

**Legal base for investment incentives in Tajikistan
(Extracts from legislation) ***

№	State authority	Description of incentive	Legal ground
1	Customs service of Tajikistan (CST01) Industry	Importation of goods for own use by newly established and operating enterprises involved in full cycle of processing of cotton fiber into finished products can be exempted from customs duty for the period up to 12 years starting from January 1 of the enterprise's state registration year, and for operating enterprises starting from January 1, 2018	<p>Tax Code of the Republic of Tajikistan” Article 313</p> <p>1. Import of goods directly for the needs of newly established enterprises and existing enterprises engaged in a complete range of cotton fiber processing into final products (from cotton yarn to sewing cotton products), customs duties and taxes. the value added is exempt. In the case of the supply of newly imported goods to the domestic market of the Republic of Tajikistan, such operations shall be subject to customs duties, value-added tax and other taxes in accordance with the general procedures established by the Customs Code of the Republic of Tajikistan and the Tax Code of the Republic of Tajikistan. .2018 No. 1511).</p> <p>5. To provide the authorized state body in the industry by the Government of the Republic of Tajikistan in coordination with the Ministry of Finance of the Republic of Tajikistan and the authorized state body:</p> <ul style="list-style-type: none"> - The list of the newly established enterprises and operating enterprises, and also tax concessions provided by items 1, 2 and 3 of this article for the period up to 12 years starting from January 1, the date of state registration of new enterprises and operating enterprises. Is determined by the Law of the Republic of Tajikistan dated 21.02.2018 № 1511; - With regard to each newly established enterprise and existing enterprises the terms of starting construction and putting into operation of objects of each production cycle of cotton fiber in the final product shall be determined.

2	Customs service of Tajikistan (CST02) Industry	Importation of goods for own use by newly established and operating enterprises involved in full cycle of processing of cotton fiber into finished products (from cotton yarn to cotton sewing products) can be exempted from import VAT for the period up to 12 years starting from January 1 of the enterprise's state registration year, and for operating enterprises starting from January 1, 2018	Law of RT "On Amendments to the Tax Code of the Republic of Tajikistan", #1511 dated February 21, 2018; TC RT, Article 313. (see above)
3	Tax Committee of Tajikistan Industry (TCT01)	Newly established and operating enterprises involved in full cycle of processing of cotton fiber into finished products (from cotton yarn to cotton sewing products) can be exempted from corporate profit tax (tax payable under the simplified system) for the period up to 12 years starting from January 1st of the enterprise's state registration year, and for operating enterprises starting from January 1, 2018	Law of RT "On Amendments to the Tax Code of the Republic of Tajikistan", #1511 dated February 21, 2018; TC RT, Article 313 3. Newly established and operating enterprises shall be exempt from corporate profit tax (tax paid under the simplified system) and immovable taxes. 5. To provide the authorized state body in the industry by the Government of the Republic of Tajikistan in coordination with the Ministry of Finance of the Republic of Tajikistan and the authorized state body: - The list of the newly established enterprises and operating enterprises, and also tax concessions provided by items 1, 2 and 3 of this article for the period up to 12 years starting from January 1, the date of state registration of new enterprises and operating enterprises. Is determined by the Law of the Republic of Tajikistan dated 21.02.2018 № 1511; - With regard to each newly established enterprise and existing enterprises the terms of starting construction and putting into operation of objects of each production cycle of cotton fiber in the final product shall be determined.

4	Tax Committee of Tajikistan (TCT02) Industry	Newly established and operating enterprises involved in full cycle of processing of cotton fiber into finished products (from cotton yarn to cotton sewing products) can be exempted from immovable taxes for the period up to 12 years starting from January 1 of the enterprise's state registration year, and for operating enterprises starting from January 1, 2018	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (see above)
5	Tax Committee of Tajikistan (TCT03) Industry	Newly established factories and existing enterprises engaged in a complete range of cotton fiber processing into final products (from cotton yarn to sewing cotton) for the period up to 12 years starting from January 1, state registration of new enterprises and operating enterprises, effective date of the Law of the Republic of Tajikistan from 21.02.2018 №1511 are exempt from payment of real estate tax	TC RT, Article 313 (see above)
6	Tax Committee of Tajikistan (TCT04) Industry	Importation of goods for own use by newly established and operating enterprises carrying out industrial processing of leather, wool, raw silk and other agricultural raw materials into finished products can be exempted from import VAT for the period up to 5 years starting from Jan 1 of the enterprise's state registration year, and for operating enterprises starting from January 1, 2018	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 10. In the manner provided for in paragraphs 1-9 of this Article, the Government of the Republic of Tajikistan may grant tax concessions for industrial processing of leather, wool, raw silk and other agricultural raw materials for final products for up to 5 years.

7	Tax Committee of Tajikistan (TCT05) Industry	Importation of goods for their own needs by newly established enterprises and existing enterprises engaged in industrial processing of leather, wool, raw silk and other agricultural raw materials into final products is exempted for 5 years from VAT.	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (see above)
8	Tax Committee of Tajikistan (TCT06) Industry	Newly established factories and enterprises engaged in industrial processing of leather, wool, raw silk and other agricultural raw materials in final products are exempted from income tax for the period up to 5 years.	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (see above)
9	Tax Committee of Tajikistan (TCT07) Industry	Newly established enterprises and factories engaged in industrial processing of leather, wool, raw silk and other agricultural raw materials in final products are exempted from the tax for the period up to 5 years.	TC RT, Article 313 (see above)
10	Tax Committee of Tajikistan (TCT08) Industry	Newly established enterprises and factories engaged in industrial processing of leather, wool, raw silk and other agricultural raw materials for final products are exempted from payment of real estate tax for up to 5 years.	TC RT, Article 313 (see above)
11	Tax Committee of Tajikistan (TCT09) Mining industry	Delivery by the investor of the produced products at execution of the production-sharing agreement is exempt from VAT	TC RT, Article 315 5. When implementing a production-sharing agreement in accordance with parts 3 and 4 of this article: - delivery by the investor of manufactured products is exempt from the VAT and excise tax.

