

RESOLUTION OF THE GOVERNMENT  
OF THE REPUBLIC OF TAJIKISTAN

RESOLUTION  
“ON EXCISE TAX RATE FOR SPECIFIC GOODS PRODUCED IN THE REPUBLIC OF  
TAJIKISTAN AND IMPORTED INTO THE TERRITORY OF THE REPUBLIC OF  
TAJIKISTAN”

Of April 2, 2005, No. 126, Dushanbe City

In accordance with Article 247, of the Tax Code of the Republic of Tajikistan the RT Government hereby decrees:

1. To set excise tax rate for specific goods produced in the Republic of Tajikistan and imported into the territory of the Republic of Tajikistan under appendix.

2. The following Resolution shall be enacted from May 1, 2005.

3. The Ministry of Foreign Affairs of the Republic of Tajikistan according to procedure established shall inform the Secretariat of the Integration Committee of the Eurasian Economic Community on adoption of the present resolution.

4. To deem invalid from May 1, 2005, Resolution of the Government of the Republic of Tajikistan of March 31, 2003, No. 153 “On Setting Excise Tax Rate for Specific Goods Produced in the Republic of Tajikistan and Imported into the Territory of the Republic of Tajikistan”.

Head of Government  
of the Republic of Tajikistan

E. Rakhmonov

Appendix to  
Resolution of the Government  
of the Republic of Tajikistan  
of April 2, 2005, No.126

EXCISE TAX RATE FOR SPECIFIC GOODS PRODUCED IN THE REPUBLIC OF  
TAJIKISTAN AND IMPORTED INTO THE TERRITORY OF THE REPUBLIC OF  
TAJIKISTAN

Commodity Code under TNVED/HS of EAES	Heading	Excise rate in percent from the cost or in Euro per unit of commodity
<b>Chapter 22. Beverages, spirits and vinegar</b>		
220110	- Mineral waters and aerated waters:	
	- - natural mineral waters:	0.01 Euro/1 liter (RGRT No.417 of 31.10.05)
2201101100	- - -non-aerated waters	0.01 Euro/1 liter (RGRT No.417 of

		31.10.05)
2201101900	- - - other	0.01 Euro/1 liter (RGRT No.417 of 31.10.05)
2201109000	- - other	0.01 Euro/1 liter (RGRT No.417 of 31.10.05)
2201900000	- - other	0.01 Euro/1 liter (RGRT No.417 of 31.10.05)
2202100000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0.01 Euro/1 liter (RGRT No.417 of 31.10.05)
220290	- other	0.03 Euro per 1 liter
220290100	- - other than articles of chapters 0401 - 0404 or oils received from articles of chapters 0401 - 0404:	0.03 Euro per 1 liter
2202901001	- - - non-alcoholic beer	0,08 Euro per 1 liter
2202901009	- - - other	0,08 Euro per 1 liter
	- - other, containing fat received of commodity item of headings 0401-0404:	0,08 Euro per 1 liter
2202909100	- - - less than 0,2 wt.%	0,08 Euro per 1 liter
2202909500	- - - 0,2 wt.% or more, but not exceeding 2 wt.%	0,08 Euro per 1 liter
2202909900	- - - 2 wt.% or more	0,08 Euro per 1 liter
220300	Beer made from malt:	0,08 Euro per 1 liter
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009: Excluding :	0,10 Euro per 1 liter
2204101100	- - - Sparkling wine	0,50 Euro per 1 liter
2204101900	- - - other	0,50 Euro per 1 liter
2204109100	- - - Asti Spumante	0,20 Euro per 1 liter
2204109900	- - - other	0,20 Euro per 1 liter

