

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

*Updated as of March 2018.

№	State authority	Description of incentive	Legal ground
1	Tax Committee of Tajikistan (TCT01)	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>Law of RT "On Amendments to the Tax Code of the Republic of Tajikistan", #1511 dated February 21, 2018; TC RT, Article 313</p> <p>1. Importation of goods by newly established and operating enterprises involved in the full cycle of processing of cotton fiber in finished products (from cotton yarn to cotton sewing products) (hereinafter to be referred to as "newly established and operating enterprises") directly for their own use shall be exempt from customs duty and VAT.</p> <p>5. The Government of the Republic of Tajikistan on the proposal of the authorized state body in the field of industry by agreement with the Ministry of finance of the Republic of Tajikistan and the authorized state body, in the prescribed manner: - shall define a list of newly established and operating enterprises, as well as tax concessions provided by parts 1, 2 and 3 of this article, which are granted to newly established and operating enterprises for a period up to 12 years starting from January 1st, of a year of state registration of newly established enterprise, for operating enterprise upon entry into force of this Law.</p>
2	Tax Committee of Tajikistan (TCT02)	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	<p>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)</p>
3	Tax Committee of Tajikistan (TCT03)	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,	<p>Law of RT "On Amendments to the Tax Code of the Republic of Tajikistan", #1511 dated February 21, 2018; TC RT, Article 313</p> <p>3. Newly established and operating enterprises shall be exempt from corporate profit tax (tax paid under the simplified system) and immovable taxes.</p> <p>5. The Government of the Republic of Tajikistan on the proposal of the authorized state body in the field of industry by agreement with the Ministry of finance of the Republic of Tajikistan and the authorized state body, in the prescribed manner:</p>

		2018	- shall define a list of newly established and operating enterprises, as well as tax concessions provided by parts 1, 2 and 3 of this article, which are granted to newly established and operating enterprises for a period up to 12 years starting from January 1st, of a year of state registration of newly established enterprise, for operating enterprise upon entry into force of this Law.
4	Tax Committee of Tajikistan (TCT04)	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 (TCT05)	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 customs duty for the period up to 5 years starting from January 1 of the enterprise's state registration year, and for operating enterprises starting from January 1, 2018	<p>Law of RT "On Amendments to the Tax Code of the Republic of Tajikistan", #1511 dated February 21, 2018; TC RT, Article 313</p> <p>1. Importation of goods by newly established and operating enterprises involved in the full cycle of processing of cotton fiber in finished products (from cotton yarn to cotton sewing products) (hereinafter to be referred to as "newly established and operating enterprises") directly for their own use shall be exempt from customs duty and VAT.</p> <p>3. Newly established and operating enterprises shall be exempt from corporate profit tax (tax paid under the simplified system) and immovable taxes.</p> <p>5. The Government of the Republic of Tajikistan on the proposal of the authorized state body in the field of industry by agreement with the Ministry of finance of the Republic of Tajikistan and the authorized state body, in the prescribed manner: - shall define a list of newly established and operating enterprises, as well as tax concessions provided by parts 1, 2 and 3 of this article, which are granted to newly established and operating enterprises for a period up to 12 years starting from January 1st, of a year of state registration of newly established enterprise, for operating enterprise upon entry into force of this Law.</p> <p>10. In the manner specified in parts 1-9 of this article, the Government of the Republic of Tajikistan may grant tax concessions for the industrial processing of leather, wool, raw silk and other agricultural raw materials in finished products for a period up to 5 years.</p>
6	Tax Committee of Tajikistan (TCT06)	Importation of goods for own use by newly established and operating enterprises carrying out industrial processing of leather, wool, raw	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)