12	Tax Committee of Tajikistan (TCT010) Mining industry	Delivery by the investor of the produced products at execution of the production-sharing agreement is exempt from VAT	TC RT, Article 315 (see above)
13	Tax Committee of Tajikistan (TCT011) Mining industry	The investor is exempt from the corporate profit tax in the case of the production-sharing agreement	5. In the performance of a production-sharing agreement in accordance with parts 3 and 4 of this article: - The investor is exempt from the corporate profit tax.
14	Tax Committee of Tajikistan (TCT012) Mining industry	Importation of goods by the investor for the performance of work shall be exempt from the value-added tax under the production-sharing agreement	TC RT, Article 315 5. In the performance of a production-sharing agreement in accordance with parts 3 and 4 of this article: - from the payment of value-added tax goods imported into the customs territory of the Republic of Tajikistan for work under the production sharing agreement, which are included in the programs of work and expenditure estimates in accordance with Article 9 of the Law of the Republic of Tajikistan "On Distribution of Goods" Product sharing agreements have been approved, are released
15	Tax Committee of Tajikistan (TCT013) Agriculture	Import of technologies, equipment and materials for poultry supply and (or) import of goods is exempt from VAT for poultry industry needs	TC RT, Article 315. Exemption of tax. 4.The following types of imports shall be exempt from the VAT: - import of technology and equipment and materials for poultry, fishery and / or import of goods directly for the needs of economic entities in poultry, fishery and production of mixed poultry and fodder production. (CRT №1511_ from 21.02.2018 1620, CRT from 20.06.2019, №1620

16	Customs service of Tajikistan (TCT03) Agriculture	Import of technologies, equipment and materials for poultry supply and (or) import of goods shall be exempt from customs duties directly for the needs of economic entities in the poultry industry	CC of RT, Article 345. Exemption of Certain Goods from Customs Duties The following types of import of goods shall be exempt from customs duties 18) Import of technology and equipment and materials for poultry farming, fishery and (or) when importing goods directly for the needs of economic entities in the poultry, fishery and production of mixed fodder and livestock products.
17	Tax Committee of Tajikistan (TCT014) Agriculture	Import of technology, equipment and supplies for fishery and / or import of goods directly exempt from value added tax for the needs of economic entities	Tax Code of Tajikistan, Article 169 (see above)
18	Customs service of Tajikistan (TCT04) Agriculture	Import of technologies, equipment and supplies for fishery and / or import of goods is exempt from customs duties directly for the needs of business entities in the fishing industry	Custom Code of Tajikistan, Article 345 (see above)
19	Tax Committee of Tajikistan (TCT015) Industry	Import of goods the exemption from value added tax for the needs of economic entities in the field of production of mixed poultry and livestock products is required.	Tax Code of Tajikistan, Article 169 (see above)
20	Customs service of Tajikistan (CST05) Industry	Import of goods the customs duties are exempted directly from the customs duties for the needs of economic entities in the field of production of mixed fodder and livestock products.	Custom Code of Tajikistan, Article 345 (see above)

21	Tax Committee of Tajikistan (TCT016) Agriculture	Economic entities in poultry farming sector can be exempted from payment of income tax for 6 years	Article 313 ¹ . Peculiarities of Taxation of Poultry, Fish and Production of Mixed Poultry and Fodders 1. Economic entities in the field of poultry, fishery and production of mixed fodder and livestock shall be exempt from payment of the following taxes for a period of 6 years (the Code of the Republic of Tajikistan of 16.06.2019 № 1620): - the corporate profit tax; - the value-added tax; - the road users' tax; - the immovable taxes.
22	Tax Committee of Tajikistan (TCT017) Agriculture	Economic entities in the poultry industry are exempted from the payment of value added tax for a period of 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
23	Tax Committee of Tajikistan (TCT018) Agriculture	Economic entities in the poultry industry are exempted from the road user tax for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
24	Tax Committee of Tajikistan (TCT019) Agriculture	Economic entities in the poultry industry can be exempted from payment of immovable property tax for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
25	Tax Committee of Tajikistan (TCT020) Agriculture	Economic entities in fisheries are exempt from payment of profit tax for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
26	Tax Committee of Tajikistan (TCT021) Agriculture	Economic entities in fisheries are exempt from value-added tax for a period of 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)

27	Tax Committee of Tajikistan (TCT022) Agriculture	Economic entities in fishery spheres are exempted from road user tax for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
28	Tax Committee of Tajikistan (TCT023) Agriculture	Economic entities in fisheries are exempted from payment of immovable property for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
29	Tax Committee of Tajikistan (TCT024) Industry	Economic entities in the areas of production of mixed fodder and livestock feed are exempt from payment of profit tax for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
30	Tax Committee of Tajikistan (TCT025) Industry	Economic entities in the areas of production of mixed fodder and livestock feed are exempt from value-added tax for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
31	Tax Committee of Tajikistan (TCT026) Industry	Economic entities in the areas of production of mixed fodder and livestock feed are exempted from payment of real estate tax for 6 years	Tax Code of Tajikistan, Article 313 ¹ (see above)
32	Tax Committee of Tajikistan (TCT027) Industry	Enterprises registered in the free economic zones shall be exempt from all taxes, except for the income tax and social tax	Tax Code of the Republic of Tajikistan, Article 325 1. The subjects of the FEZ and the administration of the FEZ shall be exempted from payment of all taxes provided by this Code and other legislative acts of the Republic of Tajikistan, with the exception of taxes specified in parts 2-3 of the present article. They are released from the Law of the Republic of Tajikistan dated 14.11.2016 No. 1367. 2. Organizations - subjects of the FEZ are tax agents with respect to personal income tax and payers of social tax with respect to individuals with respect to whom income, bonuses, payments, profits and other amounts are payable (payable) in the manner prescribed by this Code.

33	Customs service of Tajikistan (TCT06) Industry	Import of domestic and foreign goods into the territory of the free economic zone shall be exempt from customs duties	<p>Customs Code of the Republic of Tajikistan, Article 270</p> <p>1. In case of placement of goods under the free customs zone customs regime, full or partial exemption from customs duties and taxes shall not be implemented, but prohibitions and economic restrictions, established by the normative legal acts of the Republic of Tajikistan shall not apply.</p> <p>Tax Code of the Republic of Tajikistan, Article 324</p> <p>2. Foreign and domestic goods are imported into the free economic zone with full exemption from customs duties and taxes under the control of the customs authorities on the terms established by the free customs zone customs regime.</p>
34	Customs service of Tajikistan (TCT07) Industry	Import of domestic and foreign goods into the territory of the free economic zone shall be exempt from VAT	Customs Code of the Republic of Tajikistan, Article 270 and Tax Code of RT, Article 324 (see above)
35	Customs service of Tajikistan (TCT08) Industry	Import of domestic and foreign goods into the territory of the free economic zone shall be exempt from the payment of excise tax	Customs Code of the Republic of Tajikistan, Article 270 and Tax Code of RT, Article 324 (see above)

