administration Cooperation Forum



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Thank you for your attention