		silk and other agricultural raw materials into finished products can be exempted from import VAT for the period up to 5 years starting from January 1 of the enterprise's state registration year, and for operating enterprises starting from January 1, 2018	
7	Tax Committee of Tajikistan (TCT07)	Newly established and operating enterprises carrying out industrial processing of leather, wool, raw silk and other agricultural raw materials into finished products can be exempt from corporate profit tax (tax payable under the simplified system) for the period up to 5 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)
8	Tax Committee of Tajikistan (TCT08)	Newly established and operating enterprises carrying out industrial processing of leather, wool, raw silk and other agricultural raw materials into finished products can be exempt from immovable taxes for the period up to 5 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)
9	Tax Committee of Tajikistan (TCT09)	Supply of the actual production by the investor while fulfilling production-sharing agreement is exempt from VAT	TC RT, Article 315 5. While fulfilling production-sharing agreement in accordance with parts 3 and 4 of this article: - supply of the actual production by the investor is exempt from VAT and excise tax;
10	Tax Committee of Tajikistan (TCT010)	Supply of the actual production by the investor while fulfilling production-sharing agreement is exempt from excise tax	TC RT, Article 315 (see above)
11	Tax Committee of Tajikistan (TCT011)	Investor is exempt from corporate profit tax while fulfilling production-sharing agreement	TC RT, Article 315 5. While fulfilling production-sharing agreement in accordance with parts 3 and 4 of this article: - investor is exempt from corporate profit tax;
12	Tax Committee of Tajikistan (TCT012)	Importation of goods by investor for carrying out works under production-sharing agreement is exempt from import VAT	TC RT, Article 315 5. While fulfilling of production-sharing agreement in accordance with parts 3 and 4 of this article:

			- goods imported to the customs territory of the Republic of Tajikistan for performance of works under a production-sharing agreement envisaged by the work plans and cost estimates approved by the relevant production-sharing agreement in accordance with the procedure set forth in part 1 of article 9 of the Law of the Republic of Tajikistan “On production-sharing agreements” are exempt from VAT.
13	Tax Committee of Tajikistan (TCT013)	Importation of goods for own use by poultry enterprises and enterprises producing feed for poultry and cattle is exempt from import VAT for the period of 6 years	<p>Law of RT “On Amendments to the Tax Code of Tajikistan”, #1045 dated December 28, 2013; Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT</p> <p>Article 313 (1). Tax treatment of poultry enterprises and enterprises producing feed for poultry and cattle</p> <p>1. Poultry enterprises and enterprises producing feed for poultry and cattle (hereinafter – enterprises) are exempt from the following taxes for 6 years:</p> <ul style="list-style-type: none"> - corporate profit tax; - VAT; - road users’ tax; - immovable taxes. <p>2. In cases if the said enterprises taxable in accordance with this Chapter supply the imported goods to the local market of the Republic of Tajikistan, such operations are subject to taxation by VAT, customs duty and other taxes in accordance with the common procedure established by this Code and the Customs Code of the Republic of Tajikistan.</p>
14	Tax Committee of Tajikistan (TCT014)	Importation of goods for own use by poultry enterprises and enterprises producing feed for poultry and cattle is exempt from customs duty for the period of 6 years	Law of RT “On Amendments to the Tax Code of Tajikistan”, #1045 dated December 28, 2013; Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (1) (see above)
15	Tax Committee of Tajikistan (TCT015)	Poultry enterprises and enterprises producing feed for poultry and cattle are exempt from corporate profit tax for the period of 6 years	Law of RT “On Amendments to the Tax Code of Tajikistan”, #1045 dated December 28, 2013; Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (1) (see above)
16	Tax Committee of Tajikistan (TCT016)	Poultry enterprises and enterprises producing feed for poultry and cattle are exempt from VAT for the period of 6 years	Law of RT “On Amendments to the Tax Code of Tajikistan”, #1045 dated December 28, 2013; Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (1) (see above)
17	Tax Committee of Tajikistan (TCT017)	Poultry enterprises and enterprises producing feed for poultry and cattle are exempt from road users’ tax for the period of 6 years	Law of RT “On Amendments to the Tax Code of Tajikistan”, #1045 dated December 28, 2013; Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (1) (see above)
18	Tax Committee of	Poultry enterprises and enterprises producing	Law of RT “On Amendments to the Tax Code of Tajikistan”, #1045 dated December 28,

