

# LAW OF THE REPUBLIC OF TAJIKISTAN ON FREE ECONOMIC ZONES

*(As amended by the Law of the Republic of Tajikistan*

*dated January 2, 2019 No. 1581 and June 20, 2024 No. 2077)*

This Law defines the organizational, legal and economic foundations for the establishment, management, operation and liquidation of free economic zones within the territory of the Republic of Tajikistan and regulates the procedure and conditions for the application of a special legal regime in entrepreneurial and investment activities within free economic zones.

## CHAPTER 1. GENERAL PROVISIONS

### Article 1. Basic Concepts

The following basic concepts are used in this Law:

- **free economic zone** – a separate (delimited) part of the territory of the Republic of Tajikistan with precisely defined boundaries, within which preferential economic conditions and a special legal regime are established for the implementation of entrepreneurial and investment activities;
- **special legal regime of a free economic zone** – a set of legal norms establishing special conditions for taxation, currency circulation, customs regime, labor relations and other conditions within the territory of a free economic zone;
- **infrastructure of a free economic zone** – a set of elements designed to provide conditions for production and economic activities within the territory of a free economic zone, including fencing, buildings and structures, engineering and technical facilities, environmental protection facilities and social infrastructure;
- **authorized state body for free economic zones** – a state body authorized by the Government of the Republic of Tajikistan on matters of establishment, management, operation and liquidation of free economic zones in the Republic of Tajikistan;
- **administration of a free economic zone** – an organization having the status of a state institution and carrying out the management of a free economic zone;
- **unified register of free economic zone entities** – an information database containing data on entities of free economic zones established in the territory of the Republic of Tajikistan *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*;
- **service company** – an entity of a free economic zone providing infrastructure services, construction of infrastructure facilities and other similar services on the basis of a contract for the further activities of free economic zone entities *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*;
- **“Single window” principle** – a form of provision of public services within the territory of a free economic zone providing for the minimization of applicants’ participation in the collection and

preparation of documents and limiting their direct contact with public service providers (*as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077*);

- **budget of the administration of a free economic zone** – funds used for institutional and operational expenses of a free economic zone and for ensuring the achievement of its goals and objectives;
- **free economic zones development fund** – a set of funds intended to finance the creation and development of infrastructure of free economic zones, as well as to provide temporary financial assistance to business entities registered in free economic zones;
- **supervisory council of free economic zones** – a consultative, expert and coordinating body for the activities of free economic zones (*as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581*);
- **entities of a free economic zone** – business entities, regardless of their organizational and legal forms, registered in accordance with the legislation of the Republic of Tajikistan by the administration of a free economic zone (*as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581*);
- **certificate of a free economic zone entity** – a document confirming the right to conduct activities and to use the special legal regime within a free economic zone (*as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581*);
- **business plan** – a document submitted by a free economic zone entity for an investment project, reflecting detailed information on the payback period, efficiency, requirements and market analysis (*as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581*).

## **Article 2. Legislation of the Republic of Tajikistan on Free Economic Zones**

The legislation of the Republic of Tajikistan on free economic zones is based on the Constitution of the Republic of Tajikistan and consists of this Law, other regulatory legal acts of the Republic of Tajikistan, as well as international legal acts recognized by Tajikistan.

## **Article 3. Objectives of Establishing Free Economic Zones in the Republic of Tajikistan**

Free economic zones in the Republic of Tajikistan are established for the purpose of:

- developing the economic and social potential of the republic, its individual regions and territories;
- providing favorable conditions for attracting investment into the real sector of the economy;
- preserving existing and creating new jobs;
- attracting modern equipment and innovative technologies;
- developing and creating modern transport, industrial and social infrastructure;

- improving the quality of management, ensuring production efficiency, as well as improving the quality of production of goods competitive in the global market;
- increasing export potential and developing import-substituting industries;
- supplying the domestic consumer market;
- intensifying foreign economic and regional relations;
- developing new territories and urban planning;
- preserving and efficiently using renewable and non-renewable natural resources.

#### **Article 4. Activities in Free Economic Zones**

1. In free economic zones established within the territory of the Republic of Tajikistan, types of activities not prohibited by the legislation of the Republic of Tajikistan may be carried out. The list of priority areas and prohibited types of activities shall be determined in the regulation on free economic zones.
2. Entities of free economic zones shall have the right to carry out multiple types of activities.

