

ANNEX III

Tax Code **SECTION VII.** **VALUE ADDED TAX**

CHAPTER 24. General Provisions

Article 176. Concept of value added tax

The value added tax, hereinafter VAT, is a form of collection to the budget of a portion of the value added in the process of the production and circulation of goods, works, and services on the territory of the Republic of Tajikistan, and of a portion of the value of all taxable goods imported onto the territory of the Republic of Tajikistan. The value added tax, as an indirect tax, is payable at all stages of the production and supply of goods, fulfilment of works, and rendering of services. The amount of VAT payable with respect to taxable turnover is determined as the difference between the sum of tax assessed on this turnover and the sum of tax that is creditable according to issued VAT invoices in accordance with this Section.

CHAPTER 25. Taxpayers

Article 177. Taxpayers

1. A VAT taxpayer is a person who is registered or is required to be registered as a VAT taxpayer.
2. A person who is registered is a VAT taxpayer from the time the registration takes effect. A person who is not registered, but who is required to apply to be registered, is a VAT taxpayer from the beginning of the accounting period following the period in which the obligation to apply for registration arose.
3. In addition to persons who are VAT taxpayers under point 1, all persons carrying out taxable import of goods to the Republic of Tajikistan are considered VAT taxpayers with respect to such import.
4. A nonresident person who carries out works or performs services without registration for VAT that is subject to taxation under Article 195 is considered a VAT taxpayer with respect to such works or services.

Article 178. Requirement for submission of application to be registered

1. A person who carries on economic activity and whose taxable transactions in the preceding 12 full calendar months exceeded 12,000 nontaxable minimum incomes is required to file an application with the tax authorities to be registered for VAT no later than 10 days from the end of that period.
2. For the purpose of this article, the supply of goods, fulfilment of works, and rendering of services carried out by a nonresident are taken into account in determining the total value of taxable transactions only if carried out through a permanent establishment in the Republic of Tajikistan.

Article 179. Voluntary registration

A person who is not required to be registered for VAT may voluntarily apply to the tax agencies for such registration.

Article 180. Registration

1. A person applying to register for VAT is required to do so in such form as is established by the Tax Committee of the Republic of Tajikistan.
2. When a person carrying out taxable supplies files an application to be registered for VAT, the tax authorities are required to register the person in the VAT register, and to issue a certificate of registration within ten days of the registration, that states: the full name (family name, first name) and other relevant details of the taxpayer, the date of issuance of the certificate, the date from which the registration takes effect, and the taxpayer identification number.
3. Registration takes effect on one of the following dates, depending on which date comes first:
 - a. in the case of obligatory registration, on the first day of the accounting period following the month in which the obligation to apply for registration arose;
 - b. in the case of a voluntary registration, on the first day of the accounting period following the month in which the person applied for registration;
 - c. on the date selected by the taxpayer on his application for registration.
4. The tax authorities are required to establish and maintain a VAT register containing details of all persons registered for VAT.
5. If a person is required to register for VAT and has not applied to be registered, the tax authorities register the taxpayer on their own initiative and send the taxpayer the appropriate document.
6. A person registered for VAT is required to use his taxpayer identification number on all VAT invoices, and on all returns and official communications with the tax authorities.

Article 181. Cancellation of registration

1. A taxpayer is required to apply to have his registration for VAT canceled if he has ceased to make taxable transactions. In this case the cancellation of VAT registration takes effect at the time the taxpayer ceased to make taxable transactions.
2. With the exception of those instances provided for in point 1 of this article, a taxpayer may apply to have his registration for VAT canceled at any time after a period of two years from the date of his most recent registration for VAT if the taxpayer's total taxable transactions during the preceding twelve full calendar months do not exceed 12,000 nontaxable minimum incomes. The cancellation of VAT registration takes effect at the time the person applies to the tax service for cancellation of VAT registration.
3. If a person's registration for VAT is canceled, the tax authorities are required to remove the person's name (family name, first name) and other details from the VAT taxpayer register as well as withdrawing the issued certificate of registration.