	Tajikistan (TCT018)	feed for poultry and cattle are exempt from immovable taxes for the period of 6 years	2013; Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT, Article 313 (1) (see above)
19	Tax Committee of Tajikistan (TCT019)	Enterprises registered in free economic zones are exempt from payment of all taxes, except for income tax and social tax in respect of employees	TC RT, Article 325 1. Subjects of free economic zone and the administration of free economic zone within the frame of activities performed in free economic zone and property used, shall be exempt from all tax payments established by this Code and other legislative acts of the Republic of Tajikistan, except for taxes mentioned in parts 2-3 of this article. 2. Organizations being subjects of free economic zone shall be considered tax agents for personal income tax and payers of social tax in respect of individuals, to whom incomes, awards, payments, interests and other payments are paid (should be paid) in accordance with procedures established by this Code.
20	Customs service of Tajikistan (CST01)	Importation of foreign and domestic goods into free economic zones is fully exempt from customs duties	Customs Code of RT, Article 270 1. Full or partial exemption from customs duties and taxes applies while placing of goods under the free customs zone customs regime, and measures associated with prohibitions and restrictions of economic nature, established in accordance with normative legal acts of the Republic of Tajikistan, shall not apply. TC RT Article 324 2. Foreign and domestic goods are imported into the territory of the free economic zone with full exemption from customs duties and taxes under the control of the customs authorities according to conditions defined by the customs regime of free customs zone
21	Customs service of Tajikistan (CST02)	Importation of foreign and domestic goods into free economic zones is fully exempt from VAT	Customs Code of RT, Article 270 and TC RT Article 324 (see above)
22	Customs service of Tajikistan (CST03)	Importation of foreign and domestic goods into free economic zones is fully exempt from excise tax	Customs Code of RT, Article 270 and TC RT, Article 324 (see above)
23	Tax Committee of Tajikistan (TCT020)	While construction of hydro power plant investor and general contractor are fully or partially exempt from VAT	TC RT, Article 312 1. While construction of hydro power plants (hereinafter to be referred to as “construction”) on the territory of the Republic of Tajikistan the customer of the construction and the general contractor of the construction can be fully or partially exempt from payment of the following taxes (from the maturity date) which is directly related to construction, according to the list of taxes, in the amount of and for the period (term) established by the Government of the Republic of Tajikistan in accordance with part 5 of this article:

			<ul style="list-style-type: none"> - VAT; - road users' tax; - corporate profit tax (tax under the simplified system); - tax on vehicles; - immovable taxes; - social tax in respect of foreign citizens hired directly for the construction of hydro power station; - state duty for registration of non-state securities prospectuses issued in connection with the construction of hydro power plants.
24	Tax Committee of Tajikistan (TCT021)	While construction of hydro power plant investor and general contractor are fully or partially exempt from payment of road users' tax	TC RT, Article 312 (see above)
25	Tax Committee of Tajikistan (TCT022)	While construction of hydro power plant investor and general contractor are fully or partially exempt from payment of corporate profit tax (tax under the simplified regime)	TC RT, Article 312 (see above)
26	Tax Committee of Tajikistan (TCT023)	While construction of hydro power plant investor and general contractor are fully or partially exempt from payment of tax on vehicles	TC RT, Article 312 (see above)
27	Tax Committee of Tajikistan (TCT024)	While construction of hydro power plant investor and general contractor are fully or partially exempt from payment of immovable taxes	TC RT, Article 312 (see above)
28	Tax Committee of Tajikistan (TCT025)	While construction of hydro power plant investor and general contractor are fully or partially exempt from payment of social tax in respect of foreign citizens hired directly for the construction of hydro power plant	TC RT, Article 312 (see above)
29	Tax Committee of Tajikistan (TCT026)	While construction of hydro power plant investor and general contractor are fully or partially exempt from state duty for registration of non-state securities prospectuses, carried out in connection with the construction of hydro power plant	TC RT, Article 312 (see above)
30	Tax Committee of Tajikistan (TCT027)	Goods imported for construction of hydro power plant which is considered as particularly important facility are exempt from import VAT	TC RT, Article 312 2. Importation of goods for construction of hydro power plants that are considered as

