

Law of the Republic of Tajikistan on State Duty
February 28, 2004

Article 4. Rates of the State Duty

In the course of a case hearing by the Constitutional Court of the Republic of Tajikistan, the following state duty rates shall be levied:

- 1) for an inquiry or request – fourfold minimal salary;
- 2) for an appeal by a legal entity – tenfold minimal salary;
- 3) for an appeal by an individual – single minimal salary.

In the course of a case hearing in the court (courts of general jurisdiction) of the Republic of Tajikistan, the following state duty rates shall be levied :

- 1) for a property claim, if the amount of the claim is:
less than 50 minimal salaries - 3% of the amount of the claim;
from 50 to 100 minimal salaries - 2% of the amount of the claim;
from 100 to 500 minimal salaries - 1% of the amount of the claim;
over 500 minimal salaries - 0.5% of the amount of the claim.
- 2) from non-property claims , the subject of which is not amenable to estimation :
for individuals - 10% of the minimal salary, for legal entities – fivefold minimal salary;
- 3) from a claim concerning seized property release – duty rate is determined based on the amount of the claim according to Point 1 of the present section;

- 4) from a claim concerning precontractual disputes – twofold minimal salary;

Claims filed with the Economic Courts of the Republic of Tajikistan:

- 1) from a property claim - 2% of the amount of the claim ;
- 2) from the initial claims against court acts of the Economic Court - 50% rates, established for filing a claim;

- 3) from a claim pertinent to disputes arisen during conclusion, amendment or denunciation of agreements, and to disputes on invalidation of transactions – tenfold minimal salary;

- 4) from a claim pertinent to declaring non-normative acts of state agencies null and void (fully or partially):

fivefold minimal salary for individuals ;
twenty fold minimal salary for legal entities;

- 5) from other non-property claims including applications on acknowledgement of a right, compulsion to assuming responsibilities in kind - fivefold minimal salary;

- 6) from an application declaring insolvency of legal entities and entrepreneurs:

twenty fold minimal salary for legal entities;
fivefold minimal salary for entrepreneurs;

- 7) from an application on disclosure of facts of legal significance – sevenfold minimal salary;

- 8) from an application on entering of the third party into business claiming independent requirements regarding subject of a dispute – applied to the rate of state duty payable when a non- property claim is filed, and applied to property disputes using the rate of state duty estimated based on the amount disputed by the third party;

- 9) from appeals against decisions and findings of the Economic Court as well as court decisions on discontinuance , a writ shelve, on forfeit, refusal in providing enforcement order - 50 % of the rate of state duty charged when a claim is filed .

Claims of both property and non-property nature shall be charged state duty applicable to both property claims and non-property claims.

For the implementation of legal significant actions by the Ministry of Justice of the Republic of Tajikistan and its bodies, the following procedure shall apply:

- 1) for registration of legal entities:

- from profit organizations irrespective of type of ownership:
- thirteen fold minimal salary;
from profit organizations with foreign investments contribution – hundredfold minimal salary;
from non-profit organizations irrespective of type of ownership – twenty fold minimal salary;
from non-profit organizations with foreign entity involvement irrespective of type of ownership – fifty fold minimal salary.
- 2) for registration of branches and representative offices irrespective of type of ownership of a legal entity and issue of a register abstract – fivefold minimal salary;
 - 3) for issue of a certificate on registration of changes in the constituent documents and reregistration of legal entities irrespective of type of ownership - 50% of the rate of state duty levied during registration;
 - 4) for issue of certificates on liquidation of enterprises -10% of the rate of state duty levied during registration;
 - 5) for registration of mortgage agreements and issue of a certificate on registration of the mortgage agreement – twofold minimal salary;
 - 6) for the register abstracts of pledged property – single salary;
 - 7) for issue of a certificate on state registration of Concession Agreements – tenfold minimal salary.
- 8) for issue of certificates on registration of public unions (associations) and political parties:
from local public unions (associations) - tenfold minimal salary;
from republican public unions (associations) – twenty fold minimal salary;
from international public unions (associations) - two hundred fold minimal salary.
From political parties – hundred fold minimal salary.
- For execution of notary actions, the following rates of the state duty shall be levied:
- 1) for certification of amortization (houses, apartments, dachas, buildings and other real estate or their components) agreements (purchase and sale, exchange, donation):
for children including adopted, spouses and parents - 0.5 % of the value of agreement but not less than 50 % of the minimal salary;
for brothers, sisters, grandchildren, grandmother and grandfather - 1% of the value of agreement;
other individuals and legal entities – 1.5 % of the value of agreement, but not less than twofold minimal salary;
 - 2) for certification of an agreement on donation of transportation means: to children including adopted, to a spouse , parents, - 0.5 % of the value of agreement, but not less than 50 % of the minimal salary;
to brothers, sisters, grandchildren, grandmother and grandfather - 1% of the value of agreement but not less than a single minimal salary;
to other individuals and legal entities – 1.5% of the value of agreement, but not less than twofold minimal salary;
 - 3) for certification of a mortgage agreement – twofold minimal salary;
 - 4) for certification of other agreements, the subject of which is amenable to estimation - 5 % of the value of agreement but not less than twofold minimal salary;
 - 5) for certification of contract of guarantee – twofold minimal salary;
 - 6) for certification of contracts the subject of which is not amenable to estimation – twofold minimal salary;
 - 7) for certification of last wills and testaments - 20% of minimal salary;
 - 8) for issue of a certificate on a property right – threefold minimal salary;
 - 9) for issue of a certificate on a right of heritage:
for direct heir – 0.5% of the value of inheritance;
for heir of the second succession - 1% of the value of inheritance;
for other heirs – 1.5% of the value of inheritance