#### **Article 5. Types of Free Economic Zones**

1. Depending on the nature of activities, free economic zones are divided into specific types and may also combine several types of free economic zones. A free economic zone may consist of several separate areas under unified management *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.
2. The following types of free economic zones shall be established:
  - industrial (industrial production);
  - trade and commercial;
  - service;
  - innovative, research and implementation *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*;
  - comprehensive *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.
3. An industrial-type free economic zone (industrial production) is a zone aimed at the development and stimulation of the industrial sector. Such zones are established by transferring individual operating enterprises and business entities to the special legal regime of a free economic zone. In such zones, restructuring, reconstruction, modernization and re-profiling of enterprises are encouraged with the aim of attracting investment into priority industrial sectors and innovative areas and introducing advanced technologies.
4. A trade and commercial-type free economic zone are a free economic zone whose territory is used for processing, sorting, packaging, labeling and storage of goods imported into the zone

for their subsequent import into the customs territory or export outside the customs territory of the Republic of Tajikistan. Trade and commercial-type free economic zones are established at airports, railway stations, junctions of highways, border checkpoints and other limited areas of the territory of the Republic of Tajikistan through which regular international cargo transportation is carried out.

5. A service-type free economic zone is a free economic zone in whose territory enterprises and organizations providing catering, tourism, health and wellness, consulting, engineering, intermediary, credit and financial, auditing, insurance and other services are located.
6. An innovative, research and implementation-type free economic zone is a free economic zone in whose territory the activities of research, scientific-educational, experimental design enterprises and organizations are permitted, providing training, advanced training, research, development and pilot production in the field of modern advanced production technologies, goods and effective new technical inventions (know-how).
7. The establishment of innovative, research and implementation zones in certain areas of the territory of the Republic of Tajikistan shall be permitted where scientific-educational, research, industrial, innovation and training centers and technoparks are concentrated.
8. A comprehensive-type free economic zone is a free economic zone incorporating features of several types of free economic zones (industrial (industrial production), trade and commercial, service, innovative, research and implementation) *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.

## **Article 2. Legislation of the Republic of Tajikistan on Free Economic Zones**

The legislation of the Republic of Tajikistan on free economic zones is based on the Constitution of the Republic of Tajikistan and consists of this Law, other regulatory legal acts of the Republic of Tajikistan, as well as international legal acts recognized by Tajikistan.

## **Article 3. Objectives of Establishing Free Economic Zones in the Republic of Tajikistan**

Free economic zones in the Republic of Tajikistan are established for the purpose of:

- developing the economic and social potential of the republic, its individual regions and territories;
- providing favorable conditions for attracting investment into the real sector of the economy;
- preserving existing and creating new jobs;
- attracting modern equipment and innovative technologies;
- developing and creating modern transport, industrial and social infrastructure;
- improving the quality of management, ensuring production efficiency, as well as improving the quality of production of goods competitive in the global market;
- increasing export potential and developing import-substituting industries;

- supplying the domestic consumer market;
- intensifying foreign economic and regional relations;
- developing new territories and urban planning;
- preserving and efficiently using renewable and non-renewable natural resources.

#### **Article 4. Activities in Free Economic Zones**

1. In free economic zones established within the territory of the Republic of Tajikistan, types of activities not prohibited by the legislation of the Republic of Tajikistan may be carried out. The list of priority areas and prohibited types of activities shall be determined in the regulation on free economic zones.
2. Entities of free economic zones shall have the right to carry out multiple types of activities.

#### **Article 5. Types of Free Economic Zones**

1. Depending on the nature of activities, free economic zones are divided into specific types and may also combine several types of free economic zones. A free economic zone may consist of several separate areas under unified management *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.
2. The following types of free economic zones shall be established:
  - industrial (industrial production);
  - trade and commercial;
  - service;
  - innovative, research and implementation *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*;
  - comprehensive *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.
3. An industrial-type free economic zone (industrial production) is a zone aimed at the development and stimulation of the industrial sector. Such zones are established by transferring individual operating enterprises and business entities to the special legal regime of a free economic zone. In such zones, restructuring, reconstruction, modernization and re-profiling of enterprises are encouraged with the aim of attracting investment into priority industrial sectors and innovative areas and introducing advanced technologies.
4. A trade and commercial-type free economic zone are a free economic zone whose territory is used for processing, sorting, packaging, labeling and storage of goods imported into the zone for their subsequent import into the customs territory or export outside the customs territory of the Republic of Tajikistan. Trade and commercial-type free economic zones are established at airports, railway stations, junctions of highways, border checkpoints and other limited areas

of the territory of the Republic of Tajikistan through which regular international cargo transportation is carried out.