CHAPTER 26. Objects of Taxation

Article 182. Objects of taxation

1. The objects of taxation for the value added tax are taxable transactions and taxable imports.
2. Taxable transactions are the supply of goods, fulfillment of works, and rendering of services—other than supply, fulfillment, or rendering which are exempt under this Section—carried out in the course of independent economic activity by a person, if they are considered to be carried out on the territory of the Republic of Tajikistan under Article 193 or Article 194. Taxable transactions do not include the rendering of services or the fulfillment of works outside the Republic of Tajikistan according to Article 194.
3. If a VAT taxpayer purchased goods (works, services) accompanied by a VAT payment, and received (or has the right to receive) appropriate credit, the use of such goods (works, services) or the results of the use of the goods (works, services) for non-economic activity is considered a taxable transaction.
4. The supply of goods, fulfillment of works, or rendering of services by a taxpayer to his employees, including gratuitously, is a taxable transaction.
5. If a taxpayer's registration is canceled, his goods on hand at the time the cancellation takes effect are considered to be supplied in a taxable transaction taking place at that time.
6. Notwithstanding the other provisions of this article, the supply of a good by a person who acquired such good in a transaction subject to VAT, but who was not entitled to a credit for the VAT on the acquisition of the good by reason of the operation of Article 201, is not considered a taxable transaction. If a credit was partially disallowed on the acquisition of the good, then the amount of the taxable transaction is reduced proportionally according to the portion of the credit that was disallowed.
7. The value of returnable packaging is not included in the taxable amount, except in the case of sales at retail. Retailers may reduce taxable turnover by amounts shown to have been paid by them as refunds for returned containers.

Article 183. Sale or Transfer of Enterprise

1. The sale or transfer in a single transaction of substantially all the assets of an enterprise or an independently functioning part of an enterprise by a taxpayer to another taxpayer is not considered a taxable transaction.
2. Under point 1 of this article, the purchaser or transferee accepts the rights and obligations of the seller or transferor indicated in this Section relating to the enterprise or part of an enterprise which was sold or transferred.
3. This article applies only if the seller (transferor) and the purchaser (transferee) notify the tax authorities in writing within 10 days of the sale or transfer of their decision to apply the provisions of this article.

CHAPTER 27. Determination of Taxable Turnover and of Taxable Import

Article 184. Value of a taxable transaction

1. The value of a taxable transaction is determined according to the amount of compensation

the taxpayer receives or is entitled to receive, whether from the customer or any other person, including any duty, taxes, or other fee payable, but without including VAT.

2. If the taxpayer receives or is entitled to receive goods, works, or services in exchange for a taxable transaction, the value of the taxable transaction includes the market prices of these goods, works, or services (including any duties, taxes, or other fees payable), but without including VAT.
3. In a case where the taxpayer receives or is entitled to receive nothing of value in exchange for a taxable transaction (including that of goods remaining on hand in the case of a cancellation of registration), the value of the taxable transaction is the market price of the goods, works, or services supplied, fulfilled, or rendered (including any taxes, duties, or other fees payable), but without including VAT.
4. In the case of consumption or use of goods (works or of services) for noneconomic activity according to Article 182 (3), as well as in the cases of a supply to one's own employees according to Article 182 (4), the amount of the taxable transaction is the market price of the goods, works, or services (including any taxes and fees payable), but without including VAT.

Article 185. Adjustment of taxable turnover

1. This article applies where, in relation to a taxable transaction made by a taxpayer:
 - a. the transaction is canceled;
 - b. the nature of the transaction is changed;
 - c. the previously agreed consideration for the transaction is altered, whether due to a reduction of prices or for any other reason; or
 - d. the goods (works or services) are returned in full or in part to the taxpayer.
2. If a taxpayer has, as a result of the occurrence of one or more of the events described in point 1 of this article:
 - a. provided a VAT invoice, and the amount of VAT shown on the invoice is incorrect, or
 - b. shown an incorrect amount of VAT on a VAT return, then an adjustment is made as specified in point 5 of Article 201 or point 2 of Article 200.

