



# Tajikistan

This guide covers only the taxation of digital services. If you sell goods, this guide does not apply.

## VAT Standard rate

Starting from January 2021, cross-border electronic services provided by non-resident digital companies to customers in Tajikistan are subject to VAT at the rate of 15%.

From the 1 of January 2024 to the 31 of December 2026, the rate on imports, sales of goods and other taxable activities will be 14%. Export of goods in Tajikistan is zero-rated.

## Threshold

The application for registration of a foreign person is submitted to the authorized state body no later than 20 calendar days from the date of the beginning of the provision of electronic services, i.e. from the moment of the first transaction without taking into account the threshold.

## E-services list

E-services include services provided through the information and communication network, including the information and communication network of the Internet – in an automatic way using information technology.

Such services, for example, include:

Interactive gambling bets in bookmakers;  
Providing access to information and communication networks, as well as providing users with the opportunity to change them;  
Storage and processing of information provided that the person who provided this information has access to it through an information and communication network;  
Provision of real-time computing power for the placement of information in the information system;  
Provision of domain names, and hosting services;  
Provision of services for the administration of information systems, and websites on the Internet.

The full list can be found in Article 193(5) of the Tax Code of the Republic of Tajikistan.

## Pieces of evidence

The supplier is obliged to submit declarations and pay VAT if at least one of the following conditions is met:

The buyer's place of residence is the Republic of Tajikistan;  
The location of a credit institution or other organization in which an account is opened, used by the buyer to pay for services or an electronic money operator through which the buyer pays for services, is located in the Republic of Tajikistan;  
The buyer's network address (IP) used when purchasing services is registered in the Republic of Tajikistan;  
The international country code of the telephone number used to purchase or pay for services is assigned to the Republic of Tajikistan (+992).

## Registration procedure

Registration is made on the basis of an application within five working days. Confirmation of registration is sent by e-mail. Additional documents may be requested during the consideration of the application.

## Tax representative

The appointment of a representative is not a prerequisite for registration.

## VAT filing and payment

Foreign persons (tax agents) are obliged to submit a tax return in the form established by the authorized state body in electronic form through a personal account.

The tax period is a calendar quarter. The tax return, documents (information), and other information must be submitted no later than the 10th day of the month following the expired reporting period. The amount of tax is paid during the filing period of the tax return.

During the period when the taxpayer's personal account is unavailable, the tax return is submitted no later than the date of payment via telecommunication channels.

## Penalties

Non-payment of taxes and failure to submit tax reports entails the imposition of fines established by the administrative legislation of Tajikistan.

Need help automating your VAT in Tajikistan?

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