Manual of using the taxpayer personal account

for non-residents (e-VAT)

1. Registration in the personal account of non-resident taxpayer.

Step 1. In order to register in the Tax Committee, you should enter the website of the Tax Committee under the Government of the Republic of Tajikistan andoz.tj. When scrolling down, a window of electronic services is displayed, where the "e-Filing system for foreigners" is available.



Step 2. For starting the registration you need to login here.



Step 3. Next, when you open the window, you need to select the option "New Registration".

← → C		🖩 Q 🖈 🍖 F 🔍 🚺 🗯 🌘 :
	Tax Committee under Government of Republic of Talikistan	
	e-Filing	
	usemame	
	password	
	8754 Contribu	
	Сарійна	
	Forgot password New Registration	
	Looin	
	Login	

Step 4. After choosing the "New Registration" option, please fill in an application on tax accounting and registration for the purpose of value added tax for the non-resident that provides electronic services in the Republic of Tajikistan.

← → C 🔒 secure.andoz.tj/Login/Registration			@ ☆ 🍖 F ⊕ O 🗯 🚱
TAX COMMITTEE UNDER GOVERNMENT OF REP	UBLIC OF TAJIKISTAN		
-	APPLICATION		
ON TAX ACCOUNTING AND REGISTRA	TION FOR THE PURPOSE OF VALUE ADDED TAX FOR THE NON-RESIDENT THAT PR	OVIDES ELECTRONIC SERVICES IN THE REPUB	LIC OF TAJIKISTAN
Full name of the taxpaver			
· _ · · · · · · · · · · · · · · · · · ·			±
Trademark			9
			Ĩ
Taxpayer identification number assigned in the country of		1	
registration or other equivalent			
Registration number issued by the registration authority in the country of registration		(III)	
Country of company registration	Республика Таджикистан	\$	
Legal address of the company in the country of registration			^
Corportate e-mail			M
Corporate web-site			۲
Corporate phone number			
			9
Lastname, name and middlename of the authorized person			2
(head of the Company)			
Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan Authorized corresponding of the tayon or		
	Autionized representative of the taxpayer		

Step 5. The application should be filled in by correct data in each separate field:

• "Full name of taxpayer" – the full name of the non-resident/tax agent specified in the document confirming the state registration in the country of origin;

TAX COMMITTEE UNDER GOVERNMENT OF RE	PUBLIC OF TAJIKISTAN	
	APPLICATION	
ON TAX ACCOUNTING AND REGIST	RATION FOR THE PURPOSE OF VALUE ADDED TAX FOR THE NON-RESIDENT THAT PROVIDES ELECTRONIC SERVICES IN THE REPUBLIC OF TAJIKISTAN	
Full name of the taxpayer		•
Trademark		Ŷ
Taxpayer identification number assigned in the country of registration or other equivalent		

• "Trademark" – the trademark of non-resident taxpayer;

TAX COMMITTEE UNDER GOVERNMENT OF REP	UBLIC OF TAJIKISTAN	
	APPLICATION	
ON TAX ACCOUNTING AND REGISTR/	ATION FOR THE PURPOSE OF VALUE ADDED TAX FOR THE NON-RESIDENT THAT PROVIDES ELECTRONIC SERVICES IN THE REPUBLIC OF TAJIKISTAN	
Full name of the taxpayer	1	Ô
Trademark		Ŷ
Taxpayer identification number assigned in the country of registration or other equivalent		

"Taxpayer identification number assigned in the country of registration or other equivalent" – TIN of non-resident or equivalent;

	APPLICATION	
ON TAX ACCOUNTING AND REGIST	RATION FOR THE PURPOSE OF VALUE ADDED TAX FOR THE NON-RESIDENT THAT PROVIDES ELECTRONIC SERVICES IN THE REPUBLIC OF TAJIKISTAN	
Full name of the taxpayer	1	â
Trademark		¥
Taxpayer identification number assigned in the country of registration or other equivalent		