			<p>particularly important facilities for the Republic of Tajikistan shall be exempt from VAT and customs duties in accordance with the seventh paragraph of part 4 of article 169 of this Code and article 345 of the Customs code of the Republic of Tajikistan.</p> <p>TC RT, Article 169</p> <p>4. The following importation of goods shall be exempt from VAT: - import of goods for construction of particularly important facilities, a list of which shall be established by the Government of the Republic of Tajikistan;</p>
31	Tax Committee of Tajikistan (TCT028)	Goods imported for construction of hydro power plant which is considered as particularly important facility are exempt from customs duty	<p>TC RT Article 312 (see above)</p> <p>Customs Code of RT, Article 345</p> <p>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;</p>
32	Tax Committee of Tajikistan (TCT029)	<p>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:</p> <p>a) for 2 years, if investment are more than 200 thousand US dollars up to 500 thousand US dollars;</p> <p>b) for 3 years, if investment are more than 500 thousand US dollars up to 2 million US dollars;</p> <p>c) for 4 years, if investments are more than 2 million US dollars up to 5 million US dollars;</p> <p>d) for 5 years, if investments exceed 5 million US dollars.</p>	<p>TC RT Article 110</p> <p>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;</p> <p>b) 3 years, if the investment is more than 500 thousand US dollars up to 2 million US dollars;</p> <p>c) 4 years, if the investment is more than 2 million US dollars up to 5 million US dollars;</p> <p>d) 5 years, if the investment exceeds 5 million US dollars.</p> <p>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.</p>
33	Tax Committee of Tajikistan (TCT030)	<p>Reduced VAT rate (5%*) is established for activities related to fulfillment of construction works, rendering of public catering services and educational services.</p> <p>*Effective up to December 31, 2018.</p>	<p>Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1367 dated November 14, 2016; TC RT, Article 181</p> <p>2. Starting from January 1, 2017 up to December 31, 2018 taxable operations related to fulfillment of construction public catering services and educational services, except for taxable imports and further supply of imported goods, as well as taxable export, shall be</p>

			subject to VAT at the rate of 5 percents (hereinafter to be referred to as “reduced rate”) without credit of the paid VAT.
34	Tax Committee of Tajikistan (TCT031)	Separate financial services are 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: 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.
35	Tax Committee of Tajikistan (TCT032)	Activities related to supply or exportation of precious metal and precious stones, jewelry made of precious metals and precious stones are exempt from VAT	TC RT 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, cotton and cotton yarn and raw cotton shall be exempt from VAT.
36	Tax Committee of Tajikistan (TCT033)	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	TC RT Article 169 (see above)
37	Tax Committee of Tajikistan (TCT034)	Activities related to the supply or exportation of cotton, cotton yarn and raw cotton are exempt from VAT	TC RT Article 169 (see above)
38	Customs service of Tajikistan (CST04)	Importation of agricultural equipment is exempt from import VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT Article 169 4. The following importation of goods shall be exempt from VAT: - importation of agricultural equipment, a list of which is approved by the Government of the Republic of Tajikistan.
39	Customs service of Tajikistan (CST05)	Importation of agricultural equipment is exempt from customs duty	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, #1512 dated February 21, 2018; Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 15) importation of agricultural equipment, a list of which is approved by the Government of the Republic of Tajikistan.