5. A service-type free economic zone is a free economic zone in whose territory enterprises and organizations providing catering, tourism, health and wellness, consulting, engineering, intermediary, credit and financial, auditing, insurance and other services are located.
6. An innovative, research and implementation-type free economic zone is a free economic zone in whose territory the activities of research, scientific-educational, experimental design enterprises and organizations are permitted, providing training, advanced training, research, development and pilot production in the field of modern advanced production technologies, goods and effective new technical inventions (know-how).
7. The establishment of innovative, research and implementation zones in certain areas of the territory of the Republic of Tajikistan shall be permitted where scientific-educational, research, industrial, innovation and training centers and technoparks are concentrated.
8. A comprehensive-type free economic zone is a free economic zone incorporating features of several types of free economic zones (industrial (industrial production), trade and commercial, service, innovative, research and implementation) *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.

#### **Article 11. Single Service Center for Public Authorities for Free Economic Zone Entities**

1. A single service center for public authorities for free economic zone entities shall be established within a free economic zone *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.
2. The procedure for the activities of representatives of public authorities in free economic zones shall be determined by the Government of the Republic of Tajikistan in accordance with the “single window” principle *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.

#### **Article 12. State Guarantees to Free Economic Zone Entities**

1. The State guarantees protection of the rights of free economic zone entities within the territory of a free economic zone as provided for by the legislation of the Republic of Tajikistan.
2. Free economic zone entities shall be covered by the system of state guarantees for the protection of property, investments and the use of land plots provided for by the legislation of the Republic of Tajikistan.
3. The property of free economic zone entities shall be subject to nationalization, requisition or confiscation only in cases provided for by the legislation of the Republic of Tajikistan.
4. After payment of taxes, free economic zone entities shall be guaranteed the right to transfer abroad their income and other amounts in foreign currency lawfully obtained as a result of their activities within the free economic zone *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.

5. The State guarantees full and unconditional protection of the rights and legitimate interests of free economic zone entities even after the liquidation of a free economic zone in accordance with the current legislation of the Republic of Tajikistan.
6. In the event of early liquidation of a free economic zone, free economic zone entities shall be guaranteed the right to continue their activities in accordance with their registration and the conditions applicable at the time of obtaining the status of a free economic zone entity.
7. Losses, lost profits and moral damage caused to free economic zone entities as a result of unjustified interference in their activities by state bodies or officials shall be subject to compensation through judicial procedure.
8. The State shall not be liable for the obligations of free economic zone entities, just as free economic zone entities shall not be liable for the obligations of the State.

### **CHAPTER 3. MANAGEMENT OF FREE ECONOMIC ZONES**

#### **Article 13. Coordination and Control of the Activities of Free Economic Zones**

1. Coordination and control of the activities of the administration of a free economic zone shall be carried out by the authorized state body for free economic zones.
2. The authorized state body for free economic zones shall be determined by the Government of the Republic of Tajikistan.
3. The authorized state body for free economic zones and the administrations of free economic zones shall form a unified centralized system for the management of free economic zones.
4. The development of a unified state policy on the establishment and functioning of free economic zones shall be assigned to the authorized state body for free economic zones.
5. The authorized state body for free economic zones shall maintain the unified register of free economic zone entities within the territory of the Republic of Tajikistan and establish the procedure for maintaining such register *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.

#### **Article 14. Administration of a Free Economic Zone**

1. Within the territory of free economic zones, the functions of state administration shall be exercised by the administration of the free economic zone within the competence defined by this Law, the regulation on the free economic zone, its charter and other regulatory legal acts governing the activities of free economic zones.
2. The administration of a free economic zone shall be established by the Government of the Republic of Tajikistan.
3. The procedure for the activities of the administration of a free economic zone shall be determined by the regulation on the free economic zone.