10) for issue of a certificate on a right for inheritance located abroad – upon final estimation of the inheritance value payable in the territory of the Republic of Tajikistan:

the direct heir - 1% of the value of inheritance;

for the heir of second succession – 1.5% of the value of inheritance; other heirs - 3% of the value of inheritance;

11) for the measures regarding protection of inheritance – single minimal salary;

12) for certification of letters of attorney on the right of usage or (and) disposition of the property (except Point 13 of the present section):

for children including adopted, a spouse, parents - 50 % of the minimal salary;

for brothers, sisters, grandchildren, grandmother, granddaughter – single minimal salary;

for other individuals and legal entities - twofold minimal salary;

13) for certification of letters of attorney for the right of usage and (or) disposition of motor transport means:

for children including adopted, a spouse, parents – 50 % of the minimal salary;

for brothers, sisters, grandchildren, grandmother, grandfather - single minimal salary;

for other physical persons and legal entities - twofold minimal salary;

14) for certification of other letters of attorney - 20% of minimal salary;

15) for verification of the document translation accuracy from one language into another - 5% of the minimal salary per page of translated document;

16) for commitment of the protest of a bill out of the payment, non-acceptance and non-dating of acceptance and for certification of a receipt non-payment - 1% of unpaid amount;

17) for document storage (archiving) - 10% of the minimal salary;

18) for certification of authenticity of documents copies stored in state notary offices, local bodies of executive power, local administrations, consular offices as well as for abstracts from documents - 5% of the minimal salary per page of the document copy or abstract from the document;

19) for certification of authenticity of other documents and abstracts from the documents (except the documents provided by Point 18 of the present section) - 5% of the minimal salary per page;

20) for verification of signature authenticity:

on applications and other documents (except bank-cards) - 5% of the minimal salary;

on bank -cards (per one signature on a card) –a single minimal salary;

21) for issue of a certificate of a share in the property being jointly possessed by spouses obtained during the marriage including the issue of a certificate of ownership in case of decease of either spouse - 20 % of minimal salary;

22) for issue of document duplicates stored in state notary offices, local bodies of executive power and local administration, consular offices – twofold minimal salary;

23) for certification of amortization and other property contracts subject to registration and sold through auctions (tenders) – threefold minimal salary;

24) for executive endorsement - 5% of the minimal salary;

25) for protest my master –fivefold minimal salary.

For notary actions committed beyond the notary office the duty shall be levied at double rate including reimbursement of actual costs related to the trip for commitment of actions .

Under a permutation contract, duty shall be calculated based on the the property representing higher value.

For calculation of the rate of state duty collected for certification of transactions with vehicles as well as issue of a certificate on a right of inheritance of vehicles, the value of vehicles shall be determined by juridical expert bodies of justice agencies, as well as by firms and organizations involved in maintenance and sale of vehicles.

Cost of a house, apartment, dacha, garage and other buildings, facilities and structures shall be determined by the parties, but in order to levy state duty it should not be lower than the inventory cost determined by the technical inventory bodies.