40	Customs service of Tajikistan (CST06)	Importation of industrial process equipment and relevant spare parts, forming a single technological package is exempt from import VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC 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.
41	Customs service of Tajikistan (CST07)	Importation of industrial process equipment and relevant spare parts, forming a single technological package is exempt from customs duty	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, #1512 dated February 21, 2018; Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 4) 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.
42	Customs service of Tajikistan (CST08)	Importation of medicines, medical pharmaceutical equipment and medical instruments (tools) is exempt from import VAT	TC RT 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.
43	Customs service of Tajikistan (CST09)	Importation of medicines, medical pharmaceutical equipment and medical instruments (tools) is exempt from customs duty	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.
44	Customs service of Tajikistan (CST010)	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;
45	Customs service of Tajikistan (CST011)	Importation of goods for the construction of particularly important facilities is exempt from customs duty	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;
46	Customs service of Tajikistan (CST012)	The reduced VAT rate (10%) for activities related to supply of imported wheat (except for wheat imported for production of excisable goods) to processing enterprises, as well as sale of products of wheat processing (i.e., flour or bran)	Law of RT “On state budget of the Republic of Tajikistan for 2018”, Article 15 1. In 2018 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 at the rate of 10 percent.
47	Customs service of Tajikistan (CST013)	Reduced import VAT rate (10%) for activities related to importation of wheat (except for wheat imported for production of excisable goods)	Law of RT “On state budget of the Republic of Tajikistan for 2018”, Article 15 (see above)
48	State committee on investments and state property management of Tajikistan (SIC01)	Moratorium on inspection of the activity of business entities engaged in production of material goods for two years (2018-2020)	Order of the President of RT “On announcement of moratorium on all inspection of business entities engaged in production activities”, #990 dated January 16, 2018; clause 1 1. To announce a moratorium on all inspection of business entities engaged in production activities for a period of two years, except for routine inspections performed by Agency for state financial control and combating corruption of the Republic of Tajikistan, General Prosecutor’s Office, Accounts chamber of the Republic of Tajikistan and Tax Committee under the Government of the Republic of Tajikistan. Law of RT “On moratorium on inspection of business entities operating engaged in production activities”, #1505 dated February 21, 2018, Article 7 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: - 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”;

			<ul style="list-style-type: none"> - 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”; - 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 labor protection”; - Law of the Republic of Tajikistan “On breeding activity”.
49	State committee on investments and state property management of Tajikistan (SIC02)	State (in-kind) grant: property transferred to an investor for temporary free use for implementation of an investment project	<p>Law of RT “On investments”, #1299 dated March 15, 2016, Article 22</p> <ol style="list-style-type: none"> 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. 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.
50	Ministry of economic development and trade of Tajikistan (MEDT01)	State support of R&D and innovation activity through provision of finances	<p>Law of RT “On innovative activity”, Article 13</p> <ol style="list-style-type: none"> 1. State support of innovation activity is carried out by state agencies in the following forms: <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;
51	Ministry of economic development and trade of Tajikistan (MEDT02)	<p>State support of R&D and innovation activity through:</p> <ul style="list-style-type: none"> - transfer of state property into possession or use; - granting concessions; - financing of staff training; - rendering of special and consulting services; - other forms of support. 	<p>Law of RT “On innovative activity”, Article 13</p> <ol style="list-style-type: none"> 1. State support of innovation activity is carried out by state agencies in the following forms: <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; - other forms of state support of innovation activities that are not prohibited by the

			legislation of the Republic of Tajikistan.
52	State committee on investments and state property management of Tajikistan (SIC03)	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.
53	State committee on investments and state property management of Tajikistan (SIC04)	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.
54	Tax Committee of Tajikistan (TCT035)	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: 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.
55	Government of Tajikistan (GT01)	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
56	Government of Tajikistan (GT02)	Customs privileges for specified enterprises and organizations on a case-by-case basis (import VAT, customs duty)	Annually adopted Law on state budget
57	Fund for Support of Entrepreneurship (FSE01)	Provision of soft loans	Law of RT “On state support of entrepreneurship”, #1107 dated July 26, 2014, Article 13 The competence of the Government of the Republic of Tajikistan in the field of state protection and support of entrepreneurship include: - establishment of the Fund for state support entrepreneurship; Decree of the Government of RT, #34 dated February 5, 2013; Regulations of the State

