

**TAX CODE OF THE REPUBLIC OF TAJIKISTAN
(EXCERPTS)**

Article 45. Registration of Taxpayers. Procedure for Registration, Re-Registration, and Removal from Registration. Taxpayer Identification Number

1. For tax control purposes, taxpayers and tax agents, as well as all legal entities, including separate subdivisions established by them (subsidiaries, representative offices, permanent establishments, etc.), and citizens of the Republic of Tajikistan over 16 years of age (referred to hereinafter in this article as “taxpayer” or “taxpayers”) shall be required to register with tax authorities serving the area where the legal entity is located, where its separate subdivisions are located, where the individual maintains his place of residence, and also where real estate and means of transport belonging to him that are subject to taxation are located, respectively, following the procedure determined by the authorized government body in accordance with this article.

A legal entity that has separate subdivisions located on the territory of the Republic of Tajikistan, and also a legal entity that has real estate and means of transport which are subject to taxation, shall be required to register as a taxpayer both with the tax authority serving the area where the legal entity itself is located, and with the ones serving the areas in which each of its separate subdivisions are located and the area where the real estate and means of transport belonging to it are located.

The authorized government body, taking into account the provisions of this article, shall have the right to establish specific requirements for the registration of large taxpayers.

2. Individuals and legal entities shall be registered with a tax authority as taxpayers regardless of the existence of circumstances which give rise to an obligation to pay one type of tax or another in accordance with this Code.

3. The registration of individuals with tax authorities shall be performed by the tax authority serving the area where an individual maintains his place of residence on the basis of information furnished by bodies referred to in Article 47 of this Code and/or an application submitted by an individual to tax authorities within the deadline established by the legislation of the Republic of Tajikistan.

4. A legal entity’s application for registration shall be submitted to the tax authority serving the area in which the given legal entity is located within 30 calendar days of its state registration.

5. In the case of a legal entity doing business in the Republic of Tajikistan through a separate subdivision, a legal entity’s application for registration shall be submitted based on the location of the separate subdivision within 30 calendar days of the establishment of the separate subdivision.

6. A legal entity’s application for registration based on the location of real estate or means of transport belonging to it shall be submitted to the tax authority serving the area where this property is located within 30 calendar days of its state registration.

The registration of an individual with tax authorities based on the location of real estate belonging to him that is an object of taxation shall be performed on the basis of information furnished by bodies referred to in Article 47 of this Code.

For the purposes of this article, the following shall be recognized as the location of property:

1) for marine and river vessels and aircraft– the location (place of residence) of the property owner;

2) for means of transport not referred to in subitem 1) of this item – the place (port) of registry or place of state registration, and in the absence of such – the location (place of residence) of the property owner;

3) for real estate – the actual location of the property.

7. In those cases referred to under item 3 and the second paragraph of item 6 of this article, a tax authority shall be required to provide immediate notification to an individual regarding his registration.

8. In the event that a taxpayer has difficulties determining the place of registration, the relevant decision shall be made by the tax authority serving the area in which an individual maintains his place of residence or a legal entity is located, on the basis of data furnished by the taxpayer.

9. Tax authorities shall have the right, on the basis of data and information furnished to them by bodies referred to in Article 47 of this Code, as well as any information available to them that is necessary and sufficient for registration purposes, to independently effect the registration of taxpayers with tax authorities (prior to the filing of an application by a taxpayer).

10. The form of an application for registration of an individual and/or legal entity shall be established by the authorized government body. When filing a registration application, a legal entity shall simultaneously submit copies of the following documents, which have been certified following the established procedure: a certificate of state registration, and charter and other documents confirming the establishment of the legal entity in accordance with the legislation of the Republic of Tajikistan.

When filing a registration application, an individual shall simultaneously submit the passport issued to him as a citizen of the Republic of Tajikistan (referred to hereinafter as a “passport”), which serves to confirm the taxpayer’s identity. It shall be prohibited to request other documents that are not specified under this article.

When performing the registration of taxpayers, the following personal data shall also be included as part of the information on individuals:

- 1) last name, first name, patronymic;
- 2) date of birth;
- 3) gender;
- 4) home address;
- 5) passport data (number, series, date of issue, issuing agency);
- 6) citizenship.

11. A tax authority shall be required to register a taxpayer within 10 calendar days of the date the taxpayer submits all of the necessary documents and shall be required within the same time period to issue the relevant registration certificate, the form of which shall be established by the authorized government body; and in those cases established by this Code, a tax authority shall also be required to assign a taxpayer identification number to the taxpayer and to issue a Taxpayer Identification Number Certificate.

12. Legal entities shall be required to notify the tax authority with which they are registered of changes to their charter and other founding documents, including those related to the establishment of new separate subdivisions or their liquidation, a change in location, as well as permits to engage in licensed activities, within 30 calendar days of the registration of changes to charter documents or the granting of a permit to engage in licensed activities. Individuals shall be required to notify the tax authority with which they are registered of a change in their place of residence within 30 calendar days of such a change.

13. If a registered taxpayer has changed location or place of residence, the taxpayer shall be removed from registration by the tax authority with which the taxpayer was registered prior to the change in location or residence within 10 calendar days of the taxpayer's submission of a notice of change of location or residence.

14. In the event of the liquidation or reorganization of a legal entity, a decision by a legal entity to close a subsidiary or other separate subdivision or to terminate operations through a permanent establishment, the incapacitation of an individual or the death of an individual, the removal from registration shall be performed by the tax authority with which the taxpayer was registered, at the request of the taxpayer or other person authorized by the legislation within 10 calendar days of the submission of such a request.