36	Tax Committee of Tajikistan (TCT028) Energy	During the construction of hydropower stations, the investor and general contractor will be completely or partially exempt from VAT.	Tax Code of RT, Article 312 1. During the construction of hydro power station (hereinafter referred to as construction) on the territory of the Republic of Tajikistan, the customer of construction and general construction contractor may pay the following taxes (as of the date of maturity) related to construction directly, according to the list of taxes. and to release fully or partially the period (period) established by the Government of the Republic of Tajikistan in accordance with Paragraph 5 of this Article: - the value-added tax; - the road users' tax; - the corporate profit tax (simplified tax system); - the tax on vehicles; - immovable property tax; - the social tax in respect of foreign citizens hired directly for the construction of hydro power station; - the state duty for registration of non-state securities prospectuses, carried out in connection with the construction of hydro power stations.
37	Tax Committee of Tajikistan (TCT029) Energy	During the construction of hydropower stations, the investor and general contractor will be completely or partially exempt from VAT.	Tax Code of RT, Article 312 (see above)
38	Tax Committee of Tajikistan (TCT030) Energy	During the construction of hydro power stations, the investor and the general contractor shall be fully or partially exempt from payment of the corporate profit tax (simplified tax regime).	Tax Code of RT, Article 312 (see above)
39	Tax Committee of Tajikistan (TCT031) Energy	During the construction of hydropower stations, the investor and the general contractor shall be completely or partially exempt from payment of the tax on vehicles.	Tax Code of RT, Article 312 (see above)

40	Tax Committee of Tajikistan (TCT032) Energy	During the construction of hydropower stations, the investor and the general contractor shall be fully or partially exempt from payment of the real estate tax.	Tax Code of RT, Article 312 (see above)
41	Tax Committee of Tajikistan (TCT033) Energy	During the construction of a hydro power station, the investor and the general contractor shall be fully or partially exempt from paying social tax to the foreigners directly involved in the construction of the hydro power station.	Tax Code of RT, Article 312 (see above)
42	Tax Committee of Tajikistan (TCT034) Energy	During the construction of the hydro power station, the investor and the general contractor shall be fully or partially exempt from the state duty for registration of non-government securities prospectuses, carried out in connection with the construction of hydro power stations.	Tax Code of RT, Article 312 (see above)
43	Customs service of Tajikistan (CST09) Energy	Import goods for the construction of hydro power plants, which are considered to be particularly important facilities, is exempt from VAT.	<p>Tax Code of RT, Article 312</p> <p>3. During the construction period, suppliers of goods (works, services) for the above construction may be subject to value-added tax that is to be calculated directly in relation to the construction (construction) of the hydro power station, subject to the exemption provided by the Government. According to part 5 of this article, Tajikistan determines complete or partial exemption.</p> <p>2. Import of goods for the construction of hydro power stations, which are of special importance to the Republic of Tajikistan, shall be exempt from value-added tax and customs duties in the manner prescribed by Paragraph 7 of Article 169 of this Code and Article 345 of the Customs Code of the Republic of Tajikistan. (The Law of the Republic of Tajikistan as of December 28, 2013)</p>

44	Customs service of Tajikistan (CST35) Energy	Suppliers of goods (works, services) for the construction of hydro power stations may be completely or partially exempt from VAT	Tax Code of RT, Article 312 3. During the construction period, suppliers of goods (works, services) for the above construction may be subject to value-added tax that is to be calculated directly in relation to the construction (construction) of the hydro power station, subject to the exemption provided by the Government. According to part 5 of this article, Tajikistan determines complete or partial exemption.
45	Customs service of Tajikistan (CST10) Energy	Goods imported for construction of hydro power plant which is considered as particularly important facility are exempt from customs duties	Tax Code of the Republic Tajikistan Article 312 (see above) Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 7. Importation of goods for construction of particularly important facilities, a list of which shall be established by the Government of the Republic of Tajikistan;
46	(TCT03636) Industry sector	New enterprises manufacturing goods are exempt from corporate profit tax for the periods stated below, provided that the following volumes of investment are made to the statutory capital of such enterprises by their founders during 12 calendar months from the date of state registration: a) for 2 years, if investment are more than 200 thousand US dollars up to 500 thousand US dollars; b) for 3 years, if investment are more than 500 thousand US dollars up to 2 million US dollars; c) for 4 years, if investments are more than 2 million US dollars up to 5 million US dollars; d) for 5 years, if investments exceed 5 million US dollars.	Tax Code of the Republic of Tajikistan Article 110 1. From corporate profit tax shall be exempt: 6) New enterprises manufacturing goods, from the date of initial state registration, when making the following volumes of investment to the statutory capital of such enterprises by their founders during 12 calendar months from the date of state registration for the period of: a) 2 years, if the investment is more than 200 thousand US dollars up to 500 thousand US dollars; b) 3 years, if the investment is more than 500 thousand US dollars up to 2 million US dollars; c) 4 years, if the investment is more than 2 million US dollars up to 5 million US dollars; d) 5 years, if the investment exceeds 5 million US dollars. 2. Exemption from corporate profit tax (tax holidays) in accordance with item 6) and 7) of part 1 of this Article shall not apply in the case of re-registration of an enterprise or its reorganization, changing its organizational legal form and other similar changes. This tax concession shall not also apply to persons using (previously used) the preferential tax regimes.

47	(TCT03637) (construction, education and food service)	Reduced VAT for: - activities related to fulfillment of construction works and rendering of public catering services at the rate of 7% - educational services at the rate of 5%	TC RT, Article 181 2. Starting from January 1, 2017 up to December 31, 2018 taxable operations related to fulfillment of construction public catering services at the rate of 7% and educational services at the rate of 5% (hereafter-reduced rate), except for taxable imports and further supply of imported goods, as well as taxable exports are subject to taxation without the deduction of value added tax
48	(TCT03638) (credit service)	Separate financial services are exempted from value added tax	Tax Code of the Republic of Tajikistan Article 169 2. The following delivery of goods (other than exports of goods), performed work, and provided services in the territory of the Republic of Tajikistan shall be exempt from VAT: 2) Provision of separate financial services for remuneration, a list of which is determined by the Ministry of finance of the Republic of Tajikistan with agreement of the National Bank of Tajikistan and the authorized state body, including transfer of depreciable tangible assets in respect to financial leasing (including aircrafts) performed in accordance with Article 15 of this Code, except for immovable property, light motor vehicles and furniture.
49	(TCT03639) (industry sector)	Activities related to supply or exportation of precious metal and precious stones, jewelry made of precious metals and precious stones are exempt from value added tax (VAT)	Tax Code of the Republic Tajikistan Article 169 3. The delivery of precious metal and precious stones, jewelry made of precious metals and precious stones, primary aluminum, metal concentrates, merchantable ore, ferrous and basic metals, other metals produced in the Republic of Tajikistan, cocoons, cotton fiber, cotton yarn, unprocessed cotton, including for export are exempt from VAT. (In edition of the Law of the Republic of Tajikistan of March 18, 2015. No.1188)
50	(TCT03640) (industry sector)	Activities related to the supply or exportation of primary aluminum, metal concentrates, merchantable ore, ferrous and basic metals, other metals produced in Tajikistan are exempt from VAT	Tax Code of the Republic of Tajikistan Article 169 (see above)