• "Registration number issued by the registration authority in the country of registration" – registration number of non-resident issued in the country of registration;

Registration number issued by the registration authority in the country of registration		E1
Country of company registration	Республика Таджикистан	¢
Legal address of the company in the country of registration		

• "Country of company registration" – select the country of registration of the company from the drop-down list;

Registration number issued by the registration authority in the country of registration		Ξ1		
Country of company registration	Республика Тадхинистан	٠		
Legal address of the company in the country of registration			-	A

• "Legal address of the company in the country of registration" – legal address of the non-resident's company;

Registration number issued by the registration authority in the country of registration		Ξ1		
Country of company registration	Республика Таджинистан	\$		
Legal address of the company in the country of registration			1	h

• "Corporate e-mail" – email address of taxpayer;

Corportate e-mail		M
Corporate web-site		۲
Corporate phone number		J
Lastname, name and middlename of the authorized person (head of the Company)		Ŧ
Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan Authorized representative of the taxpayer	

• "Corporate web-site" – indicate the web-site of taxpayer through which the service is provided;

Corportate e-mail		M
Corporate web-site		۲
Corporate phone number		J
Lastname, name and middlename of the authorized person (head of the Company)		T
Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan ○ Authorized representative of the taxpayer	

• "Corporate phone number" – phone number of taxpayer;

Corportate e-mail		M
Corporate web-site		۲
Corporate phone number		2
Lastname, name and middlename of the authorized person (head of the Company)		1
Application submitted by:	● The legal entity (non-resident) that provides services in the Republic of Tajikistan ○ Authorized representative of the taxpayer	

• "Last name, name and middle name of the authorized person (head of the Company)" – name of the Head of the Company;

Corportate e-mail		M
Corporate web-site		۲
Corporate phone number		2
Lastname, name and middlename of the authorized person (head of the Company)		1
Application submitted by:	● The legal entity (non-resident) that provides services in the Republic of Tajikistan ○ Authorized representative of the taxpayer	

- "Application submitted by:" select the type of taxpayer who submits the application:
 - "The Legal entity (non-resident) that provides services in the Republic of Tajikistan";
 - "Authorized representative of the taxpayer".

Corportate e-mail		2
Corporate web-site		۲
Corporate phone number		ر
Lastname, name and middlename of the authorized person (head of the Company)		1
Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan Authorized representative of the taxpayer	

Step 6. "Section II – Registration Information" – registration information is indicated.

"Reason for submitting the application (indicate the \times sign in the appropriate box):" – indicate the reason for submitting the application, i.e. the group of electronic services provided by the applicant (insert the \times sign in the appropriate box).

Section	Section II - Registration Information								
Reasor	Reason for submitting the application (indicate the sign in the appropriate box):								
	granting the right to use computer programs (including computer games), databases via the Internet, including by providing remote access to them, as well as the right to upgrade and extend their functional possibilities								
	providing advertising services on the Internet, including with the use of the computer programs and databases operating on the Internet, as well as the providing advertising space on the Internet								
	providing services for placing the offers regarding the purchase (marketing) of the goods (works, services) of the patrimonial rights in the Internet network								
	providing through the internet of the services for granting of technical, organizational, informational and other possibilities, performed with the information technologies and system use, for establishing contacts and concluding transactions between sellers and buyers (through granting of the trade spaces operating in the online internet, in which the potential buyers offer their price through the automated procedure and the parties are notified of the sale by the automated message)								
	ensuring and/or supporting the economic activity, also supporting the information resources of the users (of the sites and/or the pages from the Internet network), ensuring the access to them of other users of the network								
	Interactive betting on gambling in bookmakers								
	ensuring the access to information and communication networks, also offering users th epossibilities to modify them								
	information slorage and processing, provided that the person providing this information has access to it through the Internet								
	granting in online regime the computational power for placing information in the information systems								
	granting domain names, providing hosting services								
	provision of administration services for information systems, of sites in the internet network								
	providing automated services via the Internet network when entering data by the buyer of the services, providing services for searching, selecting and sorting data on demand, providing these data to users through information and telecommunications networks (especially real-time presentation of stock market reports, real-time machine translation)								
	granting through the internet network the rights of use the electronic books (editions) and other electronic publications, informational materials for training, graphic presentations, musical pieces with or without text, audio-visual pieces, including by granting remote access to them for viewing or listening								
	providing search services for the beneficiary and / or providing the beneficiary with information on potential buyers								
	granting access to the search systems in the internet network								
	keeping statistics on the sites from the internet network								
	other electronic services								