4. The administration of a free economic zone shall be accountable to the Government of the Republic of Tajikistan and to the authorized state body for free economic zones.
5. The establishment of a single administration for the management of several free economic zones shall be permitted.
6. The activities of the administration of a free economic zone shall be headed by the head of the administration of the free economic zone.
7. The head of the administration of a free economic zone shall be appointed to and dismissed from office by the Government of the Republic of Tajikistan upon the proposal of the authorized state body for free economic zones.
8. The administration of a free economic zone shall establish a commission for the review of business plans and/or investment projects of applicants for the status of free economic zone entities.

The procedure for the activities of the commission for the review of business plans and/or investment projects of applicants for the status of free economic zone entities shall be determined in accordance with the Regulation on Free Economic Zones *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.

9. The administration of a free economic zone shall interact with potential investors and free economic zone entities, including the review of investment applications and issuance of necessary licenses and permits in accordance with the “single window” principle *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.

#### **Article 15. Powers of the Administration of a Free Economic Zone**

1. The administration of a free economic zone shall have the following powers:
  - development and implementation of strategies and programs for the development of the free economic zone;
  - ensuring the integrity and effective functioning of the free economic zone;
  - creation of an information and analytical database for forecasting the effective development of the free economic zone;
  - creation of necessary conditions for attracting investment;
  - granting the status of a free economic zone entity, maintaining records and providing information on free economic zone entities;
  - representation of the interests of free economic zone entities before state authorities;
  - publication in mass media of information on available land plots and state property within the territory of the free economic zone;
  - allocation of land plots to free economic zone entities and control over their use;

- distribution and control over the use of funds for the creation and development of infrastructure of the free economic zone and environmental protection;
  - performance of functions as a state customer for the preparation of territorial planning documentation within the boundaries of the free economic zone and for the creation of industrial, engineering, transport and social infrastructure of the free economic zone;
  - issuance of construction permits and organization and provision of technical conditions for connection to engineering and technical networks;
  - management of state-owned facilities located within the territory of the free economic zone in accordance with the procedure determined by the regulation on the free economic zone;
  - participation in the development of programs for economic and social development of relevant administrative-territorial units;
  - collection of statistical information from free economic zone entities in accordance with the legislation of the Republic of Tajikistan;
  - establishment, in coordination with the authorized state body for free economic zones, of the Free Economic Zone Development Fund;
  - creation, maintenance and control of the functioning of industrial, utility and transport infrastructure of the free economic zone, including design and construction of buildings and structures for industrial, warehouse, transport and other official purposes;
  - supervision of free economic zone entities regarding compliance with the provisions of this Law, the regulation on the free economic zone, agreements on activities within the free economic zone and environmental protection legislation;
  - facilitation of the activities of state bodies of the Republic of Tajikistan within the territory of the free economic zone;
  - submission of proposals, in coordination with the authorized state body for free economic zones, to the Government of the Republic of Tajikistan on changing the territorial boundaries of the free economic zone and on drafting regulatory legal acts governing the activities of free economic zones;
  - ensuring the development of the free economic zone by attracting investors and financial resources of domestic and foreign organizations in the form of concessional loans, credits and grants in coordination with the authorized state body for free economic zones and the authorized state body in the field of finance;
  - establishment of cooperation and membership in international organizations engaged in issues of development and functioning of free economic zones;
  - exercise of other powers provided for by the legislation of the Republic of Tajikistan.
2. Decisions of the administration of a free economic zone adopted within its competence shall be binding within its territory.

### **Article 15<sup>1</sup>. Service Company**

1. A service company within a free economic zone shall be selected by the Supervisory Council of the free economic zone *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.
2. The overall activities of the service company within a free economic zone shall be carried out in accordance with the regulation on the free economic zone *(as amended by the Law of the Republic of Tajikistan dated June 20, 2024 No. 2077)*.