			<p>Institution “Fund for Support of Entrepreneurship under the Government of the Republic of Tajikistan”(approved by Decree of the Government of RT, #62 dated February 14, 2015)</p> <p>12. The Fund may:</p> <ul style="list-style-type: none"> - provide financial support to business entities in all sectors according to the legislation of the Republic of Tajikistan, as well as develop legislative acts, implement educational, methodical, economic and financial programs, and perform other activities. <p>14. Main tasks of the Fund are:</p> <ul style="list-style-type: none"> - micro and large-scale financing directed to the priority sectors of the economy of the republic; - allocation of long-term and short-term loans to business entities within the framework of state programs for support of entrepreneurship in accordance with the decision of the Supervisory Board; - provision of financial assistance based on the decision of the Council for the procedure of state registration of entrepreneurs; - allocation of loans to business entities in accordance with the legislation.
58	State committee on investments and state property management of Tajikistan (SIC05)	Preferential tax treatment can be provided under Investment Agreement (including exemption from all or certain taxes, other tax concessions 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 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>
59	State committee on investments and state property management of Tajikistan (SIC06)	Preferential customs treatment can be provided under Investment Agreement (including 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

			<p>the certain or whole period of the investment agreement validity term;</p> <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>
60	State committee on investments and state property management of Tajikistan (SIC07)	Ability to engage foreign employees in excess of the set quota, as provided under Investment Agreement	<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 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>
61	Ministry of agriculture of Tajikistan (MAT01)	Subsidies (financial support) for individuals and legal entities engaged in certain sectors of agroindustrial complex	<p>Law of RT “On state support of sectors of agroindustrial complex of the Republic of Tajikistan”</p> <p>Article 4</p> <p>The state support for sectors of agroindustrial complex is provided in the following manner to individuals and legal entities regardless of their ownership:</p> <ul style="list-style-type: none"> - 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. <p>Article 6</p> <p>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.</p>
62	Tax Committee of Tajikistan (TCT036)	Importation of good, carried out directly by manufacturers for the production of primary aluminum is exempted from VAT	<p>TC RT, Article 169</p> <p>4. The following importation of goods shall be exempt from VAT:</p> <ul style="list-style-type: none"> - 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;
63	Tax Committee of Tajikistan (TCT037)	Importation of primary aluminum is exempt from VAT	<p>Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1367 dated November 14, 2016; TC RT, Article 169</p>

			4. The following importation of goods shall be exempt from VAT: - importation of primary aluminum;
64	Tax Committee of Tajikistan (TCT038)	Suppliers of goods (works, services) for the construction of hydroelectric power plants on the territory of the Republic of Tajikistan may be fully or partially exempt from VAT	TC RT, article 312 3. During the period of construction suppliers of goods (works, services) for the above mentioned construction can be fully or partially exempt from value added tax, which should be directly subject to calculation against construction (due to construction) of hydropower plants, according to the size of exemption, determined by the Government of the Republic of Tajikistan in accordance with part 5 of this article.
65	Tax Committee of Tajikistan (TCT039)	Professional participants of securities market are exempt from corporate profit tax for a period of 5 years	TC RT, Article 313 (2) 1. The provisions of this article shall apply to securities market entities - professional participants of securities market (hereinafter to be referred to as “professional participants”), issuers and investors participating in the organized securities market. 2. The activities of professional participants include: - brokerage activity; - dealer activity; - securities portfolio management activity; - activity on determination of mutual obligations (clearing) in transactions with securities; - activity on maintenance of a registry of securities holders; - depositary activity; - activity related to organization of trade on the securities market. 3. Professional participants, engaged in activities, set out in part 2 of this article, shall be exempt from paying the following taxes for 5 years during the implementation of these activities: - corporate profit tax; - value added tax.
66	Tax Committee of Tajikistan (TCT040)	Professional participants of securities market are exempt from payment of VAT for a period of 5 years	TC RT, Article 313 (2) (see above)
67	Tax Committee of Tajikistan (TCT041)	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 that operate on the territory of the Republic of Tajikistan shall be exempt from the payment of income tax (tax under the simplified regime) for a period of 5 years, depending on the income received from this activity.