Step 7. "Section III – Place Of Registration" – indicate the place of registration.

"For the purpose of tax accounting and registration for value added tax, indicate the procedure of the provision of services in the Republic of Tajikistan:" – select the procedure for the provision of services in the RT.



Step 8. "Section IV – Taxpayer Responsibility" – this section includes confirmation of the correctness and completeness of the specified information.

The name and last name of the person in charge, his email and telephone number are indicated.

public of Tajikistan for the completeness and correctness of the information specified in this application.							
Lastname, name and middlename of the person in charge							
Contact number (phone)							

Step 9. After filling the application please press the button "Save".

Section IV - Taxpayer Responsibility		
We are(I am) responsible in accordance with the legislative acts of the Republic of Tajikistan for the c	eleness and correctness of the information specified in this application.	
Lastname, name and middlename of the person in charge		
E-mail address	Contact number (phone)	
	Save	

After saving and submitting the application the following message is displayed: "Application successfully submitted. Once it is processed by the specialists of Tax Committee, you will receive an e-mail with further instructions"

TAX COMMITTEE UNDER GOVERNMENT OF REPUBLIC OF TAJIKISTAN	
Application successfully submitted. Once it is processed by the specialists of Tax Committee, you will receive an e-mail with further instructions.	

2. Login to the personal account of a foreign taxpayer.

Step 1. After a foreign person registers on the website of the Tax Committee, the data for entering his personal account (permanent login and password) is sent to his mail.



Step 2. For entering personal account, you should enter the "e-Filing system for foreigners".

гри Правительстве Закон Республика Таднинистан	одательство Налогоплательщику Г	осрегистрация О комитете Президент Р	т Таджикистан — страна туризма 📿
Электронные сервисы Зарегистрируйтесь на сайте и получите есе преимущества использования сервисов онлайн	Личный кабинет Личный кабинет налогоплательщика Вход →	e-Filing system for foreigners For foreigner entities who provide E- services (electronic services) to individuals of Tajkistan Login →	Онлайн-запись на прием Оклайн-запись на приём в Налоговый комитет Записаться →
Единый госреестр Сведения из реестра налогоплательщиков	Проверка документов Проверьте документы онлайн	Налоговый калькулятор Налоговыя калькулятор ло подоходному, земельному, транспортному и на недликимость	Смотреть все онлайн-сервисы
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Step 3. Enter the data that was sent to the mail, and captcha. Then press the "Login" button.

\leftrightarrow \rightarrow C $\$ secure.andoz.tj		🕼 Q 🏦 🍖 F 🐵 🔿 🇯 🔅
C ■ secure.andozij	Tax Committee under Government of Republic of Tajikistan e-Filing username username password 7647 Captcha	L Q 🕁 🃸 F 🖲 O % <table-cell> </table-cell>
	7647 Captcha Forgot password New Registration	

Step 4. After completing the previous step, a window opens with the TIN and the name of the foreign taxpayer. At this stage, you need to enter a temporary password that is sent to the mail and click the "Login" button.