51	(TCT03641) (industry sector)	Activities related to the supply or exportation of cotton, cotton yarn and raw cotton are exempt from value added tax (VAT)	Tax Code of the Republic of Tajikistan Article 169 (see above)
52	Customs service under the Government of the Republic of Tajikistan (CST11) (agriculture service) (agriculture sector)	Importation of agricultural equipment are exempted from VAT	4. The following importation of goods shall be exempt from customs duties: - Importation of agricultural equipment, a list of which is approved by the Government of the Republic of Tajikistan. (Law of RT dated February 21, 2018 No.1511)
53	of the Republic of Tajikistan (CST12) (agriculture service)	Importation of agricultural equipment are exempted from customs duties	Customs Code of RT, article 345 The following importation of goods shall be exempt from customs duties: -Importation of agricultural equipment, a list of which is approved by the Government of the Republic of Tajikistan

54	of the Republic of Tajikistan (CST13) (industry sector)	Importation of industrial process equipment and relevant spare parts, forming a single technological package areis exempted from VAT	Law of RT, Article 169 4. The following importation of goods shall be exempt from VAT: - importation of industrial process equipment and relevant spare parts, forming a single technological package, including under financial lease (leasing), for the formation or replenishment of the charter capital of an enterprise or the modernization of the current production, provided that such equipment is used directly for production of goods, performance of works and rendering of services in accordance with the constituent documents of the enterprise and is not included into the category of excisable goods. In the case of liquidation of such enterprise or non-use by the enterprise within two years from the moment of import to the Republic of Tajikistan, or transfer of industrial process equipment and relevant spare parts imported to the Republic of Tajikistan, the VAT is charged to the budget without the registration in accordance with Article 183 of this Code, except for the import of such equipment on the terms of financial leasing (Law of the Republic of Tajikistan dated 21.02.2018 No.1511)
55	of the Republic of Tajikistan (CST14) (industry sector)	Importation of industrial process equipment and relevant spare parts, forming a single technological package areis exempted from customs duties	CC of RT, Article 345 4. The following importation of goods shall be exempt from VAT: - importation of agricultural machinery, industrial process equipment and relevant spare parts, forming a single technological package. The list of agricultural machinery, industrial process equipment and spare parts are approved by the Government of the Republic of Tajikistan in accordance with the list of goods in foreign economic activity.

56	of the Republic of Tajikistan (CST15) (healthcare industry)	Importation of medicines, medical pharmaceutical equipment and medical instruments (tools) is exempt from import VAT	Tax Code of the Republic Tajikistan Article 169 4. The following importation of goods shall be exempt from VAT: - importation of medicines, medical pharmaceutical equipment and medical instruments (tools) based on a list established by the Government of the Republic of Tajikistan.
57	of the Republic of Tajikistan (CST16) (healthcare industry)	Importation of medicines, medical pharmaceutical equipment and medical instruments (tools) is exempt from customs duties	Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 5) importation of medicines, medical pharmaceutical equipment and medical instruments (tools) based on a list established by the Government of the Republic of Tajikistan.
58	of the Republic of Tajikistan (CST17) (construction sector)	Importation of goods for the construction of particularly important facilities is exempt from import VAT	TC RT Article 169 4. The following importation of goods shall be exempt from VAT: - importation of goods for the construction of particularly important facilities, a list of which shall be established by the Government of the Republic of Tajikistan; (Law of RT from 28.12.2013 No.1046, from 18.03.2018 No.1188)
59	of the Republic of Tajikistan (CST18) (construction sector)	Importation of goods for the construction of particularly important facilities is exempt from customs duties	Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 7) import of goods for the construction of particularly important facilities, a list of which is established by the Government of the Republic of Tajikistan;

60	Tax Committee of Tajikistan (TCT042) Industry	Importation of raw materials (accessories) for the production of school uniforms for textile enterprises are exempt from VAT	Law of RT “On Amendments to the Custom Code of the Republic of Tajikistan” No.1512 dated February 21, 2018; TC RT Article 169. The following importation of goods shall be exempt from customs duty: 4) importation of materials (accessories) by clothing factories for manufacturing of school clothes a list of which is approved by the Government of the Republic of Tajikistan
61	of the Republic of Tajikistan (CST19) Industry	Importation of raw materials (accessories) for the production of school uniforms for textile enterprises are exempt from customs duties	Law of RT “On Amendments to the Custom Code of the Republic of Tajikistan” No.1512 dated February 21, 2018; CC RT Article 345. The following importation of goods shall be exempt from VAT: 4) importation of materials (accessories) by clothing factories for manufacturing of school clothes a list of which is approved by the Government of the Republic of Tajikistan
62	Tax Committee of Tajikistan (TCT043) Industry	Supply (sale) of domestically produced school and preschool uniform within the Republic of Tajikistan is exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No.1511 dated February 21, 2018; TC RT Article 169 2. The following supply of goods (other than exports of goods), performed work, and provided services in the territory of the Republic of Tajikistan shall be exempt from VAT: 10) Supply (sale) of domestically produced school and preschool uniform a list of which is approved by the Government of the Republic of Tajikistan upon recommendation of the authorized state body in the field of industry and by agreement with the authorized state body in the field of finances and the authorized state body.