Article 186. Amount of a taxable import

1. The amount of a taxable import is the customs value of the goods, determined in accordance with the customs legislation of the Republic of Tajikistan, plus the sum of duties and taxes payable upon the import of the goods into the Republic of Tajikistan, excluding VAT.
2. In the case of services considered part of an import under Article 197(2), their value, without VAT, is added to the value as defined under point 1 of this article.

CHAPTER 28. Tax Preferences

Article 187. Exemptions from payment of tax

1. The following types of supplies of goods, fulfillment of works, and rendering of services, as well as the following types of imports, are exempt from payment of VAT (except for the export of goods):
 - a. the sale, transfer or lease of immovable property, except for the following:

- the sale or transfer of hotel or holiday accommodations;
 - the sale or transfer of newly constructed residential property, unless the property has been occupied as a residence for at least 2 years;
- b. the rendering of financial services;
- c. the supply or import of national or foreign currency (except for that used for numismatic purposes), and of securities;
- d. the import of gold to be transferred to the National Bank of the Republic of Tajikistan;
- e. the rendering by religious organizations of religious or church-related services;
- f. the rendering of medical services;
- g. the rendering of educational services provided to children and teens by hobby groups or study circles, as well as child care services for children at pre-school institutions,
- h. the rendering of educational services provided by educational institutions;
- i. supply of goods, performance of works, and rendering of services in the form of humanitarian aid, as well as import of goods transferred to state agencies of the Republic of Tajikistan and public organizations for purposes of rehabilitation after natural disasters, industrial accidents, and catastrophes;
- j. import of goods into the Republic of Tajikistan from countries which impose value added tax on exports of goods (works, services) to the Republic of Tajikistan. If the VAT paid in the country from which the goods are imported is lower than the VAT on such goods determined in accordance with this Section, the imported goods shall be subject to VAT for the amount of the difference.

Article 188. Regime of Taxation Goods Crossing the Customs Border of the Republic of Tajikistan

1. When goods are imported to the customs territory of the Republic of Tajikistan, the following taxation procedures shall be applied, depending on the customs regime chosen:
 - a. when goods are treated for customs purposes as released for free circulation, tax shall be paid in full;
 - b. when goods are treated for customs purposes as reexports, the taxpayer shall pay the amounts of taxes from which he was exempted or which were refunded to him in connection with exports of goods in accordance with this Code under the procedure established by the customs legislation of the Republic of Tajikistan;
 - c. when goods are treated for customs purposes as goods in transit, goods in customs warehouses, reexports, goods for duty free shops, goods intended for processing under customs control, goods designated for a free customs zone, a spare depot, for destruction, or for waiver in favor of the state, tax shall not be paid;
 - d. when goods are treated for customs purposes as intended for processing on the customs territory, tax shall be paid when the goods are imported to the customs territory of the Republic of Tajikistan and refunded when processed products are exported from the customs territory of the Republic of Tajikistan;
 - e. when goods are treated for customs purposes as temporary imports, they are fully or partially exempt from tax according to the procedure stipulated by the customs legislation of the Republic of Tajikistan;
 - f. when products of processing of goods that have been placed under the customs regime of processing outside the customs territory of the Republic of Tajikistan are imported into the country, full or partial exemption from tax shall be granted according to the procedure stipulated by the customs legislation of the Republic of Tajikistan.

