



# Tajikistan

## VAT Standard rate

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.

## VAT registration threshold

Businesses have to register for VAT in Tajikistan if their revenue exceeded TJS 1,000,000 (approx. EUR 86,000) in the previous 12 months and the customers of their goods are not VAT payers. The non-resident businesses have to register for VAT in Tajikistan from the first day of supplying goods to Tajikistan territory.

## Deductible VAT

Businesses can refund the input tax by deducting it from the output tax. The input tax includes VAT charged on goods supplied to Tajikistan and VAT paid on import.

## Registration procedure

Businesses must apply for registration for VAT purposes in Tajikistan within 30 days of the month following the month in which the Tajikistan VAT threshold was exceeded.

If the business who is required to register for VAT has not timely applied for registration in the tax authorities, the tax authorities register it individually as a VAT

taxpayer, send them documents and charge the taxpayer with responsibility in accordance with the Tax Code of the Republic of Tajikistan.

[Start the registration process here.](#)

## Keeping records

The period of keeping records in Montenegro must be at least five years.

## VAT returns filing and payment date

The VAT returns in Tajikistan should be submitted online on monthly basis. The deadline for filing and payment is the 15th of the month following the reporting period.

## Penalties in Tajikistan

Penalties are applied in amount of 0,04% for each calendar day of late VAT payment.

Need help automating your VAT in Tajikistan?

We can take care of your VAT registrations, returns, correspondence with the authorities, and more. [Book a free consultation today!](#)