← → C 🕯 secure.andoz.tj/Login/Confirm	07 🔤	Q	☆	💼 F	۲	0 1	• 🚯 E
Tax Committee under Government of Republic of Tajikistan							
Taxpayer identification number							
047045712							
Taxpayer name							
Muborak Limited Liability Company							
PIN-code sent to your e-mail							
PIN-code sent to your e-mail							
e Login Back							

Step 5. While entering personal account, a window opens with the bank details of the Ministry of Finance of the Republic of Tajikistan for calculating taxes. For changing the password press the button "Change Password"



Step 6. For downloading the Certificate of Registration press the button "Download"



Step 7. To fill out the VAT declaration, you need to go to the "VAT Declaration" tab.



Step 7. While filling VAT declaration you should select tax period and type of declaration: Regular/Correctional.

Кумитаи андози назди Хукумати Чумхурии Точи Смиил Тафсири 1.0	Call-center: 151 Phone: (+992-3' 86 Email: info@and	7) 233-06- doz.tj	Muborak Limited	d Liability Company 🔁 047045712		
Menu	Main page	VAT Declaration	Reconciliation act			
Add new declaration List of submitted	declarations					
SUBMISSION OF DECLARATION	ON THE VAT OF A FORE	IGN PERSON W	HEN SUPPLYING E	LECTRONIC SERVICES		
Full name of the foreign person				Type of declaration		
Muborak Limited Liability Company				Regular	÷	
Taxpayer identification number	Tax period	Date du	e	_		
047045712	2021 \$ qtr 1 \$	15.02	.2021			

Step 8. Next, you need to fill out the declaration itself with correct data.

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			Main page	VAT Declaration	Reconciliation act					
	DECLA	ARATION ON THE VAT OF A FOREIGN	PERSON WH	HEN SUPPLYING	ELECTRONIC SEF	RVICES				
	Inform	nation about the taxable transaction and the	calculation of th	e amount of tax pai	I to the budget					
	Line code						Indicators in currency sp in line 1	n the becified		
	1	Currency Code					USD-Unite	ed ξ ≑		
	2	Total cost of services					10000			
	3	Tax rate (%)					18			
	4	The total amount of VAT accrued to be paid t	o the budget for t	he tax period (line 2 *	line 3 / 100)		1800			
	5	Adjustment of VAT amount for previous tax p	eriods				0			
	6	The total amount of VAT payable to the budg	et (line 4 + line 5)			1800			

1. "Currency Code" – indicate the currency code according to the ISO 4217, in which the value indicators of services and tax are expressed, and in which VAT must be paid to the budget of the Republic of Tajikistan.

DECLA	RATION ON THE VAT OF A FOREIGN PERSON WHEN SUPPLYING ELECTRONIC SERVICES	
Inform	ation about the taxable transaction and the calculation of the amount of tax paid to the budget	
Line code		Indicators in the currency specified in line 1
1	Currency Code	USD-United ξ ≑
2	Total cost of services	10000
3	Tax rate (%)	18

2. "Total cost of services" – indicate total cost of services provided on the territory of the Republic of Tajikistan in currency, specified in point 1.

DECLARATION ON THE VAT OF A FOREIGN PERSON WHEN SUPPLYING ELECTRONIC SERVICES

Information about the taxable transaction and the calculation of the amount of tax paid to the budget							
Line code		Indicators in the currency specified in line 1					
1	Currency Code	USD-United § 🗢					
2	Total cost of services	10000					
3	Tax rate (%)	18					

3. "Tax rate (%)" – is indicated automatically.

DECLA	RATION ON THE VAT OF A FOREIGN PERSON WHEN SUPPLYING ELECTRONIC SERVICES	
Inform	ation about the taxable transaction and the calculation of the amount of tax paid to the budget	
Line code		Indicators in the currency specified in line 1
1	Currency Code	USD-United 5 🗢
2	Total cost of services	10000
3	Tax rate (%)	18

4. "The total amount of VAT accrued to be paid to the budget for the tax period" – is indicated automatically.

4	The total amount of VAT accrued to be paid to the budget for the tax period (line 2 * line 3 / 100)	1800
5	Adjustment of VAT amount for previous tax periods	0
6	The total amount of VAT payable to the budget (line 4 + line 5)	1800

5. "Adjustment of VAT amount for previous tax periods" – indicate sign "+/-" of the VAT amount adjustment if errors and inaccuracies were made in the calculation of the amount of tax payable to the budget in the previous tax periods, which led to an understatement of the amount of VAT payable or its overpayment to the budget.

