

GOVERNMENT of the REPUBLIC of TAJIKISTAN
RESOLUTION

“On Approval of Average Land Tax Rates”

April 19, 2001

No.195

In accordance with Article 231.3 of the Tax Code of the Republic of Tajikistan and Law of the Republic of Tajikistan “On determination of indexation coefficients of the land tax rates”, the Government of the Republic of Tajikistan hereby resolves:

1. To approve average rates of the land tax by oblasts, rayons and semiurban centers of the Republic of Tajikistan:

(in somoni per hectare)

#	Cadastre zones and rayons районов	Arable lands and perennial plants		Pastures and hayfield	Roads, streets, public buildings, forests, areas, canals, channels, and collectors	Other lands unused in agriculture
		irrigated	unwatered			
1	2	3	4	5	6	7
	Sugd oblast	11,78	0,87	0,12	0,76	0,11
1	Aini rayon	6,78	0,48	0,11	0,76	0,11
2	Asht rayon	11,87	-	0,11	0,76	0,11
3	B.Gafurov rayon	11,89	0,89	0,12	0,76	0,11
4	Ganchi rayon	5,02	0,91	0,14	0,76	0,11
5	Zafarobod rayon	13,92	-	0,11	0,76	0,11
6	Dj.Rasulov rayon	14,09	0,96	0,14	0,76	0,11
7	Isfara rayon	13,14	-	0,15	0,76	0,11
8	Istravshan rayon	5,37	0,96	0,15	0,76	0,11
9	Kanivadam rayon	13,12	-	0,06	0,76	0,11
10	Kukhistoni Matcha rayon	6,98	0,50	0,11	0,76	0,11
11	Matcha rayon	13,82	1,02	0,11	0,76	0,11
12	Na rayon	14,34	1,02	0,11	0,76	0,11
13	Pendjikebt rayon	12,82	0,39	0,14	0,76	0,11
14	Shakhristan rayon	3,88	0,83	0,14	0,76	0,11
	Hissar oblast	12,55	2,17	0,21	0,58	0,08
1	Varzob rayon	9,21	2,23	0,21	0,58	0,08
2	Hissar rayon	14,62	1,66	0,21	0,58	0,08
3	Kofarnikhon rayon	9,01	2,37	0,21	0,58	0,08
4	Lenin rayon	11,48	2,16	0,23	0,58	0,08
5	Tursunzade rayon	14,11	1,54	0,18	0,58	0,08
6	Shakhrinav rayon	16,40	1,74	0,23	0,58	0,08
7	Faizabad rayon	10,06	3,86	0,24	0,58	0,08
	Garm oblast	10,16	2,99	0,21	0,39	0,05
1	Garm rayon	9,96	3,41	0,23	0,39	0,05
2	Darband rayon	8,70	3,00	0,23	0,39	0,05
3	Djirgital rayon	10,14	2,63	0,21	0,39	0,05
4	Rogun rayon	8,70	2,93	0,23	0,39	0,05
5	Tavildara rayon	10,54	2,66	0,19	0,39	0,05
6	Tajikobod rayon	11,89	3,15	0,24	0,39	0,05
	Kulyab oblast	13,14	2,44	0,38	0,56	0,08
1	Baldjuvon rayon	2,96	2,56	0,30	0,55	0,08
2	Vose rayon	15,65	2,18	0,57	0,55	0,08
3	Dangara rayon	10,01	2,56	0,34	0,55	0,08
4	Kulyab rayon	14,72	2,22	0,36	0,55	0,08
5	Moscow rayon	14,76	2,09	0,36	0,55	0,08
6	Muminobod rayon	3,40	2,60	0,38	0,58	0,08

7	Nurek rayon	8,87	2,18	0,20	0,58	0,08
8	Sovetskii rayon	9,65	2,58	0,44	0,55	0,08
9	Farkhor rayon	13,24	1,98	0,19	0,55	0,08
10	Khivaling rayon	2,96	2,56	0,57	0,55	0,08
11	Shurobod rayon	6,28	2,35	0,40	0,55	0,08
	Vakhsh oblast	18,25	1,82	0,17	0,93	0,13
1	Beshkent rayon	17,68	1,76	0,12	0,93	0,13
2	Bokhtar rayon	18,42	1,29	0,19	0,93	0,13
3	Vakhsh rayon	19,76	2,13	0,17	0,93	0,13
4	Gozimalik rayon	16,72	1,81	0,21	0,93	0,13
5	Djilikul rayon	20,79	1,76	0,12	0,93	0,13
6	KAbodijen rayon	19,05	1,76	0,19	0,93	0,13
7	Kolkhozabad rayon	20,75	2,98	0,14	0,93	0,13
8	Kumsangir raryon	19,76	1,76	0,14	0,93	0,13
9	Pyandj rayon	20,48	1,81	0,21	0,93	0,13
10	Sarband rayon	17,51	-	0,21	0,93	0,13
11	Khodjamaston rayon	17,51	1,21	0,21	0,93	0,13
12	Shaartuz rayon	17,68	1,76	0,12	0,93	0,13
13	Yavan rayon	11,16	1,83	0,23	0,93	0,13
	Gorno-Badskhshan autonomous oblast (without Murgab rayon)	3,56	1,82	0,10	0,33	0,05
1	Vanch rayon	4,77	-	0,08	0,33	0,05
2	Darvoz rayon	4,54	1,82	0,12	0,33	0,05
3	Ishkashim rayon	2,79	-	0,10	0,33	0,05
4	Roshtkala rayon	2,96	-	0,10	0,33	0,05
5	Rushan rayon	4,37	-	0,08	0,33	0,05
6	Shugnan rayon	2,96	-	0,10	0,33	0,05
	Republic	14,00	1,85	0,20	0,64	0,07

The land code shall be collected:

a) in the cities of Dushanbe, Khudjand, Kurgan-Tube, and Kulyab:

- 60 somoni per hectare (60 dirams per 100 square meters);

b) in the cities of Republican Subordination, oblast subordination and the city of Khorugh:

- 40 somoni per hectare (40 dirams per 100 square meters);

c) in the cities and semiurban centers of rayon subordination:

- 30 somoni per hectare (30 dirams per 100 square meters).

2. That the specified land tax rates shall be considered basic and with the adjustment of prices and tariffs for goods (works, services), as well as costs for their production, as of 2001 and subsequent years, the coefficients of indexation of land tax rates established by the Law of the Republic of Tajikistan as of December 11, 1999 "On determination of indexation coefficients of the land tax rates" shall be used.

3. That Resolution of the Government of the Republic of Tajikistan No.313 as of August 19, 1998 "On Approval of average land tax rates by oblasts, cities and semiurban centers of the Republic of Tajikistan" shall be considered invalid.

Chairman
Government of the Republic of Tajikistan

E.RAKHMONOV