63	Tax Committee of Tajikistan (TCT044) Healthcare industry	Supply (sale) of domestically produced medicines within the Republic of Tajikistan is exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No.1511 dated February 21, 2018; TC RT Article 169 2. The following supply of goods (other than exports of goods), performed work, and provided services in the territory of the Republic of Tajikistan shall be exempt from VAT: 11) Supply (sale) of domestically produced medicines within the Republic of Tajikistan a list of which is approved by the Government of the Republic of Tajikistan upon recommendation of the authorized state body in the field of healthcare and by agreement with the authorized state body in the finances and the authorized state body.
64	of the Republic of Tajikistan (CST20) Tourism sector	Importation of equipment, machinery and construction materials for tourist facilities (including hotels, sanatoriums and resorts, tourist centers and other tourist facilities). A list of tourist facilities, name and quantity of equipment, machinery and construction materials to be imported shall be determined by the Government of the Republic of Tajikistan.	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No.1423 dated May 30, 2017; TC RT Article 169 4. The following importation of goods shall be exempt from VAT: - importation of equipment, machinery and construction materials for tourist facilities (including hotels, sanatoriums and resorts, tourist centers and other tourist facilities). A list of tourist facilities, name and quantity of equipment, machinery and construction materials to be imported shall be determined by the Government of the Republic of Tajikistan.
65	of the Republic of Tajikistan (CST21) Tourism sector	Importation of equipment, machinery and construction materials for tourist facilities (including hotels, sanatoriums and resorts, tourist centers and other tourist facilities). A list of tourist facilities, name and quantity of equipment, machinery and construction materials to be imported shall be determined by the Government of the Republic of Tajikistan.	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No.1422 dated May 30, 2017; TC RT Article 345 The following importation of goods shall be exempt from VAT: 13) importation of equipment, machinery and construction materials for tourist facilities (including hotels, sanatoriums and resorts, tourist centers and other tourist facilities). A list of tourist facilities, name and quantity of equipment, machinery and construction materials to be imported shall be determined by the Government of the Republic of Tajikistan.

66	Tax Committee of Tajikistan (TCT045) Healthcare industry	Importation of materials and supplies for the production of medicines is exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No,1511 dated February 21, 2018; TC RT Article 169 4. The following importation of goods shall be exempt from VAT: - importation of materials and supplies for the production of medicines, a list of which is approved by the Government of the Republic of Tajikistan.
67	of the Republic of Tajikistan (CST22) Healthcare industry	Importation of materials and supplies for the production of medicines is exempt from customs duties	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, No.1512 of February 21, 2018; Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 16) importation of materials and supplies for the production of medicines, a list of which is approved by the Government of the Republic of Tajikistan
68	Tax Committee of Tajikistan (TCT046) Healthcare industry	Importation of advanced technology for pharmaceutical companies and modern equipment for diagnosis and treatment is exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No.1511 dated February 21, 2018; TC RT Article 169 4. The following importation of goods shall be exempt from VAT: - importation of advanced technology for pharmaceutical companies and modern equipment for diagnosis and treatment.
69	of the Republic of Tajikistan (CST23) Healthcare industry	Importation of advanced technology for pharmaceutical companies and modern equipment for diagnosis and treatment is exempt from customs duties	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, No.1512 of February 21, 2018; Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 17) importation of advanced technology for pharmaceutical companies and modern equipment for diagnosis and treatment.

70	of the Republic of Tajikistan (CST024) Industry	Importation of raw materials for processing and production of final products, except for raw materials produced in the country and excisable goods are exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No.1599 of April 04, 2018; TC of RT, Article 169 4. The following importation of goods shall be exempt from VAT: -importation of raw materials for processing and production of final products, except for raw materials produced in the country and excisable goods are exempt from VAT, a list of which is approved by the Government of the Republic of Tajikistan (LRT of 04.04.2019, No.1599)
71	of the Republic of Tajikistan (CST025) Industry	Importation of raw materials for processing and production of final products, except for raw materials produced in the country and excisable goods are exempt from customs duties	Customs Code of RT, Article 345 The following importation of goods shall be exempt from VAT: 20) importation of raw materials for processing and production of final products, except for raw materials produced in the country and excisable goods are exempt from custom duties, a list of which is approved by the Government of the Republic of Tajikistan
72	of the Republic of Tajikistan (CST026) Transportation sector (other areas)	The reduced (50%) VAT rate applies to importation of new motor vehicles	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, No.1511 dated February 21, 2018; TC RT Article 169 5. Importation and further supply of new motor vehicles (manufacture date not later than 1 (one) year, total distance covered up to 10 (ten) thousand kilometers), as per commodity codes 8702, 8703, 8704 and 8705 is exempt from 50 percent of value added tax.
73	of the Republic of Tajikistan (CST027) Industry	The reduced (10%) VAT rate applies to wheat delivery and processing products (example flour or granulated products)	Law of RT “On state budget of the Republic of Tajikistan for 2019”, Article 15 1.In 2019 VAT for importation of wheat (except for wheat imported for production of excisable goods), further supply thereof to wheat processing enterprise, as well as sale of products of wheat processing is set the rate of 10%.VAT applied when purchasing (importing) other goods and products (work and services) for further delivery of wheat and processing and marketing of processed may not exceed 10%

74	State committee on investments and state property management of Tajikistan (SIC01) Industry	<p>Moratorium on inspection of the activity of business entities engaged in production of material goods. Valid till January 01, 2020.</p> <p>Encouragement is not operational yet. Can be restored in the future.</p>	<p>Law of RT “On moratorium on inspection of business entities operating engaged in production activities”, Article 7</p> <p>1. Action of the following legal acts regarding inspection of business entities engaged in production activities, except for cases prescribed by part 1 of article 6 of the present Law, is suspended during the term of moratorium on inspection:</p> <ul style="list-style-type: none"> - Tax Code of the Republic of Tajikistan; - Forest Code of the Republic of Tajikistan; - Customs Code of the Republic of Tajikistan; - Town Planning Code of the Republic of Tajikistan; - Labor Code of the Republic of Tajikistan; - Healthcare Code of the Republic of Tajikistan; - Law of the Republic of Tajikistan “On inspections of activities of business entities”; - Law of the Republic of Tajikistan “On the Agency for state financial control and combating corruption of the Republic of Tajikistan”; - Law of the Republic of Tajikistan “On the Accounts chamber of the Republic of Tajikistan”; - Law of the Republic of Tajikistan “On environmental protection”; - Law of the Republic of Tajikistan “On protection of competition”; - Law of the Republic of Tajikistan “On fire safety”; - Law of the Republic of Tajikistan “On precious metals and precious stones”; - Law of the Republic of Tajikistan “On energy sector”; - Law of the Republic of Tajikistan “On standardization”; - Law of the Republic of Tajikistan “On certification of goods and services”; - Law of the Republic of Tajikistan “On conformity assessment”;
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			<ul style="list-style-type: none"> - Law of the Republic of Tajikistan “On veterinary medicine”; - Law of the Republic of Tajikistan “On seed industry”; - Law of the Republic of Tajikistan “On plant quarantine”; - Law of the Republic of Tajikistan “On breeding activity”. <p>2. After the moratorium on inspections, the activities of business entities in the manufacturing sector during the moratorium will be audited in accordance with Article 6 of this Law. In other cases, inspections of business entities in the manufacturing sector during the moratorium are not permitted.</p>
75	State committee on investments and state property management of Tajikistan (SIC02) Industry Financial concession (in other areas)	State (original) grants: (subsidies in the form of property and funds which are state property and provided to legal entities as property or land use free of charge).	<p>Law of RT “On investments”, (as amended on March 15.2016), Article 22. State in-kind grants</p> <p>1. State in-kind grants can be provided to investors by the Government of the Republic of Tajikistan through the state authorized body in the sphere of investments within the framework of investment and other contracts.</p> <p>2. The size of the state in-kind grant, the terms of use and its transfer to the ownership, as well as the return of in-kind grant in the event of early termination of the contract shall be determined by agreement between the investor and the authorized state body in the sphere of investments.</p>
76	Ministry of economic development and trade of Tajikistan (MEDT02) Financial concession for innovation (in other areas)	State support of innovation activity through provision of finances	<p>Law of RT “On innovative activity”, Article 13</p> <p>1. State support of innovation activity is carried out by state agencies in the following forms:</p> <ul style="list-style-type: none"> - financing of research and design works for development of new or improved products, new or improved technologies that are intended for practical application;