4	The total amount of VAT accrued to be paid to the budget for the tax period (line 2 * line 3 / 100)	1800
5	Adjustment of VAT amount for previous tax periods	0
6	The total amount of VAT payable to the budget (line 4 + line 5)	1800

6. "The total amount of VAT payable to the budget" – indicate the sum of the indicators of points 4 and 5.

4	The total amount of VAT accrued to be paid to the budget for the tax period (line 2 * line 3 / 100)	1800
5	Adjustment of VAT amount for previous tax periods	0
6	The total amount of VAT payable to the budget (line 4 + line 5)	1800

7. Part 3 includes the types of provided electronic services and the volume of the taxable transaction in the currency specified in point 1 of previous part of declaration.

Inform	ation about the services provided	
Line code		Value of a taxable transaction in the currency specified in line 1 of section 2
1	granting the right to use computer programs (including computer games), databases via the Internet, including by providing remote access to them, as well as the right to upgrade and extend their functional possibilities	0
2	providing advertising services on the Internet, including with the use of the computer programs and databases operating on the Internet, as well as the providing advertising space on the Internet	0
3	providing services for placing the offers regarding the purchase (marketing) of the goods (works, services) of the patrimonial rights in the Internet network	0
4	providing through the Internet of the services for granting of technical, organizational, informational and other possibilities, performed with the information technologies and system use, for establishsing contacts and concluding transactions between sellers and buyers (through granting of the trade spaces operating in the online internet, in which the potential buyers offer their price through the automated procedure and the parties are notified of the sale by the automated message)	0
5	ensuring and/or supporting the economic activity, also supporting the information resources of the users (of the sites and/or the pages from the Internet network), ensuring the access to them of other users of the network	0
6	Interactive betting on gambling in bookmakers	0
7	ensuring the access to information and communication networks, also offering users th epossibilities to modify them	0
8	information storage and processing, provided that the person providing this information has access to it through the Internet	0
9	granting in online regime the computational power for placing information in the information systems	0
10	granting domain names, providing hosting services	0
11	provision of administration services for information systems, of sites in the internet network	0
12	providing automated services via the Internet network when entering data by the buyer of the services, providing services for searching, selecting and sorting data on demand, providing these data to users through information and telecommunications networks (especially real-time presentation of stock market reports, real-time machine translation)	0
13	granting through the Internet network the rights of use the electronic books (editions) and other electronic publications, informational materials for training, graphic presentations, musical pieces with or without text, audio-visual pieces, including by granting remote access to them for viewing or listening	0
14	providing search services for the beneficiary and / or providing the beneficiary with information on potential buyers	0
15	granting access to the search systems in the internet network	0
16	keeping statistics on the sites from the internet network	0
17	other electronic services	0

8. To calculate taxes, select the "Calculate" option, to save and send the VAT declaration – "Save".



9. Before sending the declaration, pop-up window is asking for confirmation. To confirm the action, click "OK".



After submitting the declaration, the following message is displayed "All data saved successfully!", which means that the declaration was successfully sent to the Tax Committee.

Кумитаи андози назди Хукумати Чумхурии Точикистон СМИИА Тафенри 1.0	Call-center: 151 Phone: (+992-37) 233-06-86 Email: info@andoz.tj	Muborak Limited Liability Company 047045712
Menu	Main page VAT Declaration	Reconciliation act Log out
All data saved successfully!		

10. In order to view the list of submitted declarations, you should return to the "VAT Declaration" section and select the "List of submitted declarations" subsection. Then select the period and click the "List of Submitted Declaration".

