

## TAX CODE OF THE REPUBLIC OF TAJIKISTAN

(as amended by the Laws of the Republic of Tajikistan No. 901 dated 17.09.2012, No. 1045 dated 28.12.2013, No. 1046 dated 28.12.2013, No. 1188 dated 18.03.2015)

### CHAPTER 49. FUNDAMENTALS OF TAXATION OF ACTIVITIES IN FREE ECONOMIC ZONES

---

#### Article 324. General Provisions

1. The preferential tax regime provided for by this Chapter shall apply exclusively to the subjects (residents) of a Free Economic Zone within a limited, fenced and guarded area of the territory of the Republic of Tajikistan that complies with the requirements of the legislation of the Republic of Tajikistan.
  2. Foreign and domestic goods shall be imported into a Free Economic Zone under customs control with full exemption from customs duties and taxes in accordance with the conditions established by the customs regime of Free Economic Zones.
  3. The transfer of goods from the territory of a Free Economic Zone to another part of the territory of the Republic of Tajikistan shall be carried out under customs control in accordance with the conditions established by the customs regime of release for free circulation.
  4. The transfer of goods from the territory of a Free Economic Zone beyond the customs territory of the Republic of Tajikistan shall be carried out under customs control with payment and/or without payment of customs duties and taxes in accordance with the conditions established by the relevant customs regimes.
  5. Taxpayers — legal entities, individual entrepreneurs operating on the basis of a certificate, and branches of foreign legal entities operating within the territory of Free Economic Zones as their subjects (residents), shall simultaneously meet the following conditions:
    - possess supporting documents confirming state registration in accordance with the Law of the Republic of Tajikistan “On State Registration of Legal Entities and Individual Entrepreneurs” and be registered with the tax authority of the relevant district (city);
    - not have separate subdivisions outside the territory of the Free Economic Zone;
    - carry out types of activities not prohibited by the regulations of the relevant Free Economic Zone.
  6. The owner of an immovable property object located within the territory of a Free Economic Zone shall be granted a period of 3 (three) years from the date of establishment of the Free Economic Zone to obtain the status of a subject (resident) of the respective Free Economic Zone or to conduct activities under the tax regimes established by this Code as a person not being a subject (resident) of the respective Free Economic Zone.
-

### **Article 325. Tax Regime in Free Economic Zones**

1. Subjects (residents) of a Free Economic Zone and the administration of a Free Economic Zone, within the scope of activities carried out in the Free Economic Zone and with respect to property used therein, shall be exempt from payment of all types of taxes and from fulfilling the obligations of a tax agent as established by this Code and other regulatory legal acts of the Republic of Tajikistan, except for the taxes provided for in Parts 2–3 of this Article.
  2. Organizations — subjects (residents) of a Free Economic Zone shall act as tax agents for personal income tax and as payers of social tax with respect to individuals to whom income, remuneration, payments, profits and other monetary funds are paid (or subject to payment) in accordance with the procedure established by this Code.
  3. Individual entrepreneurs operating on the basis of a certificate — subjects (residents) of Free Economic Zones:
    - with respect to income directly received (or subject to receipt) by them, shall be payers of personal income tax and social tax in accordance with the procedure established by this Code, payable on a quarterly basis;
    - with respect to income, remuneration, payments, profit and other payments made (or subject to payment) in favor of individuals, shall be payers (tax agents) of personal income tax and social tax in accordance with the procedure established by this Code.
  4. Tax benefits for subjects (residents) of Free Economic Zones shall apply only to that part of their activities which is carried out within the territory of the Free Economic Zone.
- 

### **Article 326. Procedure for Calculation and Payment of Taxes**

1. The calculation, procedure and сроки for payment of taxes established for subjects (residents) of Free Economic Zones, as well as the submission by them of tax declarations and other tax reporting, shall be carried out in accordance with the procedure established by the authorized state body.
2. The administration of a Free Economic Zone shall, on a quarterly basis, no later than the 15th day of the month following the reporting quarter, submit to the tax authority at its place of registration information on the subjects (residents) of the Free Economic Zone and objects of taxation in the form established by the authorized state body.
3. Subjects (residents) of Free Economic Zones shall maintain separate accounting of income, expenses, property and their business activities in accordance with the procedure established by the legislation of the Republic of Tajikistan.
4. Objects of taxation located within the territory of Free Economic Zones and not belonging to subjects (residents) of Free Economic Zones shall be subject to taxation in accordance with the tax legislation of the Republic of Tajikistan.

5. The specifics of interaction between tax authorities and administrations of Free Economic Zones may be determined by an agreement concluded between them.
6. Control over the payment of taxes by subjects (residents) of Free Economic Zones shall be exercised by tax and customs authorities.