15. Registration and removal from registration shall be performed free of charge.

16. When registering a legal entity based on its location or the location of its separate subdivisions (subsidiaries, representative offices, permanent establishments, etc.), and when registering an individual based on his place of residence, each of these persons, including the aforementioned separate subdivisions, shall be assigned a taxpayer identification number (referred to hereinafter as a TIN), which must be used for purposes of collecting all taxes, including customs payments, the social tax, and stamp duty.

A TIN that has been assigned to a given taxpayer shall not be changed under any circumstances (with the exception of those cases referred to in this article) and may not be assigned to another taxpayer (any other individual or legal entity), even in the event of the liquidation of a given taxpayer that is a legal entity (or a separate subdivision thereof) or the death of a given taxpayer who is an individual.

A taxpayer identification number that has been assigned to a specific taxpayer may be changed only in the event that the Republic of Tajikistan government adopts a special decision regarding the complete re-registration of all taxpayers or one of the two taxpayer groups (individuals and legal entities), and also if tax authorities have made errors in assigning a TIN (incorrect assignment of a TIN, assignment of the same TIN to different taxpayers, or the assignment of more than one TIN to the same taxpayer).

Legal entities and their separate subdivisions shall be issued a Taxpayer Identification Number Certificate by the relevant tax authority following the form established by the Republic of Tajikistan government.

A notation shall be made by the relevant tax authority regarding the assignment of a taxpayer identification number to an individual who is a citizen of the Republic of Tajikistan in said person's passport under the "Special Notes" section, by imprinting a stamp and entering the TIN. The procedure for preparing stamp designs and recording the TIN in a passport shall be established by the Republic of Tajikistan government based on a representation from the authorized government body as approved by the Republic of Tajikistan Ministry of Internal Affairs.

The procedure and conditions for the assignment, application, and also the change and correction of a taxpayer identification number in accordance with this Code shall be determined by the Republic of Tajikistan government.

17. Individuals and legal entities shall be required to indicate their taxpayer identification numbers in tax returns, invoices, correspondence with tax, customs, or financial authorities, in customs declarations, in relations with the Social Protection Fund under the Republic of Tajikistan government, in business documents (contracts, agreements), and in other documents as specified by this Code. The TIN must be indicated on letterhead and stamps of legal entities and individual entrepreneurs following the procedure established by the authorized government body in consultation with the Republic of Tajikistan Ministry of Internal Affairs.

18. The authorized government body shall maintain a Uniform State Register of Taxpayers on the basis of registration data, following the procedure established by the Republic of Tajikistan government.

19. An instruction on the procedure for the registration, re-registration, and removal from registration of taxpayers shall be adopted by the authorized government body in consultation with the Republic of Tajikistan Ministry of Internal Affairs, the Republic of Tajikistan Ministry of Finance, and the Social Protection Fund under the Republic of Tajikistan government.

Article 46. Provisions Specific to the Registration of Nonresident Individuals and Legal Entities

1. In consideration of the provisions of Article 45 of this Code, the following shall be subject to registration in the Republic of Tajikistan as taxpayers, accompanied by the assignment of a taxpayer identification number.

1) nonresident individuals engaged in individual entrepreneurial activity in the Republic of Tajikistan through a permanent establishment – with the tax authority serving the area where they are staying (residing);

2) nonresident legal entities doing business in the Republic of Tajikistan accompanied by the formation of a permanent establishment – with the tax authority serving the area in which the permanent establishment is located.

2. A nonresident individual who is engaged in individual entrepreneurial activity in the Republic of Tajikistan through a permanent establishment shall be required to register with a tax authority within 30 calendar days of the date such entrepreneurial activity begins.

3. A nonresident legal entity that is doing business in the Republic of Tajikistan through a permanent establishment shall be required to go through the registration process with a tax authority within 30 calendar days of the date such business begins.

4. An individual or legal entity, including nonresidents, whose activities are treated as a permanent establishment of a nonresident legal entity in accordance with subitem 5 of item 4 of Article 23 of this Code, shall be required to file an application with a tax authority for registration of its nonresident legal entity partner within 10 calendar days of the date a relevant agreement (contract) is concluded with the partner or within 10 calendar days of the date such activities actually begin, for the purpose of the assignment of a taxpayer identification number to the nonresident legal entity.

5. The date on which a nonresident's activities in the Republic of Tajikistan begin shall be one of the following dates:

1) the date on which a contract (agreement) is concluded:

- for the performance of work (provision of services) in the Republic of Tajikistan;
- granting authorities to perform actions in the Republic of Tajikistan on its (the nonresident's) behalf;
- for the purchase of goods in the Republic of Tajikistan for the purpose of their onward delivery;
- as a joint operating agreement (participation in a simple partnership) in the Republic of Tajikistan;
- for the purchase of work (services) for the purpose of doing business in the Republic of Tajikistan;

2) the date on which an individual labor contract or other contract of a civil-legal nature is concluded with an individual in the Republic of Tajikistan;

3) the date on which an agreement (purchase and sale agreement, property leasing agreement) is concluded indicating the opening of an office.

In the event that several of the conditions referred to under this item are present, the date on which activities begin in the Republic of Tajikistan shall be the date on which the first (earliest) of said contracts (agreements) is concluded.

6. Nonresidents not referred to under item 1 of this article who arrive in the Republic of Tajikistan for the purpose of earning income from sources in the Republic of Tajikistan shall be required to submit to the appropriate tax authority a notice that they have started operating in the Republic of Tajikistan within 10 calendar days of the date of their arrival in the Republic of Tajikistan.

7. The Republic of Tajikistan government may establish other special requirements for the registration of nonresident individuals and legal entities.