

**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

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.

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 liquidati

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 to indic4ernn

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.