-0				
N SUPPLYING EL	ECTRONIC SERVICES			
	Tax period (year)		Tax period (month)	
\$	All Records	\$	All Records	\$
	N SUPPLYING EL	N SUPPLYING ELECTRONIC SERVICES Tax period (year) C - All Records	N SUPPLYING ELECTRONIC SERVICES Tax period (year) C - All Records - C	N SUPPLYING ELECTRONIC SERVICES Tax period (year) Tax period (month) Tax period (month)

11. For printing the declaration please press bottoms indicated below.

ixpayer full name		Type of declar	ation	Tax identification number	Tax period	Due date	VAT Payable	Actions
uborak Limited Liability Co	ompany	Regular		047045712	2021-3	15.02.2021	1.80	/ @ v
			Bac	ck				
DECLARATION	NONT	THE VAT OF A FOREIGN PERSON WHEN	SUPPLYING ELEC	TRONIC SERVIC	CES			
lat at 1erz								
	DI	ECLARATION ON THE VAT OF A FOREIGN PERSON WHEN SUPPLYING ELECT Michards Limited Linking Company Targenger identification analose - 64704571/2 Targenet - 37021 Targenet - 37021 Schlamanet - 2120221102429 AM	RONIC SERVICES	13 graming ti other elect musical per 14 previding 15 graming av 16 kopping st	arough the Internet network the rights of protect publications, informational materia networks of the standard standard standard search services for the beneficiary and // a ca potential layers coses to the search systems in the internet attricts on the sister from the internet netwo	use the electronic books (editions) as is for training, graphic presentations, ecces, including by granting remote a or providing the beneficiary with reserverk ook	sd 0.00 0.00 0.00 0.00 0.00	
	D	ECLARATION ON THE VAT OF A FOREIGN PERSON WHEN SUPPLYING ELECT Moherak Laund Lindhy Company Tangayer identification number 6/0703712 Type of defaustion. Regular Tangened: 32021 102012 Softmission den 22/3021 102020 AM Date date: 21/52021 12/0000 AM	RONIC SERVICES	granting th other elect systems of the systems of the other elect systems of the systems	arough the Internet network the rights of reasi publications, informational materia networks or without test, and/or-small per viewing on latentian search networks for the beneficiary and // on a potential houses to be the network of the internet networks taking on the networks of the internet networks to be noted that a search systems and a search dimension of the a search systems and a search dimension of the a search systems and a search	use the electronic books (edition) as as for training, graphic presentation, ieces, including by granting remote a or providing the beneficiary with assework ork	ad 0.00 0.00 0.00 0.00 0.00	
	Line code	ECLARATION ON THE VAT OF A FOREION PERSON WHEN SUPPLYING ELECT Moherak Launed Linking Company Tangowi emiliations multiple (2014)12 Type of educations: Regular Tangoned: 32021 Softmismo et al. 215/2021 12:00:00 AM Date das: 215/2021 12:00:00 AM	RONIC SERVICES	running ff 13 million der munical pr 14 million 15 million 16 kopping m 17 million der 16 kopping m 17 million der 18 We are (I am) r	sengel due lasses et settenció the rights of rennie policientus, informational asserti eses with or voltante set, analos-tessar per volvenge or internang accel, aeroise for due beneficiary and / n on potential luoyers con to the rando drystmas in due internet nation on the risks from the internet networks finanzian et due accenze and comple vaporazibile in accordance vide due log generalistica et due accenze and comple correctements affiniciones affinicados de las des correctements affinicados de las des des de las des de las des de las de las de las de las de des de las de las de las de las de las de las de de las de las de las de las de las de las de las de de las de las de las de las de las de de las de las de las de las de las de de las de las de las de las de las de de las de las de las de las de de las de las de las de de las de de de las de de las de de las de de de las de de de de de de de de de de de de de d	use the decreme books (edition) at 15 for uniting, graphic presentations, seem, and using the baseficiary with reserved: ork extenses of the information specified larger and the information specified larger acts of the Republic of Tajilian mation specified in this declarations	si cress 000 000 000 000 in this declaration inta for the completeness and	
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