

THE LAW OF THE REPUBLIC OF TAJIKISTAN

On Payment for Land

The purpose of introduction of payment for land is the creation of conditions for the rational use of lands, the protection and development, increase soil fertility, equalizing of the social-economic managing conditions on the lands of different quality.

Article 1. Chargeable use of land.

Use of land in the Republic of Tajikistan is chargeable.

The payment for land is levied annually from land users in the form of the land tax and leasing fee.

The basis of definition of the land tax is the land users of land cadastral documentation. The land tax is paid by land users, for whom the plots of land for permanent, urgent or life inherited use are reserved. Leasing fee is determined by the agreement between primary land user and leaseholder.

The payment for land is established after the consideration of the areas' composition, their quality and location of the plot of land, cadastral evaluation of lands, character of use and ecological peculiarities.

Basis of the land tax account rate is the price of the point hectare.

Article 2. Establishment of the land tax.

The average rates of the tax from one hectare of land on cadastral zones and on kinds of area are established in the following amount (in rubles):

Name of the cadastral zones	Arable lands and perennial plantings	
	Irrigated	Dry farming
Leninabad	8311	635
Gissar	8854	1578
Garm	7169	2169
Kulob	9271	1775
Vakhsh	12880	1324
GBAO (except Murgab zone)	2515	1324
In the Republic	10000	1324

Name of the cadastral zones	Pastures and the hayfields	Roads, streets, squares, public buildings, woods, collector channels and irrigation ditches	Other lands, which are not used in agriculture
Leninabad	84	642	88
Gissar	146	491	63
Garm	146	327	38
Kulob	262	466	63
Vakhsh	115	781	101
GBAO (except Murgab zone)	71	277	38
In the Republic	146	454	49

Considering changes of the tariffs for the goods (work, service) and expenses for their manufacture, as well as materials certification of the state land cadastre, Majlisis Oli of the Republic of Tajikistan according to the offer of the government of the Republic of Tajikistan, annually during the confirmation of the State budget of the Republic of Tajikistan establishes coefficient of the land tax rates established by the present Law.

The average rates of the land tax for administrative regions of the Republic are established by the Government of the republic of Tajikistan according to the presentation of the Committee of land resources and system of land tenure regulation attached to the Government of the Republic of Tajikistan.

The rate of the land tax does not depend on results of economic activity of land users and it is established in the form of the stable payments for land square unit in the account for one year.

Article 3. Peculiarities of taxation of agricultural lands.

Land tax is levied from the land users who are busy with producing of agricultural products. Taxation on the income in regards to them, with the exception of agricultural enterprises of the industrial type (integrated poultry farms, hothouse plants, stockbreeding complexes, fish processing plants and others) is not applied.

Article 4. Payment for populated area lands.

Taxation for lands of cities and settlements of an urban type is levied in the following amounts:

- a) In cities of Dushanbe, Khujand, Kurgan-Tube and Kulob:
From the enterprises, institutions and organizations – 30 000 rubles from one hectare;
From the citizens – 2 rubles from one square meter;
- b) In cities of republican and regional subordination and Khorog:
From the enterprises, institutions and organizations – 20 000 rubles from one hectare
From the citizens – 1,5 rubles from one square meter
- c) In cities and settlement of an urban type of district subordination:
From the enterprises, institutions and organizations – 15 000 rubles from one hectare;
From the citizens – one ruble from one square meter.

Taxable area includes land occupied by buildings, plots necessary for their maintenance, as well as sanitary-protective zones of objects, technical and other zones.

The land tax for border plots of the village settlements or gardening associations for individual and collective gardening and market gardening, personal farm, as well as for juridical persons for different purposes, is established for the whole plot, proceeding from the average rate of the tax from farms, which lands are located around the settlement.

Taxation of land plots allocated for haymaking and cattle pasture is established according to the rates of given land.

Article 5. Payment for non-agricultural lands.

Taxation for land of state forest and water fund, industry, transport, communication, defense and other use located outside settlements is levied in accordance with average rates of the tax for agricultural lands of this district.

Article 6. The order of tax payment.

Land users (juridical and physical persons) present payment of land tax to tax departments located in the whereabouts of land plots annually, not later than February 1. The tax for newly allotted land plots is paid during the month from the moment of allocation.

Tax departments register taxpayers, control correctness of its calculation and payment.

Article 7. Dates of the land tax payment.

The sum of land taxes is paid by payers :

On lands specified in Article 3 of the Law, not later than November 15 by equal shares of the annual sum;

On lands specified in Articles 4 and 5 of the Law, not later than March 15, September 15, and December 15 by equal shares of the annual sum.

Article 8. Receipt and use of tax payment.

Receipt and use of land payments are carried out in accordance with the articles 34 and 36 of the Land Code of the Republic of Tajikistan. The Ministry of Finance of the Republic of Tajikistan, the Committee on land resources and organization of the use of land Under the Government of the Republic of Tajikistan control the target use of land payments.

Article 9. Land tax privileges.

The following categories are exempted from land tax:

Land users (juridical persons whose activity is financed from the state budget;

Fruit nurseries and seeds growing farms, sort-testing stations for land plots used only for the mentioned purposes;

Religious institutions, whose lands are occupied by used cult buildings, protecting by the state as monuments of history, culture and architecture;

Juridical and physical persons who have received lands requiring re-cultivation and lands in the stage of agricultural development during three years and physical persons who have received cultivated lands – during one year;

Dehkan (private) farms on newly cultivated lands during three years and on cultivated lands during one year;

Invalids of all categories, persons suffered in the result of damage in Chernoble APW, participants of the Great Patriotic War and war in Afghanistan and persons leveled to them, militaries of service for fixed period and pensioners on lands allotted for personal farms;

List of juridical persons stipulated in the second and third parts of this article is determined by the Government of the Republic of Tajikistan.

Article 10. Tax free lands.

The following lands are not subject to taxation:

Lands occupied by observation strip along the state border;

Lands of common use in settlements and communal services;

Lands for construction of industrial and non industrial establishments;

Lands under glaciers and slides;

Lands of free state reserve.

Article 11. Responsibility for violation of the present Law.

Juridical and physical persons bear responsibility for violation of the present Law in accordance with the legislation of the Republic of Tajikistan.

President of the Republic of Tajikistan
Dushanbe, May 15, 1997, №449

E.RAKHMONOV