### **Article 16. Budget of the Administration of a Free Economic Zone**

1. The budget of the administration of a free economic zone shall be formed from funds allocated by the Government of the Republic of Tajikistan, internal funds (payments, fees and revenues from services provided to free economic zone entities) and other sources not prohibited by the legislation of the Republic of Tajikistan.
2. The budget of the administration of a free economic zone for the financial year shall be developed by the administration of the free economic zone and approved by the authorized state body for free economic zones in coordination with the authorized state body in the field of finance.
3. The list and amount of payment for works and services of the administrations of free economic zones shall be approved by the authorized state body for free economic zones in coordination with the authorized state body in the field of finance *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.

### **Article 17. Supervisory Council of Free Economic Zones**

1. The Supervisory Council of free economic zones shall be a consultative, expert and coordinating body for the functioning of free economic zones and shall consist of representatives of the authorized state body for free economic zones, local state authorities within whose administrative territory free economic zones have been established, representatives of customs and tax authorities, business associations and representatives of free economic zone entities *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.
2. The procedure for formation, activities, functions and tasks of the Supervisory Council of free economic zones shall be determined by the Government of the Republic of Tajikistan.

### **Article 18. Free Economic Zone Development Funds**

1. The Republican Free Economic Zone Development Fund, managed by the Fund Council, shall be established by the Government of the Republic of Tajikistan.
2. The sources of formation and directions of expenditure of funds of the Republican Free Economic Zone Development Fund shall be determined by the Regulation on the Fund.

3. A Free Economic Zone Development Fund may be established by the administration of a free economic zone, in coordination with the authorized state body for free economic zones, in accordance with the regulation on the free economic zone.
4. The sources of formation and directions of expenditure of funds of the Free Economic Zone Development Fund shall be determined by the administration of the free economic zone in coordination with the authorized state body for free economic zones.

## **CHAPTER 4. SPECIAL LEGAL REGIME IN A FREE ECONOMIC ZONE**

### **Article 19. Specifics of Customs Regulation in a Free Economic Zone**

1. A free economic zone is a part of the customs territory of the Republic of Tajikistan. Goods placed within the territory of free economic zones for the purpose of exemption from customs duties, taxes, as well as prohibitions and restrictions of an economic nature established by regulatory acts of the Republic of Tajikistan, shall be considered as being outside the customs territory of the Republic of Tajikistan.
2. Importation of foreign and domestic goods into the territory of a free economic zone shall be carried out without the imposition of customs duties and taxes and without the application of prohibitions and restrictions of an economic nature established in accordance with the regulatory legal acts of the Republic of Tajikistan.
3. Importation into the territory of a free economic zone of production and construction equipment and other necessary goods for the creation of infrastructure by free economic zone entities and the administration shall be carried out without the imposition of customs duties and taxes. The list of such goods shall be approved by the Government of the Republic of Tajikistan.
4. When goods are exported from the territory of a free economic zone outside the territory of the Republic of Tajikistan, taxes and customs duties shall not be levied, except for customs clearance fees, and prohibitions and restrictions of an economic nature shall not apply *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.
5. When goods are exported from the territory of a free economic zone to another part of the customs territory of the Republic of Tajikistan, customs duties, taxes and measures related to prohibitions and restrictions of an economic nature established in accordance with the regulatory legal acts of the Republic of Tajikistan shall be applied in accordance with the conditions of the declared customs regime.
6. When goods are exported under customs control from the territory of one free economic zone to the territory of another free economic zone of the Republic of Tajikistan, taxes and customs duties shall not be levied and prohibitive and restrictive measures of an economic nature established by regulatory legal acts of the Republic of Tajikistan shall not apply *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.

7. Determination of the country of origin of goods produced in or imported into a free economic zone shall be carried out in accordance with the legislation of the Republic of Tajikistan and international legal acts recognized by Tajikistan.
8. The procedure for customs clearance and accounting of goods within the territory of a free economic zone shall be determined by the legislation of the Republic of Tajikistan.

