

GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN
RESOLUTION
“ON APPROVAL OF THE INSTRUCTION “ON CALCULATION AND PAYMENT OF
THE LAND TAX”

May 3, 1999

188

Dushanbe

In accordance with the paragraph 10 of the Article 4 of the Tax Code of the Republic of Tajikistan the Government of the Republic of Tajikistan resolves:

The Instruction “On Calculation and Payment of the Tax Code” shall be approved.

E. Rahmonov

Chairman
Government
Republic of Tajikistan

Approved
Resolution
Government of the Republic of Tajikistan
May 3, 1999
No. 188

INSTRUCTION № 6
ON CALCULATION AND PAYMENT OF THE LAND TAX

I. GENERAL PROVISIONS

1. This Instruction is issued by the Tax Committee under the Government of the Republic of Tajikistan upon agreement with the Ministry of Finance of the Republic of Tajikistan based on the Tax Code of the Republic of Tajikistan.

2. Land tax payers shall be land users – legal entities and individuals, who have been allocated land plots for use or life inheritance.

3. The land tax shall be established with regard to the composition of lands, their quality and location of the land plot, cadastre evaluation of lands, character and use of their ecological features.

4. Land-cadastre documentation of the land user shall be the basis for determination of the land tax rate.

5. The size of the land tax does not depend on the results of land users’ economic activities and shall be determined as stable payments for a unit of land area for one year.

II. LAND TAX RATES

6. The Tax Code of the Republic of Tajikistan establishes tax rates on lands of towns and urban settlements in the following size:

in Dushanbe, Khujand, Kurgan-Tube and Kulyab – 30000 rubles per hectare (3 rubles per one square meter);

in the towns of republican, regional subordination and Khorog – 20000 rubles (2 rubles per square meter);

in towns and urban settlements of rayon subordination – 15000 rubles (1,5 rubles per square meter).

Lands under constructions, installations, plots for their maintenance, as well as sanitary-protection zones of objects, technical and other zones shall be included in the area subject to taxation.

7. Average rates per hectare of land by cadastre zones and by types of areas outside towns and urban settlements shall be established in the following size:

Table
(in rubles per 1 hectare)

Title Cadastre Zones	Arable lands and hayfields perennials: irrigated/ dry lands and collectors	Pastures	Roads, streets, public constructions, forests, areas, canals, aryks	Other lands unused in agriculture
Leninabad	8311/635	84	642	88
Gissar	8854/1578	146	491	63
Gharm	7169/2169	146	327	38
Kulyab	9271/1775	262	466	63
Vakhsh	12880/1324	115	781	101
GBAO (without Murgab Zone)	2515/1324	71	277	38
In the Republic	10000/1324	146	454	49

8. In accordance with the provisions of the Tax Code of the Republic of Tajikistan, Majlisi Oli of the Republic of Tajikistan shall establish indexation coefficient on the land tax rates through adoption of legislative acts.

9. Average rates of the land tax in the republican rayons are approved by the Resolution of the Government of the Republic of Tajikistan No. 313 from August 19, 1998.

III. TERMS OF LAND TAX PAYMENT

10. The amount of the land tax shall be paid on lands indicated in the paragraph 6 of this Instruction no later than March 15, June 15, September 15, and December 15 in equal shares of the annual amount.

11. The terms of payment on lands indicated in the paragraph 7 of this Instruction shall be established no later than October 15 and December 15 in equal shares of the annual amount.

12. The term to submit calculation of the land tax due shall be established by March 1 following the reporting year. Calculations shall be submitted in the tax bodies at the location of land plot.

Example 1: An entity is located in the October rayon of Dushanbe on a land plot with the size of 15 hectares and 1 hectare of land (public constructions) in Kanibadam rayon (not in the town, not in a settlement). The entity submits the following calculations on the land tax due to the tax agencies:

a) to the tax inspectorate of October rayon of Dushanbe – 30000 rubles x 15 hectares = 450000 rubles.

б) to the tax inspectorate of Kanibadam – 642 rubles x 1 hectare = 642 rubles. Total: 450462 rubles (450000 + 462).