2. In cases of export of goods from the customs territory of the Republic of Tajikistan the following taxation procedures shall be applied:

- a. when goods are treated for customs purposes as exported outside the territory of the Republic of Tajikistan, tax shall not be paid or, if paid, shall be refunded (credited) by tax authorities of the Republic of Tajikistan according to the procedure stipulated by the legislation of the Republic of Tajikistan and this Code; The procedure described in this point shall also be applied to exports of goods under the customs regimes of exports through a customs warehouse, a spare depot, or a free customs zone;
 - b. when foreign goods are treated for customs purposes as reexports, the amounts of tax paid on their import to the customs territory of the Republic of Tajikistan shall be refunded to the taxpayer according to the procedure stipulated by the customs legislation of the Republic of Tajikistan;
 - c. when goods are exported from the customs territory of the Republic of Tajikistan under customs regimes other than those indicated in subpoints “a” and “b” of this point, the tax exemption and/or refund is not provided, unless stipulated otherwise by the legislation of the Republic of Tajikistan.
3. When physical persons carry goods which are not intended for production or other economic activities, a simplified or preferential tax payment procedure may be applied. Under this regime, the value of the purchased goods intended for personal consumption must not exceed the equivalent of 1,000 U.S. dollars.
4. If the terms of the selected customs regime are not observed in cases stipulated by the customs legislation of the Republic of Tajikistan, the taxpayer shall pay the amounts of tax as well as interest accrued on these amounts (at the interest rate of the interbank credit auction of the National Bank of the Republic of Tajikistan). The interest shall be accrued from the date of export through the date of payment of tax.

CHAPTER 29. Transactions Taxed at a Zero Rate

Article 189. Taxation of the export of goods (works, services)

Exports of goods (works, services) shall be subject to value added tax at a zero rate, with the exception of supply of goods (works, services) to countries which levy value added tax on exports of goods (works, services) to the Republic of Tajikistan.

Article 190. Taxation of international and transit shipments

1. The rendering of transportation or other services or the fulfillment of works directly connected with international transport of goods or passengers, as well as the supply of lubricants and other consumable technical supplies taken on board for consumption during international flights, is taxed at a zero rate.
2. The transportation and servicing of shipments indicated in subpoint c of Article 188(1) (transit goods) are taxed at a zero rate.
3. This Article is not applied in respect of countries, which levy value added tax on rendering transportation or other services of works directly related to the international cargo and passenger transportation to the Republic of Tajikistan.

Article 191. Gold transferred to the National Bank of the Republic of Tajikistan

The supply of gold to the National Bank of the Republic of Tajikistan is taxed at a zero rate.

CHAPTER 30. Time and Place of Taxable Transaction and Special Rules

Article 192. Time of taxable transaction

1. Except as provided in points 2 and 3 of this article, a taxable transaction occurs when a VAT invoice is issued for that transaction.
2. If a VAT invoice is not issued within five days after the moments described in this point, then point 1 of this article does not apply and the taxable transaction occurs:
 - a. at the time the goods are received, sold or transferred, or the works are fulfilled, or the services are rendered; or
 - b. in the case of a delivery of goods that involves shipment of the goods, when the shipment starts.
3. If payment is made in advance of the time described in subpoint a or b of point 2 of this article, then, if a VAT invoice is not issued within five days after the date of payment, then points 1 and 2 of this article do not apply, and the taxable transaction occurs when payment is made.
4. For the purposes of point 3 of this article, and except as provided in point 5 of this article, if two or more payments are made for a taxable transaction, each payment is treated as made for a separate transaction to the extent of the payment.
5. If services are rendered on a regular or continuing basis, a rendering of services is treated as taking place on each occasion when a VAT invoice is issued in connection with any part of that transaction or, if payment is made earlier, at the time when payment is made for any part of the transaction.
6. In the case of the application of Article 182 (3), the time of the taxable transaction is the time when the use or consumption of the goods, works, or services begins. In the cases specified in Article 182 (4), the time the taxable transaction occurs is the time of supply of the goods, fulfillment of the works, or rendering of the services to the workers.
7. In the case of the application of Article 182(5), the time of supply is immediately before the cancellation takes effect.
8. The time of a taxable transaction consisting of the supply of, or water is determined according to the rules for the rendering of services, and the import of electric or thermal energy and gas is taxed not by the customs authorities, but by the tax authorities.