77	<p>Ministry of economic development and trade of Tajikistan (MEDT02)</p> <p>Financial concession for innovation (in other areas)</p>	<p>State support of innovation activity through:</p> <ul style="list-style-type: none"> - transfer of state property into possession or use; - granting concessions; - financing of staff training development; - rendering of special and consulting services; - other forms of support. 	<p>Law of RT “On innovative activity”, Article 13</p> <p>1. State support of innovation activity is carried out by state agencies in the following forms:</p> <ul style="list-style-type: none"> - transfer of state property, outcomes of the intellectual activity and equated means of identification into possession or use; - setting of incentives according to legislation of the Republic of Tajikistan; - assistance for development of enterprises, institutions, and other organizations engaged in innovation activity; - production and technological support of entities engaged in innovation activity; - rendering of special and consulting services; - financing of staff training in sphere of innovation activity; - creation of necessary organizational, legal and economic conditions that provide investment for the implementation of state innovation policy; - development of innovative infrastructure of science, production and services; - participation in the organization of competitive production; - provision of guaranteed market for sale of innovative products based on the state order; - promotion of domestic innovations to foreign markets; - other forms of state support of innovation activities that are not prohibited by the legislation of the Republic of Tajikistan.
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78	State committee on investments and state property management of Tajikistan (SIC03) Use of natural resources. (Subsoil use area)	Issuance of licenses stipulated by production-sharing agreement within 30 days upon its signing, without submission of additional documents or obtaining of additional approvals.	Law of RT “On licensing of certain types of activity”, Article 18.3 License for carrying out activity under the production-sharing agreement between the state and the investor is issued within 30 days upon its signing, without submission of additional documents or obtaining of additional approvals.
79	State committee on investments and state property management of Tajikistan (SIC04) Concessions for investment (other areas)	Special licensing regime can be provided under Investment Agreement (including simplified procedure for issuance, re-issuance, renewal of licenses stipulated by Investment Agreement, extended validity period, full or partial exemption from licensing fees)	Law RT “On investment agreement”, Article 17 1. In addition to the general rights and guarantees of the investor, separate investment agreements may prescribe the following specific rights and privileges of investors and investment projects: - special licensing regime, including simplified procedure for issuance, re-issuance, renewal of licenses that are necessary for realization of investment project, issuance of license for extended validity period other than that prescribed by the legislation of the Republic of Tajikistan, full or partial exemption from licensing fees: 3. the investment agreement may envisage other special rights, exemptions and concession of the investor and the investment project.

80	Tax Committee of Tajikistan (TCT035) Financial concession (other areas)	Transfer of depreciable tangible property under financial lease (leasing) is exempt from VAT	TC RT, Article 169 2. The following delivery of goods (other than exports of goods), performed work, and provided services in the territory of the Republic of Tajikistan shall be exempt from VAT: 1) sale, transfer or lease of real estate, except: a) sale or transfer of hotel or living quarters for residents: b) sale or transfer of newly built apartments c) sale or lease of immovable property used for entrepreneurship purposes, except for sale and transfer in accordance with article 165 of this Code.
81	Government of Tajikistan (GT01) Sector of service, construction and industries (other areas)	Tax concessions for specified enterprises and organizations on a case-by-case basis (corporate profit tax, road users' tax etc.)	Annually adopted Law on state budget
82	Government of Tajikistan (GT02) Sector of service, construction and industries (other areas)	Customs privileges for specified enterprises and organizations on a case-by-case basis (exemption from VAT on import and customs duties)	Annually adopted Law on state budget

<p>83</p>	<p>Fund for Support of Entrepreneurship (FSE01)</p> <p><i>Financial concessions (other areas)</i></p>	<p>Provision of soft loans</p>	<p>Resolution of RT from February 5,2013, No.34; Charter of Entrepreneurship Support Fund (approved on May 29,2013)</p>
<p>84</p>	<p>State committee on investments and state property management of Tajikistan (SIC05)</p> <p>Concessions for investment (other areas)</p>	<p>Preferential tax treatment can be provided under Investment Agreement (including exemption from all or certain taxes, other tax concessions not provided by legislation)</p>	<p>Law of RT “On investment agreement”</p> <p>Article 17</p> <p>1. In addition to the general rights and guarantees of the investor, separate investment agreements may prescribe the following specific rights and privileges of the investors and investment projects:</p> <ul style="list-style-type: none"> - special tax regime, including simplified tax regime, exemption of the investor, contractors and foreign employees from separate or all types of taxes, other tax concessions for the certain or whole period of the investment agreement validity term; <p>2. Investment agreement may prescribe other special rights, exemptions and incentives of the investor and investment project.</p> <p>Article 6</p> <p>1. Investment agreement may establish special regime for implementation of investment project and grant to investor certain privileges that are not provided by the legislation of the Republic of Tajikistan.</p>