#### **Article 20. Specifics of Taxation in a Free Economic Zone**

1. The tax regime for the functioning of a free economic zone establishes the procedure and conditions for preferential taxation of the activities of entities within its territory.
2. Within the territory of a free economic zone, entrepreneurial activity, regardless of the form of ownership, shall be exempt from payment of all types of taxes provided for by the Tax Code of the Republic of Tajikistan, except for social tax and personal income tax.
3. Social tax and personal income tax in a free economic zone shall be calculated and paid independently in accordance with the Tax Code of the Republic of Tajikistan.
4. Personal income tax for foreign specialists who are non-residents of the Republic of Tajikistan shall be paid in accordance with the procedure established by the Tax Code of the Republic of Tajikistan.
5. Control over the full and timely payment of social tax and personal income tax shall be exercised by the tax authority.
6. Profits received by foreign investors and wages of foreign employees received in foreign currency may be freely transferred abroad and shall not be subject to taxation upon transfer abroad.
7. Tax incentives shall apply only to that part of the activities of entities which is carried out within the territory of the free economic zone. Taxation of activities outside the territory of the free economic zone shall be carried out on general grounds in accordance with the tax legislation of the Republic of Tajikistan.
8. Free economic zone entities shall be taxpayers and shall maintain independent accounting of financial and economic activities.
9. Within the territory of a free economic zone, taxable objects not belonging to free economic zone entities shall be taxed in accordance with the legislation of the Republic of Tajikistan.

#### **Article 21. Financial and Currency Regulation in a Free Economic Zone**

1. Free economic zone entities shall maintain accounting and financial reporting in accordance with the legislation of the Republic of Tajikistan. Specifics of accounting and financial reporting related to the functioning of free economic zone entities shall be determined by the authorized state body for free economic zones jointly with the authorized state body in the field of finance.

2. Within the territory of a free economic zone, the free circulation of convertible foreign currencies shall be permitted alongside the national currency of the Republic of Tajikistan in accordance with the procedure established by the legislation of the Republic of Tajikistan.

#### **Article 22. Activities of Banks and Non-Banking Credit Organizations**

1. Within the territory of a free economic zone, the activities of banks and non-banking credit organizations shall be carried out in accordance with the legislation of the Republic of Tajikistan.
2. The procedure for the establishment and operation of banks and non-banking credit organizations within the territory of free economic zones shall be determined by the legislation of the Republic of Tajikistan.

#### **Article 23. Insurance Activity**

Insurance within a free economic zone shall be carried out in accordance with the legislation of the Republic of Tajikistan.

#### **Article 24. Labor Relations in a Free Economic Zone**

1. Labor relations within a free economic zone shall be regulated by the legislation of the Republic of Tajikistan, collective agreements and individual employment contracts.
2. Collective agreements and individual employment contracts may not worsen the position of employees of such enterprises and organizations compared to the conditions provided for by the legislation of the Republic of Tajikistan and international legal acts recognized by Tajikistan.
3. Foreign citizens and stateless persons, including foreign workers, engineering and technical personnel and managerial staff, shall be engaged to perform work of appropriate qualifications within the territory of a free economic zone in accordance with the requirements of the legislation of the Republic of Tajikistan *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581)*.
4. Issuance of work permits for foreign employees shall be carried out in accordance with the Instruction on the simplified procedure for issuing work permits to foreign citizens and stateless persons for employment within the territories of free economic zones, approved by the authorized state body in the field of labor, migration and employment and the authorized state body for free economic zones *(as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581 and June 20, 2024 No. 2077)*.

#### **Article 25. Environmental Safety and Environmental Protection**

Relations in the field of environmental safety and environmental protection within the territory of a free economic zone shall be regulated by the legislation of the Republic of Tajikistan as well as by international legal acts recognized by Tajikistan.

#### **Article 26. Land Use Regime**

1. The administration of a free economic zone shall use land plots located within its territorial boundaries on the basis of this Law and other regulatory legal acts of the Republic of Tajikistan governing land relations (*as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581*).
2. The procedure for granting land plots within the territorial boundaries of a free economic zone to free economic zone entities shall be determined by the regulation on the free economic zone.

#### **Article 27. Inspection of the Activities of Free Economic Zone Entities**

Inspection of the activities of free economic zone entities shall be carried out by supervisory authorities in accordance with the legislation of the Republic of Tajikistan and with notification of the authorized state body for free economic zones.

#### **Article 28. Licensing of the Activities of Free Economic Zone Entities**

Licensing of the activities of free economic zone entities shall be carried out in accordance with the legislation of the Republic of Tajikistan.

