

<p>Subject of VAT taxation <i>- a person who, in accordance with tax legislation, is obliged to calculate and/or pay VAT to the budget</i></p>	<p>Tax agents are foreign persons who provide, directly or through intermediaries, electronic services to individuals, the place of sale of which is the territory of the Republic of Tajikistan.</p> <p>If electronic services are provided to legal entities, individual entrepreneurs of the Republic of Tajikistan and permanent establishments of foreign legal entities, then these persons - buyers of such services, are recognized as tax agents.</p> <p>The provision of electronic services by foreign persons - intermediaries engaged in entrepreneurial activities for organizing settlements with the participation of individuals on the basis of commission agreements, agreements of order, agency or other related agreements with foreign persons providing such services are recognized as a tax agents.</p> <p>If electronic services are provided with the participation of several legal entities - intermediaries in the settlements of a sequential chain, a foreign person is recognized as a tax agent - an intermediary participating in settlements directly with individuals, regardless of whether he has an agreement with a foreign person providing these services.</p> <p>Note:</p> <p>1) Foreign persons (tax agents) directly providing electronic services to individuals are subject to electronic registration (deregistration) based on the submission of applications and other documents in the form approved by the authorized state body. An application for registration (deregistration) of a foreign entity is submitted to the authorized state body no later than 20 calendar days from the date of commencement (termination) of the provision of electronic services. The application is submitted through the website of the Tax Committee under the Government of the Republic of Tajikistan www.andoz.tj in the section “e-Filing system for foreigners”</p> <p>2) The place of delivery of services provided by tax agents is the territory of the Republic of Tajikistan, if any of the following conditions are met:</p> <p>a) the buyer's place of residence is the Republic of Tajikistan; location of a credit institution or other</p> <p>b) organization in which the account used by the buyer to pay for the services is opened, or the electronic money operator through which the buyer pays for the services, is located in the Republic of Tajikistan;</p>
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<p>Types of electronic services qualified as an object of taxation <i>– electronic services, upon delivery of which there is an obligation to calculate and/or pay VAT to the budget (does the status of the recipient matter - a legal entity or an individual)</i></p>	<p>Services rendered through the ICT network, including through Internet (hereinafter referred to as the ICT network) – automatically using information technologies, belong to electronic services, namely:</p> <p>a) granting the rights to use software for electronic computers (including computer games), databases via an ICT network, including by providing remote access to them, as well as their updates and additional functionalities;</p> <p>b) implementation of advertising services in the ICT network, including through the use of software for electronic computers or databases used in the ICT network, as well as the provision of advertising space in ICT network;</p> <p>c) provision of services for the placement of proposals for the purchase (sale) of goods (works, services) and property rights in the ICT network;</p> <p>d) provision of services through the ICT network for the provision of technical, organizational, informational and other capabilities, carried out using information technologies and systems, to establish contacts and conclude agreements (transactions) between sellers and buyers (through trading platforms operating on the Internet in real time, where potential buyers offer a price for goods (works, services) through an automated procedure and the parties are notified of the sale by means of an automatically generated message);</p> <p>e) provision and (or) maintenance of economic activity, as well as support of electronic resources of users, including websites and (or) pages of websites on the Internet, providing access to them for other users of ICT network;</p> <p>f) interactive bets on gambling in bookmakers' offices;</p> <p>g) provision of access to ICT networks, as well as allowing users to change them;</p> <p>h) storage and processing of information, provided that the person who provided this information has access to it through the ICT network;</p> <p>i) provision, in real time, of computing power for placing</p>

	<p>information in the information system;</p> <p>j) provision of domain names, provision of hosting services;</p> <p>k) provision of services for the administration of information systems, websites on the Internet;</p> <p>l) provision of services carried out automatically via the Internet when data is entered by the buyer of the service, automated services for data retrieval, their selection and sorting upon requests, the provision of the specified data to users through ICT networks (in particular, summaries of the stock exchange of securities in the mode real-time, real-time automated translation);</p> <p>m) granting the rights to use e-books (publications) and other electronic publications, information, educational materials, graphic images, musical works with or without text, audiovisual works, including by providing remote access to them for viewing or listening through the Internet;</p> <p>n) provision of services for the search and (or) provision of information to the customer about potential buyers;</p> <p>o) providing access to search engines on the Internet;</p> <p>p) keeping statistics on websites on the Internet.</p>
<p>Taxable base - <i>the cost of delivery from which the VAT liability is determined</i></p>	<p>The taxable base is defined as the cost of the provision of electronic services by foreign persons, excluding the amount of tax. When determining the taxable base, the cost of rendered electronic services in foreign currency is recalculated at the official rate of the National Bank of Tajikistan on the day of the transaction, in which the full (partial) payment for these services was received.</p>
<p>VAT rate - <i>the amount of tax as percentage</i></p>	<p>The value added tax rate is 18%.</p>
<p>Tax period - <i>the period of time after which the tax base is determined and the amount of tax payable is calculated</i></p>	<p>The tax period for VAT for tax agents / foreign persons is a calendar quarter.</p>
<p>How to submit a VAT Return - <i>procedure and deadlines for submitting a VAT tax report (VAT Return)</i></p>	<p>Tax agents – foreign persons submit a tax return in the form established by the authorized state body in electronic form through the website of the Tax Committee under the Government of the Republic of Tajikistan www.andoz.tj in the “Personal Cabinet” section no later than the 10th of the</p>

	month following the expired reporting period.
VAT payment <i>- procedure and deadlines for VAT payment to the budget</i>	Within the time limit established for the submission of the Return - by the 10 th of the month following the expired reporting period (quarter).
Currency of declaration and payment of VAT <i>- the currency in which, in accordance with national legislation, it is necessary to declare and pay VAT to the budget</i>	According to the ISO 4217 standard of the International Organization for Standardization, in which the value indicators of services and tax are expressed, and in which VAT must be paid to the budget of the Republic of Tajikistan. The value indicators of services and taxes indicated in the Return are reflected only in one of the selected currencies: euro (EUR), US dollar (USD) or somoni (TJS).
Is there a procedure for registering a supplier as a subject of VAT taxation?	Yes
The procedure for registration as a subject of VAT taxation (remotely / not remotely)	Remotely
Website address	www.andoz.tj