85	State committee on investments and state property management of Tajikistan (SIC06) Concessions for investment (other areas)	Preferential customs treatment can be provided under Investment Agreement (including fully or partially exemption from all or certain customs payments, simplified customs procedures, other customs privileges not provided by legislation)	<p>Law of RT “On investment agreement” Article 17</p> <p>1. In addition to the general rights and guarantees of the investor, separate investment agreements may prescribe the following specific rights and privileges of the investors and investment projects:</p> <ul style="list-style-type: none"> - special customs regime, including fully or partially exemption from customs duty, simplified customs procedure for investors, his contractors and foreign employees for the certain or whole period of the investment agreement validity term; <p>2. Investment agreement may prescribe other special rights, exemptions and incentives of the investor and investment project.</p> <p>Article 6</p> <p>1. Investment agreement may establish special regime for implementation of investment project and grant to investor certain privileges that are not provided by the legislation of the Republic of Tajikistan.</p>
86	State committee on investments and state property management of Tajikistan (SIC07) Concessions for investment (other areas)	Ability to engage foreign employees in excess of the set quota, as provided under Investment Agreement	<p>Law of RT “On investment agreement” Article 17</p> <p>1. In addition to the general rights and guarantees of the investor, separate investment agreements may prescribe the following specific rights and privileges of the investors and investment projects:</p> <ul style="list-style-type: none"> - special or simplified visa regime and immigration control for the employees and contractors of the investor, discharge the investor and its enterprises from the obligation to meet the quotas during the realization of the investment project. <p>2. Investment agreement may prescribe other special rights, exemptions and incentives of the investor and investment project.</p>

87	Ministry of agriculture of Tajikistan (MAT01) Financial concession in industry	Subsidies (financial support) for individuals and legal entities engaged in certain sectors of agroindustrial complex	Law of RT “On state support of sectors of agro-industrial complex of the Republic of Tajikistan” Article 4 The state support for sectors of agroindustrial complex is provided in the following manner to individuals and legal entities regardless of their ownership: - by provision of subsidies (financial support) from the state budget; - by promotion of the foreign investment and grants for the development of the sector of agroindustrial complex. Article 6 Annually, while drafting the Law of the Republic of Tajikistan on state budget for the next financial year, by taking in account financial ability, the Government of the Republic of Tajikistan determines the amount and procedure for provision of subsidies (financial support) for specific purposes.
88	Customs service of Tajikistan (CST028) Industry	Importation of good, carried out directly by manufacturers for the production of primary aluminum is exempted from VAT	TC RT, Article 169 4. The following importation of goods shall be exempt from VAT: - importation of goods (except for excisable goods) directly by manufacturers for the production of primary aluminum as per list and in quantities, determined by the Government of the Republic of Tajikistan;
89	Customs service of Tajikistan (CST029) Industry	Importation of primary aluminum is exempt from VAT	TC RT, Article 169 4. The following importation of goods shall be exempt from VAT: - importation of primary aluminum (Law of RT from 14.11.2016 No.1367)

90	Tax Committee of Tajikistan (TCT048) Concessions in the field of Securities market service (other areas)	Professional participants of securities market operating in accordance with the part 2 of article 312 (2) of TC RT are exempt from income tax for a period of 5 years	TC RT, Article 312 (2) 3. Professional participants engaged in the activities specified in part 2 of this article, shall be exempted from paying the following taxes for a period of 5 years: - corporate profit tax - value-added tax
91	Tax Committee of Tajikistan (TCT049) Concessions in the field of Securities market service (other areas)	Professional participants of securities market operating in accordance with the part 2 of article 312 (2) of TC RT are exempt from value-added tax for a period of 5 years	TC RT, Article 312 (2) 3. Professional participants engaged in the activities specified in part 2 of this article, shall be exempted from paying the following taxes for a period of 5 years: - corporate profit tax - value-added tax
92	Tax Committee of Tajikistan (TCT050) Concessions in the field of Securities market service (other areas)	Issuers - legal entities that are residents and non-residents, whose securities are traded on the Stock Exchanges on the territory of the Republic of Tajikistan, are exempt from the payment of income tax (tax under the simplified regime) for a period of 5 years	TC RT, article 313 (2) 4. Issuers - legal entities that are residents and non-residents, whose securities are traded on the Stock Exchanges on the territory of the Republic of Tajikistan, are exempt from the payment of income tax (tax under the simplified regime) for a period of 5 years
93	Tax Committee of Tajikistan (TCT051) Concessions in the field of Securities market service (other areas)	Investors - individuals, who are residents and non-residents and who receive income from the circulation of securities on the Stock Exchange of the Republic of Tajikistan, are exempt from payment of personal income tax on securities capital gains for a period of 5 years	TC RT, Article 313 (2) 5. Investors –individuals or legal entities, who are residents and non-residents, who receive income from the circulation of securities on the Stock Exchange of the Republic of Tajikistan, depending on such income, shall be exempt from payment of the following taxes for a period of 5 years: - personal income tax on securities capital gains; - tax on dividends.

94	Tax Committee of Tajikistan (TCT052) Concessions in the field of Securities market service (other areas)	Investors – individuals or legal persons, who are residents and non-residents, who receive income from the circulation of securities on the Stock Exchange of the Republic of Tajikistan, are exempt from payment of tax on dividends for a period of 5 years	TC RT, Article 313 (2) 5. Investors –individuals or legal entities, who are residents and non-residents, who receive income from the circulation of securities on the Stock Exchange of the Republic of Tajikistan, depending on such income, shall be exempt from payment of the following taxes for a period of 5 years: - personal income tax on securities capital gains; - tax on dividends.
95	Customs service of Tajikistan (CST030) Customs privilege for the import of goods produced in the states of the Eurasian Economic Community and Ukraine (other areas)	Zero rate of customs duty on import of goods originating from member states of the Eurasian Economic Community and Ukraine	Government of the Republic of Tajikistan Resolution «On customs tariff of the Republic of Tajikistan», No.450 dated October 25, 2003. 2. Starting from November 1, 2003 establish free trade regime and apply customs duty zero rate for import of goods, originating from member states of the Eurasian Economic Community, with the exception for «aluminum ores and concentrates - TN code of FEA of EurAsEC 2606000000 (alumina) and « alumina oxide, other than manufactured corundum –TN code of FEA of EurAsEC 2818200000 (alumina)». Establish the free trade regime and apply a zero rate of customs duty on import of goods produced in Ukraine, except for the goods that are not subject to the free trade regime. CC RT, article 346 Tariff privileges 1. Tariff privileges mean that when implementing the trade policy of the Republic of Tajikistan unilaterally the terms of relations or with respect to goods transported across the customs border of the Republic of Tajikistan, the refund of customs duties, exemptions from customs duties and taxes establishment of tariff quotes for preferential import (export) of goods 2. Tariff privileges are determined according to the normative legal acts of the Republic of Tajikistan and international legal acts recognized by the Republic of Tajikistan