2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	0,10 Euro per 1 liter
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	0,75 Euro per 1 liter
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages Excluding:	0,50 Euro per 1 liter
2208201200	- - - cognac	1,2 Euro per 1 liter
220860	- vodka	0,75 Euro per 1 liter
220890	- other	
	- - arak, in containers holding	
2208901100	- - - 2 liters or less	0,75 Euro per 1 liter
2208901900	- - - over 2 liters	0,75 Euro per 1 liter
<b>Chapter 24. Tobacco and manufactured tobacco substitutes</b>		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes excluding:	0,60 Euro per 1000 pcs
240220	- Cigarettes containing tobacco (filtered)	0,75 Euro per 1000 pcs
240220	- Cigarettes containing tobacco (not filtered)	0,34 Euro per 1000 pcs
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	10%
<b>Chapter. 27. Mineral fuels, mineral oils and products of their distillation</b>		
270900	Petroleum oils and oils obtained from bituminous minerals, crude:	0
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: excluding:	40 Euro per 1 ton
	----- Motor gasoline	
2710113100	----- aviation fuel	50 Euro per 1 ton
2710114100	-----octane number less than 95	50 Euro per 1 ton
2710114500	----- octane number is 95 or more, but not more than 98	50 Euro per 1 ton
2710114900	----- octane number is 98 or more	50 Euro per 1 ton
2710115100	----- octane number is less than 98	50 Euro per 1 ton

2710115900	----- octane number is 98 or more	50 Euro per 1 ton
2710117000	----- Jet petrol fuel	50 Euro per 1 ton
2710119000	----- Other light distillates	50 Euro per 1 ton
	- - - Medium distillates:	
	----- kerosene:	
2710192100	----- Jet fuel	20 Euro per 1 ton
2710192500	----- other	20 Euro per 1 ton
2710192900	----- other	20 Euro per 1 ton
	- - - Hard distillates:	
	- - - - gasoil (diesel fuel):	
2710193100	----- for specific processing methods	6,6 Euro per 1 ton
2710193500	----- for chemical transformation in processes, other than of subheading 2710193100	6,6 Euro per 1 ton
2710194100	----- with not more than 0.05 wt.% of sulphate content	6,6 Euro per 1 ton
2710194500	----- with more than 0.05 wt.% of sulphate content, but not more than 0,2 wt.‰	6,6 Euro per 1 ton
2710194900	----- with more than 0.02 wt.% of sulphate content	6,6 Euro per 1 ton
	---- Liquid fuel:	
2710195100	----- for specific processing methods (heating oil)	20 Euro per 1 ton
2710195500	----- for chemical transformation in processes, other than of subheading 2710195100 (heating oil)	20 Euro per 1 ton
2710196100	----- with not more than 1 wt.% of sulphate content (heating oil)	20 Euro per 1 ton
2710196300	----- with more than 1 wt.% of sulphate content, but not more than 2 wt.% (heating oil)	20 Euro per 1 ton
2710196500	----- with more than 2 wt.% of sulphate content, but not more than 2.8 wt.‰ (black oil)	0
2710196900	----- with more than 2.8 wt.% of sulphate content (black oil)	0
<b>Chapter 40. Rubber and articles thereof</b>		
4011	New pneumatic tyres, of rubber: Excluding:	10%
401130	- Of a kind used on aircraft	0
401140	- Of a kind used on motorcycles	0
4011500000	- Of a kind used on bicycles	0
	- Other, having a "herring-bone" or similar tread	0
4011990000	-- other	0
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	10%

	Excluding:	
	- recycled tyres and covers (in the Republic of Tajikistan)	5%
4012131000	--- Of a kind used on aircraft	0
4012201000	-- Of a kind used on aircraft	0
Chapter 71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		
	Articles of jewelry, articles of goldsmiths' or silversmiths' wares and other articles	
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	5%
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	5%
7115	Other articles of precious metal or of metal clad with precious metal:	5%
Chapter 87. Road transport vehicles		
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars.	10%

Note 1: Classification of goods is given in accordance with Trade Nomenclature of Foreign Trade Activity (HS) of the Eurasian Economic Community (TN VED EAEC).

Note 2: Excise amount is calculated in Euro, paid in national currency under the rate of the National Bank of Tajikistan on the date of goods delivery, receipt of cargo customs declaration or release of goods.