Article 193. Place of supply of goods

1. If supply involves the goods being transported, the supply takes place at the location of the goods when transportation starts. In other cases, supply of goods takes place at the location where the goods are transferred.
2. A supply of electric or thermal energy, gas, or water takes place where the goods are received. If these are exported from the Republic of Tajikistan, the supply is considered to take place in the Republic of Tajikistan.

Article 194. Place where works are fulfilled or services are rendered

1. The place of fulfillment of works or rendering of services for purposes of this Section is:
 - a. the place where immovable property is located, if the works (services) are directly connected with that property;

- b. the place where the works (services) are actually carried out, if they are connected with movable property;
- c. the place where services are actually carried out, if they are rendered in the field of culture, art, education, physical fitness, or sports, or in another similar activity;
- d. the place where transportation actually takes place, if the works (services) are connected with that transportation. For purposes of Article 191, a transaction connected with the performance of works or rendering of services by a taxpayer outside the borders of the territory of the Republic of Tajikistan, is considered as carried out on the territory of the Republic of Tajikistan;
- e. the location of the permanent establishment of the purchaser of the services to which the services most closely relate.

The provisions of this subpoint are applied to the following services:

- the transfer of ownership or concession of patents, licenses, trademarks, copyrights, or other similar rights;
- consulting, legal, accounting, engineering, and advertising services, as well as data processing services, and other similar services;
- staff provision services;
- the leasing of movable property (except for vehicles of transportation enterprises);
- services of an agent that engages a person (enterprise or physical person) on behalf of the main participant in a contract to perform the services that are described in this subpoint;
- f. the location of the economic activity of the person who fulfills the works or renders the services.

2. In applying point 1 of this article, the place for the fulfilment of works or rendering of services that are described in more than one of the subpoints in point 1 of this article shall be determined according to the subpoint that comes first.

Article 195. Reverse taxation

1. If a nonresident person who is not registered for VAT in the Republic of Tajikistan renders services or fulfils works on the territory of the Republic of Tajikistan for a tax agent described in point 2 of this article, for purposes of this Section the fulfillment of works or rendering of services is taxed according to this article.
2. For purposes of this article, a tax agent is any person registered in the Republic of Tajikistan for VAT or any resident legal person.
3. In a case where point 1 of this article applies, the tax agent withholds the tax from the amount payable to the nonresident. The amount of tax is determined by applying the tax rate under Article 199(1) to the amount payable to the nonresident after withholding of tax.
4. If the tax agent is registered for VAT, the withheld tax is payable at the time for filing of the VAT return for the month in which the transaction took place. The payment document for payment of the withheld tax is considered to be a VAT invoice, and gives the tax agent the right to a VAT credit according to Article 201.
5. If the tax agent is not registered for VAT, he is required to pay the withheld tax in the manner prescribed by the Tax Committee of the Republic of Tajikistan within five days of the date of payment to the nonresident.
6. In the case of the import of property owned by a nonresident to be leased to a tax agent,

where the lease payments are subject to VAT under this article, the tax agent may claim a VAT credit for the tax paid on the import upon the agreement of the nonresident owner. In this event, the tax agent is treated as the taxpayer and is responsible for VAT payable upon the subsequent supply of the property (other than its export).

Article 196. Time of import

An import of goods takes place when the goods become liable to customs duty under customs legislation. If the goods are exempt from customs duty, the import of goods takes place when the customs duty would be payable if the goods were not exempt.

Article 197. Mixed transactions

1. A supply of goods, fulfillment of works, or rendering of services which is incidental to a (main) supply of goods, fulfillment of works, or rendering of services is treated as part of the latter.
2. A fulfillment of works or rendering of services incidental to an import of goods is part of the import of goods.
3. A taxable transaction involving independent elements, one or more of which provides for separate supply of goods, rendering of services, or fulfillment of works would be exempt from tax, is treated as separate transactions. An exempt transaction which involves independent elements which provides for separate supply of goods, rendering of services, or fulfillment of works is treated as separate transactions.