#### **Article 29. Simplified Visa Regime**

Processing and issuance of visas of the Republic of Tajikistan to foreign citizens and stateless persons carrying out activities within free economic zones shall be carried out in accordance with the legislation of the Republic of Tajikistan (*as amended by the Law of the Republic of Tajikistan dated January 2, 2019 No. 1581*).

### **CHAPTER 5. FINAL PROVISIONS**

#### **Article 30. Procedure for Settlement of Disputes**

Disputes between free economic zone entities and state bodies of the Republic of Tajikistan, as well as individuals or legal entities, on matters related to their activities within the territory of a free economic zone shall be resolved by a court.

#### **Article 31. Liquidation of a Free Economic Zone**

1. The liquidation of a free economic zone shall be carried out in accordance with this Law by decision of the Government of the Republic of Tajikistan.
2. The basis for liquidation of a free economic zone shall be the expiration of the term of operation of the free economic zone established by the regulation on the free economic zone.
3. Early liquidation of a free economic zone shall be possible upon proposals submitted by the authorized state body for free economic zones and the local state authority in whose territory the free economic zone is established.
4. Early liquidation of a free economic zone shall be permitted in the following cases:

- if within seven years from the date of establishment of the free economic zone no free economic zone entity has been registered and no agreement on conducting activities within the free economic zone has been concluded, or all previously concluded agreements have been terminated;
  - if for seven consecutive years no activities have been carried out within the free economic zone by free economic zone entities.
5. The liquidation of a free economic zone shall result in the deprivation of free economic zone entities of the rights and obligations provided for by this Law. The liquidation of a free economic zone shall not entail any legal consequences with respect to the activities of individual entrepreneurs and organizations, regardless of their organizational and legal forms, operating within the territory of the former free economic zone or liquidated in accordance with the legislation of the Republic of Tajikistan.
6. In the event of liquidation of a free economic zone, free economic zone entities may continue their activities within the territory of the Republic of Tajikistan on general grounds without additional registration or re-registration.

#### **Article 32. Liability for Violation of this Law**

Individuals and legal entities shall be held liable for violation of this Law in accordance with the legislation of the Republic of Tajikistan.

#### **Article 33. Recognition as Invalid of the Law of the Republic of Tajikistan “On Free Economic Zones in the Republic of Tajikistan”**

The Law of the Republic of Tajikistan dated May 17, 2004 “On Free Economic Zones in the Republic of Tajikistan” (Akhbori Majlisi Oli of the Republic of Tajikistan, 2004, No. 5, Art. 335) shall be declared invalid.

#### **Article 34. Procedure for Entry into Force of this Law**

This Law shall enter into force after its official publication.

**President  
of the Republic of Tajikistan**

Emomali Rahmon

Dushanbe

March 25, 2011 No. 700

**RESOLUTION OF THE MAJLISI NAMOYANDAGON OF THE MAJLISI OLI OF THE REPUBLIC OF TAJIKISTAN**

**On the Adoption of the Law of the Republic of Tajikistan “On Free Economic Zones”**

The Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan resolves:

1. To adopt the Law of the Republic of Tajikistan “On Free Economic Zones”.
2. To declare invalid the Resolution of the Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan “On the Adoption of the Law of the Republic of Tajikistan ‘On Free Economic Zones in the Republic of Tajikistan’” dated February 18, 2004 No. 1068 (Akhbori Majlisi Oli of the Republic of Tajikistan, 2004, No. 2, Art. 114).

**Chairman  
of the Majlisi Namoyandagon of the Majlisi Oli  
of the Republic of Tajikistan**

Sh. Zukhurov

Dushanbe

February 23, 2011 No. 338

---

**RESOLUTION OF THE MAJLISI MILLI OF THE MAJLISI OLI OF THE REPUBLIC OF TAJIKISTAN**

**On the Law of the Republic of Tajikistan “On Free Economic Zones”**

Having considered the Law of the Republic of Tajikistan “On Free Economic Zones”, the Majlisi Milli of the Majlisi Oli of the Republic of Tajikistan resolves:

To approve the Law of the Republic of Tajikistan “On Free Economic Zones”.

**Chairman  
of the Majlisi Milli of the Majlisi Oli  
of the Republic of Tajikistan**

M. Ubaydulloev

Dushanbe

March 11, 2011 No. 140