Example 2. Kolkhoz of the Khojent rayon uses 1000 hectares of irrigated lands, 20 hectares of dry lands, 600 hectares of pastures and hayfields. To determine the amount of the land tax due: in accordance with the paragraph 7 of this Instruction and average land tax rates on rayons established by the Government, the following calculation of the land tax shall be submitted by the kolkhoz: 8310 rubles per hectare on irrigated lands, 648 rubles per hectare on dry lands, 84 rubles per hectare on pastures and hayfields = 8373360 rubles.

IV. LAND TAX ALLOWANCES

13. In accordance with the Article 234 of the Land Tax of the Republic of Tajikistan the following shall be released from land tax payment:

- territories of nurseries, national parks, arboretums, botanical gardens;
- land plots directly used for scientific and education purposes, as well as for testing of types of agricultural and forestry crops by scientific organizations, experimental and scientific-experimental farms, scientific-research institutions and educational establishments of agricultural and forestry profile;
- land plots used for seed raising, and fruit growing by seed raising and fruit growing farms;
- lands used by budget organizations and the National Bank of Tajikistan and its branches;
- lands of organizations, on which their buildings protected by the government as history, culture and architecture monuments are located;
- allocated damaged lands (demanding recultivation) and lands under agricultural reclamation during five years from the date of allocation (start of reclamation);
- newly cultivated lands of dehkan farms during five years and cultivated lands of dehkan farms during one year after allocation of such lands;
- lands allocated to the participants of the Great Patriotic War and persons equated to them;
- lands allocated to the disabled of all categories in case of absence of a family member capable to work;
- lands under the tracing line along the state border;
- lands for general use of settlements and municipal economy;
- lands under glaciers, landslides, rivers and lakes;
- lands under automobile roads for general use and rail roads, as well as under the state water supply and hydro facilities;
- lands allocated for provision of operations of the state power and management bodies, as well as provision of safety of the Republic of Tajikistan.

V. REGISTRATION OF SETTLEMENT OPERATIONS AND LAND TAX PAYMENTS IN THE TAXPAYER'S ACCOUNTS

14. At calculation of the land tax amount the taxpayer records the following in the accounting report:

Debit account No. 80 - Credit account No. 68

15. At payment of the land tax amount the following record shall be made in the accounting report:

Debit account No. 68 – Credit account No. 51 or No 50.

VI. CONTROL PROCEDURES ON LAND TAX ACCOUNTING AND CORRECTNESS OF CALCULATION AND PAYMENT

16. Through registration of taxpayers, tax agencies shall implement control of correct calculation of the tax due and timely payment of the amount due. Accounting of the calculated and paid land tax shall be implemented by tax agencies in accordance with the instructions developed for such issues.

17. Consolidated reports on registration of taxpayers and calculated land tax amounts shall be submitted to higher tax bodies in accordance with the instructions of the Tax Committee under the Government of the Republic of Tajikistan.

18. Initial checking (in tax agencies) shall be made by tax inspectors at acceptance of calculations of the due land tax.

19. Documentary checks of the indicated accounts on land tax shall be carried out no less than once in two years directly at the place of their location, i.e. at enterprises and places of residence of individuals.

20. Tax accounting in the tax agencies shall be conducted in the order established by the instructions of the Tax Committee under the Government of the Republic of Tajikistan.

21. Procedure of documentary checks and decision making of a tax agency upon the results of checks shall be reflected in the instructions of the Tax Committee under the Government of the Republic of Tajikistan.

22. Responsibilities of the land taxpayers shall be determined by the Tax Code of the Republic of Tajikistan.

Annex to the Instruction of the Tax Committed under the Government of the Republic of
Tajikistan

May 3, 1999
No. 6

To the Tax Inspectorate

Date of receipt:

LAND TAX DECLARATION

(Date)

(Name, full title of the taxpayer)
Taxpayers' Identification Number _____
Address _____

(location of land plots)

Area of land plots	Tax rate (ruble)	Tax amount (ruble)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total:

Land tax in the amount of _____ is due to be transferred to the budget within the
dates:

A. on lands of towns and urban settlements	_____	_____
B. on agricultural lands	_____	_____
-----15.03._____	-----15.10._____	
-----15.06._____	-----15.12._____	
-----15.09._____	-----15.12._____	

Taxpayer
(Head of the entity) _____
(name) (signature)

Chief accountant _____

(name)

(signature)

Note: This declaration shall be submitted to the Tax Inspectorate at the place of land plot location.