Article 198. Transactions by agent

1. A supply of goods, rendering of works, or fulfillment of services by a person as agent ("proxy") for another person ("the principal") on behalf and on instructions of that other person (principal) is considered as a transaction made by the principal.
2. Point 1 of this article does not apply to services rendered by an agent to the principal.
3. Point 1 of this article does not apply to the supply of goods to the Republic of Tajikistan by a resident agent of a nonresident person who is not registered for VAT in the Republic of Tajikistan. In this case for purposes of VAT the supply is considered as carried out by the agent.

CHAPTER 31. Procedure for the Calculation and Payment of Tax

Article 199. Rates of value added tax

1. The rate of value added tax is 20 percent of the amount of the taxable turnover or taxable import.
2. The taxable turnover is the total value of taxable transactions during an accounting period.

Article 200. Value added tax on taxable turnover payable to the budget

1. The sum of value added tax payable to the budget in respect of taxable turnover taking place during an accounting period according to Article 192 is determined as the difference between the sum of tax charged on the taxable turnover in accordance with Article 199 (1) and the sum of tax creditable under Article 202.

2. In cases described in Article 185, where VAT payable exceeds VAT actually indicated by the taxpayer, the amount of the excess is treated as VAT due for the accounting period in which the event referred to in Article 185 occurred and is added to the amount of tax payable for the accounting period under point 1 of this article.

Article 201. Value added tax creditable in the determination of payments to the budget

1. Unless otherwise stipulated in this article, the sum of value added tax that is creditable is the sum of tax payable (paid) in respect of issued VAT invoices, taking into account the time of the taxable transaction, for:
 - a. imports of goods that take place during the accounting period under Article 196; and
 - b. taxable transactions involving the supply of goods, fulfillment of works, or rendering of services that are considered to take place during the accounting period under Article 192,
where the goods, works, or services are used or are to be used for the purpose of the taxpayer's economic activity, even if they do not enter into production costs.
2. In the case where the VAT payable (paid) by the taxpayer in respect of issued VAT invoices for imports of goods and taxable transactions is partly for the purpose of the taxpayer's economic activity and partly for other purposes, VAT shall be creditable in proportion to their use in economic activity.
3. No credit is allowed for VAT:
 - a. on passenger automobiles, except those for sale or hire by a person whose principal business is automobile sales or rental, or
 - b. on expenses for entertainment or representation, for charity, or for social purposes.
4. In the case where the taxpayer has taxable transactions and transactions exempt from value added tax in accordance with Article 185, the amount of value added tax allowed as a VAT credit is determined on the basis of the ratio of the taxable turnover to the total amount of turnover. If the taxpayer has only exempt turnover, no credit is allowed. Point 2 of this article is applied before applying this point.
5. In cases provided for in Article 185, where the VAT indicated in the VAT invoice or VAT declaration for a transaction exceeds VAT payable on this transaction, the taxpayer is allowed a credit for the amount of the excess in the accounting period in which the event referred to in point 1 of Article 185 occurred.
6. In the case of goods indicated in subpoint "k" of Article 187, VAT paid in the country from which the goods are exported shall be considered VAT paid in the Republic of Tajikistan, but not in excess of the amount which would have been paid on domestic supplies of such goods in accordance with this Section.

Article 202. VAT invoices

1. Subject to point 4 of this article, a person registered for value added tax that carries out a taxable transaction is required to write out a tax invoice to the person who receives the goods, works or services. A person who is not registered for VAT does not have the right to issue a VAT invoice.
2. A VAT invoice is a document of strict accounting executed in the form stipulated by the Tax Committee of the Republic of Tajikistan and containing the following information:

- a. family name (last name, first name) of the taxpayer and the purchaser (client), and the taxpayer's trade name, if different from the legal name;
 - b. identification number of the taxpayer and the purchaser (client);
 - c. number and date of the VAT registration certificate;
 - d. name of the goods shipped, works fulfilled, or services rendered;
 - e. amount of the taxable transaction;
 - f. amount of the excise on excisable goods;
 - g. sum of the VAT due on the given taxable transaction;
 - h. the issue date of the VAT invoice;
 - i. serial number of the VAT invoice.
3. The taxpayer is required to issue and give the tax invoice to the purchaser of goods (works, services) upon the supply or not later than 5 days after the supply.