96	Customs service of Tajikistan (CST031) Custom privileges on the import of goods produced in least developed countries (other areas)	The reduced rate of import duty in the amount of fifty percent of the approved rate applies in case of the import of goods, originating from least developed countries	Decree of the Government of RT “On customs tariff of the Republic of Tajikistan”, No.450 dated October 25, 2003 3. Introduce preferences and set the import customs duty at the rate of fifty percent of the approved rates for the import of goods, originating from the least developed countries in accordance with Annex №2 hereto.
97	Tax Committee of Tajikistan (TCT053) Tourism industry	Income from tourism activities for a period of 5 years are exempt from income tax (simplified system) of materials (accessories) from the date of state registration	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan” No.1423 dated May 30, 2018; TC RT Article 110 1. Exemption from corporate profit tax 7) Income from tourism activities for a period of 5 years from the date of state registration 2. Income tax exemption (tax breaks) in accordance with subitems 6) and 7) of item 1 of this article shall not apply in the case of re-registration of an enterprise, its organizational and legal forms and other changes. This privilege does not apply to persons using (or used previously) preferential tax regimes.
98	Customs Service of Tajikistan (CST032) Agricultural sector	Importation of breeding animals (intended for meat, milk and wool), elite seeds and reproductive varieties of crops, as well as seeds for cocoon production is exempt from VAT in 2018	Law of RT “On state budget of the Republic of Tajikistan for 2018”, Article 15 11. In 2018 importation of any kind of breeding animals (intended for meat, milk and wool), elite seeds and reproductive varieties of crops, based on documents confirming breed and quality of seeds originating from abroad for breeding and production purposes, as well as seeds for cocoon production shall be exempt from value added tax and customs duties.

99	Customs Service of Tajikistan (CST032) Agricultural sector	Importation of breeding animals and meat, also all types of animal feed is exempt from VAT in 2019	Law of RT “On state budget of the Republic of Tajikistan for 2019”, Article 15 Importation of breeding animals and meat, also all types of feed is exempt from VAT in 2019 (see above)
100	Customs Service of Tajikistan (CST032) Agricultural sector	Importation of breeding animals and meat, also all types of animal feed is exempt from customs duty in 2019	Law of RT “On state budget of the Republic of Tajikistan for 2019”, Article 15
101	Government of Tajikistan (GT 03) Financial concession in industry	State grants, subventions and subsidies are provided to support industry	Law of RT “On state industrial policy”, No.1415 dated May 30, 2017; Article 10 1. State support of entities engaged in the industrial activity is carried out by: - financing in the form of grants, subventions and subsidies for establishment and development of industrial production, industrial and social infrastructure, introduction and utilization of new technologies and capacities and manufacturing of export-oriented products; - providing loans, including by the Industrial Development Fund of the Republic of Tajikistan or other state specialized funds;
102	Government of Tajikistan (GT04) Financial concession in industry	Loans are provided to support industry, including by the Industrial Development Fund of the Republic of Tajikistan and other state specialized funds	Law of RT “On state industrial policy”, No.1415 dated May 30, 2017; Article 10 (see above)

103	Committee for Tourism Development (CTD01) Tourism industry	Elimination of a requirement for obtaining a license while performing activities in the field of domestic tourism	Law of RT “On Domestic Tourism”, No.1450 dated July 18, 2017; Article 11 4. Entities providing tourist services may engage in service activities without license as per forms and kinds of domestic tourism, subject to compliance with the present law and other normative and legal acts of the Republic of Tajikistan.
104	Committee for Tourism Development (CTD02) Tourism industry	Allocation of land plots to domestic tourism entities, local and foreign entrepreneurs in a simplified manner	Law of RT “On Domestic Tourism”, No.1450 dated July 18, 2017; Article 47 2. Land plots are allocated to domestic tourism entities, local and foreign entrepreneurs in a simplified manner for construction of small hotels, organization of tourist goods sale points and rendering of other tourist services.
105	Committee for Tourism Development (CTD03) Tourism industry	Allocation of land plots for processing or construction of necessary facility in a simplified manner	Law of RT “On Domestic Tourism”, No.1450 dated July 18, 2017; Article 49 The following benefits are provided to individual entrepreneurs and legal entities for production activities, in particular production of tourist goods: - allocation of appropriate land plot for processing or construction of necessary facility in a simplified manner in accordance with the legislation of the Republic of Tajikistan; - provision of necessary buildings and halls free of charge for up to two years, at the expense of unused and unnecessary buildings; - issuing of subsidies and interest-free loans for production activities and improvement of production capacity; - granting of benefits for up to three years for the sale of tourist goods; - exemption from inspections during the first five years, unless a violation of laws is detected.

106	Committee for Tourism Development (CTD04) Tourism industry	Transfer of necessary buildings and halls for free use for up to two years to domestic tourism entities engaged in production of tourist goods	Law of RT “On Domestic Tourism”, No.1450 dated July 18, 2017; Article 47 (see above)
107	Committee for Tourism Development (CTD05) Tourism industry	Issuance of subsidies and interest-free loans to domestic tourism entities engaged in production of tourist goods	Law of RT “On Domestic Tourism”, #1450 dated July 18, 2017; Article 47 (see above)
108	Committee for Tourism Development (CTD06) Tourism industry	Granting of benefits to domestic tourism entities engaged in production of tourist goods for up to three years for the sale of tourist goods	Law of RT “On Domestic Tourism”, #1450 dated July 18, 2017; Article 47 (see above)
109	Committee for Tourism Development (CTD07) Tourism industry	Exemption of domestic tourism entities engaged in production of tourist goods from inspections during the first five years	Law of RT “On Domestic Tourism”, #1450 dated July 18, 2017; Article 47 (see above)

Note: Current legislation envisages 109 types of concessions for entrepreneurs and investors, of which 57 are tax concession, 35 are customs concession, 17 are financial and concession of the state grants, 92 of which are fiscal concessions and 17 are non-fiscal.

In the sectoral breakdown of the industrial sector, 51 concessions or 49% (including industrial production 37 concessions or 72%, energy 10 concessions or 20% and mining 4 concessions or 8%), agricultural sector 18 concessions or 17%, tourism 10 concessions or 9 %, health 7 concessions or 6%, constructions 2 concessions or 2%, innovation, finance and other sectors 21concessions or 19%.