

The Government of the Republic of Tajikistan

DECREE

on Approving the List of Machinery and Mechanical Appliances and Parts Thereof being Imported Into the Republic of Tajikistan Intended for Formation or Replenishment of the Authorized Capital of an Enterprise or Intended for Technical Modernization of the Existing Production, which are Exempt from Value Added Tax and Payment of Customs Duties

(Revised by Government Decree of the RT of 2/10/2010, No.531)

For the purpose of implementation of Article 211 of the Tax Code of the Republic of Tajikistan and Article 345 of the Customs Code of the Republic of Tajikistan, the Government of the Republic of Tajikistan decrees the following:

1. Approve the attached List of machinery and mechanical appliances and parts thereof being imported into the Republic of Tajikistan intended for formation or replenishment of the authorized capital of an enterprise or intended for technical modernization of the existing production, which are exempt from VAT and payment of customs duties.
2. Tax Committee and Customs Service under the Government of the Republic of Tajikistan, other interested ministries and agencies of the Republic shall, for the purpose of ensuring control over proper use of machinery and mechanical appliances and parts thereof in the Republic of Tajikistan and analysis of efficiency of preferences provided, be responsible for providing, on an annual basis, the Ministry of Economic Development and Trade of the Republic of Tajikistan with the information on their use and making it subsequently available to the Government of the Republic of Tajikistan.
3. The Government Decree of the Republic of Tajikistan No.288 as of August 1, 2005 regarding Procedure of Providing Preferences for Exemption from Value Added Tax and Payment of Customs Duties When Import of Machinery and Mechanical Appliances and Parts Thereof (making the single set, i.e. without these parts thereof the operation of machinery and mechanical appliances shall be impossible) Intended for Formation and Replenishment of the Authorized Capital of Enterprise or Technical Modernization of the Existing Production shall cease to be effective from the date of approving this Decree.
4. This Decree shall enter into force from the date of its adoption.

Chairman of the Government of
the Republic of Tajikistan

E.Rahmonov

30 November 2007, No. 591
Dushanbe

List of

Machinery and Mechanical Appliances and Parts Thereof being Imported Into the Republic of Tajikistan Intended for Formation or Replenishment of the Authorized Capital of an Enterprise or Intended for Technical Modernization of the Existing Production, which are Exempt from Value Added Tax and Payment of Customs Duties

Items 1,2,3,4,5,7,8,9,10,11,13,15,17,18,19,20,21,22,29,31,44,47,48,50 have been repealed by the Decree of the Government of the Republic of Tajikistan No.531of 2/10/2010,)

No.	Tariff Nomenclature	Description
1.	8402	Steam or other vapor generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers Repealed by Decree No. 531of 2/10/2010
2.	8403	Central heating boilers other than those of heading 84.02.
3.	8404	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapor power units. Repealed by Decree No. 531of 2/10/2010
4.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers Repealed by Decree No. 531of 2/10/2010
5.	8406	Steam turbines and other vapor turbines Repealed by Decree No. 531of 2/10/2010
6.	8410	Hydraulic turbines, water wheels, and regulators therefor
7.	8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators
8.	8412	Other engines and motors Repealed by Decree No. 531of 2/10/2010
9.	8419 (except for 8419 81 8418 89)	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric Repealed by Decree No. 531of 2/10/2010
10.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases Repealed by Decree No. 531of 2/10/2010
11.	8422 (except for 842211; 842219; 842290)	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages Repealed by Decree No. 531of 2/10/2010
12.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
13.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting,

		extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow- Blowers Repealed by Decree No. 531of 2/10/2010
14.	8434	Milking machines and dairy machinery
15.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders Repealed by Decree No. 531of 2/10/2010
16.	8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery
17.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard Repealed by Decree No. 531of 2/10/2010
18.	8440	Book- Binding machinery, including book-sewing machines Repealed by Decree No. 531of 2/10/2010
19.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds Repealed by Decree No. 531of 2/10/2010
20.	8442	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) Repealed by Decree No. 531of 2/10/2010
21.	8443	Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing. Repealed by Decree No. 531of 2/10/2010
22.	8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials. Repealed by Decree No. 531of 2/10/2010
23.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- Winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.
24.	8446	Weaving machines (looms)
25.	8447	Knitting machines, stitch- Bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
26.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).
27.	8449 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
28.	8451	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric

		or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.
29.	8452 except for 845210)	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles. Repealed by Decree No. 531 of 2/10/2010
30.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.
31.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. Repealed by Decree No. 531 of 2/10/2010
32.	8455	Metal-rolling mills and rolls therefor.
33.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic- Beam or plasma arc processes.
34.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.
35.	8458	Lathes (including turning centres) for removing metal.
36.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.
37.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.
38.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included.
39.	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.
40.	8463	Other machine-tools for working metal or cermets, without removing material.
41.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.
42.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.
43.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.
44.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or molding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. Repealed by Decree No. 531 of 2/10/2010
45.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flash- Bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.
46.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
47.	8479 (except for	Machines and mechanical appliances having individual functions, not

	8479 90)	specified or included elsewhere in this Chapter. Repealed by Decree No. 531of 2/10/2010
48.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. Repealed by Decree No. 531of 2/10/2010
49.	8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.
50.		
	8525600000	Transmission apparatus incorporating reception apparatus Repealed by Decree No. 531of 2/10/2010

Note: Classification of goods is provided in accordance with Commodity Nomenclature of Foreign Economic Activity of the EuroAsian Economic Community (EurAsEC CN FEA)