In cases of signing a contract, the subject of which is amortization (purchase and sale, donation, permutation, etc.) of property the value of which is less than the amount indicated in the estimation document, the state duty shall be established based on the amount indicated in the estimation document.

During certification of transactions in foreign currency, and in cases when the foreign currency is the subject of inheritance the amount of state duty shall be subject to conversion to the national currency in accordance with the exchange rate of the National Bank of Tajikistan effective on the day of the state duty payment.

For commitment of actions concerning formalization of acts of civil status , the following state duty rates shall be charged :

1) for marriage if either side is a foreign citizen or a person without citizenship – fivefold minimal salary;

2) for state registration and issue of a bill of divorce:

upon mutual consent of the spouses who do not have juvenile children in joint marriage – threefold minimal salary;

upon a court decision on divorce – fivefold minimal salary;

As regards persons considered as per established order as missing or incapable due to mental illness or imbecility or persons convicted for a crime and sentenced to custody for the period not less than three years – twofold minimal salary.

3) for drawing up a conclusion and issue of a certificate due to changes in and restoration of register for acts of civil status concerning a birth, marriage, divorce and decease – twofold minimal salary;

4) for issue of a duplicate of a certificate on registration of acts of civil status – twofold minimal salary.

For consideration and issue of documents regarding acquisition of citizenship of the Republic of Tajikistan or renunciation of citizenship of the Republic of Tajikistan as well as departure from the Republic of Tajikistan and entry into the Republic of Tajikistan, state duty rates shall be charged as follows:

1) for issue of international (civil) passport or extension of its validity– threefold minimal salary;

2) for issue of a visa (identification card) to a foreign citizen or a person without citizenship residing in the RT for departure from the RT, or for visa extension– twofold minimal salary;

3) for registration (issuance of a residence permit) of citizens of the Republic of Tajikistan - 50% of the minimal salary;

4) for issue or extension of visa in the passport or its similar replacement document of a foreign citizen or a person without citizenship temporarily based in the RT for the following purposes:

departure from the Republic of Tajikistan – twofold minimal salary;

departure from the Republic of Tajikistan and further entry into the Republic of Tajikistan – twofold minimal salary;

5) for issue of multiple visa of the Republic of Tajikistan- fourfold minimal salary;

6) for processing of documents regarding invitation of foreign citizens to the Republic of Tajikistan – twofold minimal salary per invitee;

7) for making any changes (except for validity extension) in the previously issued document regarding departure and entry into the Republic of Tajikistan – twofold minimal salary;

8) for issue and extension of a Residence Permit to a foreign citizen or a person without citizenship – twofold minimal salary;

9) for registration and extension of a period of validity of international passport or its similar replacement document- twofold minimal salary;

10) for issue of lost or damaged international passport, visa, invitation to the Republic of Tajikistan, Residence Permit or ID card for border passing – twofold minimal salary;

11) for applications and requests for acquisition of citizenship of the Republic of Tajikistan, restitution of the citizenship of the Republic of Tajikistan and renunciation of citizenship of the Republic of Tajikistan, as well as for applications on establishing the citizenship of the Republic of Tajikistan – fourfold minimal salary.

For registration of other acts bearing legal significance, the following state duty rates shall be levied :

1) for issue of a hunting permit to citizens of the Republic of Tajikistan – tenfold minimal salary;

2) for issue of a certificate on state registration of an entrepreneur, accomplishing his (her) activity without establishment of a legal entity– single minimal salary;

3) for transactions operated within trade, monetary, raw and other exchanges:

with the transaction value up to 500,000 somoni - 0.5% of the transaction value;

with the transaction value from 500,000 to 1,000,000 somoni - 0.2% of the transaction value;

with the transaction value over 1,000,000 somoni - 0.1% of the transaction value;

4) for broker's place sale - 0.5% of the actual value of the transaction;

5) for transaction with securities:

- during registration of non-governmental securities' issue – 0.1% of the nominal value of the issue;

- during conclusion of transaction - 1 somoni per 1,000 somoni of the transaction ;

6) for auction holding - 0.2% of the total initial price of the overall volume of goods subject to selling;

7) for transactions concluded at auctions – 0.1% of the value of concluded transaction;

8) for buy-out of property of state enterprises in accordance with the Legislation of the Republic of Tajikistan - 0.5% of the amount of redeemable property;

9) for expert examination of pieces of the art – at the rate equivalent to tenfold minimal salary.