In the case of the supply of goods, fulfillment of works, or rendering of services at retail to purchasers who are not VAT taxpayers, a receipt or simplified form of VAT invoice prescribed by the Tax Committee of the Republic of Tajikistan may be used instead of a tax invoice.

SECTION XVI. SALES TAX (ON COTTON FIBER AND ALUMINUM)

CHAPTER 44. SALES TAX (ON COTTON FIBER AND ALUMINUM)

Article 282. Taxpayers

Taxpayers of the sales tax on cotton fiber and aluminum include legal and physical persons who effect supplies of cotton fiber and primary aluminum on the domestic and foreign markets.

Article 283. Object of Taxation

The object of taxation is the value of own production, goods sold or obtained in exchange for other goods, goods transferred free of charge or for partial payment, as collateral, under futures (forward) transactions, goods transferred as give-and-take raw materials or connected with an owner (manufacturer) in Tajikistan

Article 284. Tax Base

1. The tax base is determined using the value of goods sold as calculated based on the price of the taxable good prevailing on the sale date on the respective international (regional) market with regard to quality, type and grade. The market value includes the sales tax.
2. Legal and physical persons acting as resellers of taxable goods shall pay sales tax in the amount of the difference between the tax amounts as calculated using the prices on the date of sale of goods to customers and the date of their purchase from the suppliers.
3. Persons exporting taxable goods from the Republic of Tajikistan or transferring the goods to other enterprises within the Republic of Tajikistan as give-and-take raw materials or collateral, shall pay the full amount of the sales tax in advance.

Article 285. Tax Rates

The sales tax rates are determined in percentage of the market price of the taxable goods as follows:

- a. for cotton fiber — 23 percent.
- b. for primary aluminum — 4 percent.

Article 286. Procedures for Calculation and Deadlines for Payment of Sales Tax

1. The tax amount subject to payment is calculated by the seller independently based on market price on the date of sale of the good with consideration of quality, type and grade, sales volume and tax rate. Tax payment documentation must include the method of disposition of the good (sale, exchange, transfer free of charge or for partial payment, transfer as give-and-take raw materials, as collateral, or sale under futures (forward) transactions).
2. In the case of resale of the good, the tax is determined based on the date of purchase, the date of sale and the volume of the transaction.
3. For futures (forward) transactions, the tax is calculated using the value of the good on the date of the first transaction (supply, shipment).
4. In the case of transfer of the good as collateral or as give and take raw material the tax is calculated based on the price prevailing on the date of the transfer.
5. If the seller does not have the latest market price of a good on the date of sale, the tax is calculated based on the available information concerning the market price of the good.
6. The tax amount is updated by the taxpayer upon receipt of the latest information about the market price of the good sold.
7. Tax payment is made no more than three days following the transfer of funds to the account of the seller in a banking institution, in cases of cash transactions - to its cashier, and in cases of gratuitous transfer, exchange of taxable goods, and in cases of transfer as give-and-take raw materials or collateral — upon shipment or supply.
8. In the case of export of a taxable good from the Republic of Tajikistan, tax payment is made prior to crossing the customs border of the Republic of Tajikistan. Persons allowing the transfer of taxable goods or the export of taxable goods out of the republic without tax payment are held liable under law.

Article 287. Supervision over Tax Payment

1. The tax authorities assume responsibility for ensuring timely and full payment of sales tax into the budget.
2. The procedure for payment of sales tax is established by the Government of the Republic of Tajikistan.