68	Tax Committee of Tajikistan (TCT042)	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.
69	Tax Committee of Tajikistan (TCT043)	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) (see above)
70	Customs service of Tajikistan (CST014)	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», #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.
71	Customs service of Tajikistan (CST015)	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”, #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.
72	Tax Committee of Tajikistan (TCT045)	Importation of materials (accessories) by clothing factories for manufacturing of school clothes is exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT Article 169 4. The following importation of goods shall be exempt from VAT: - 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.
73	Customs Service of Tajikistan (CST016)	Importation of materials (accessories) by clothing factories for manufacturing of school	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, #1512 of February 21, 2018; Customs Code of RT, Article 345

		clothes is exempt from customs duties	The following importation of goods shall be exempt from customs duties: 14) 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.
74	Tax Committee of Tajikistan (TCT046)	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”, #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.
75	Tax Committee of Tajikistan (TCT047)	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”, #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.
76	Tax Committee of Tajikistan (TCT048)	Importation of equipment, machinery and construction materials for tourist facilities (including hotels, sanatoriums and resorts, tourist centers and other tourist facilities) is exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #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.
77	Customs service of Tajikistan (CST017)	Importation of equipment, machinery and construction materials for tourist facilities (including hotels, sanatoriums and resorts, tourist centers and other tourist facilities) is exempt from customs duties	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, #1422 of May 30, 2017; Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 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.
78	Tax Committee of Tajikistan (TCT049)	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”, #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.
79	Customs service of Tajikistan (CST018)	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”, #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.
80	Tax Committee of Tajikistan (TCT050)	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”, #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.
81	Customs service of Tajikistan (CST019)	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”, #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.
82	Tax Committee of Tajikistan (TCT051)	Importation of technology, equipment and materials for the needs of poultry industry and (or) importation of goods for their own needs directly by poultry enterprises and enterprises producing feed for poultry and cattle is exempt from VAT	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1511 dated February 21, 2018; TC RT Article 169 4. The following importation of goods shall be exempt from VAT: - importation of technology, equipment and materials for the needs of poultry industry and (or) importation of goods for their own needs directly by poultry enterprises and enterprises producing feed for poultry and cattle.
83	Customs service of Tajikistan (CST020)	Importation of technology, equipment and materials for the needs of poultry industry and (or) importation of goods for their own needs directly by poultry enterprises and enterprises producing feed for poultry and cattle is exempt from customs duties	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, #1512 of February 21, 2018; Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 18) importation of technology, equipment and materials for the needs of poultry industry and (or) importation of goods for their own needs directly by poultry enterprises and

			enterprises producing feed for poultry and cattle.
84	Customs service of Tajikistan (CST021)	The reduced (50%) VAT rate applies to importation and further supply of new motor vehicles (light motor vehicles, motor vehicles intended primarily for carriage of passengers, motor vehicles intended for carriage of goods, special purpose motor vehicles, such as crash trucks, automobile cranes, concrete mixer trucks etc.)	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #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.
85	Customs service of Tajikistan (CST022)	The reduced (50%) rate of customs duties applies to importation and subsequent supply of new motor vehicles (light motor vehicles, motor vehicles intended primarily for carriage of passengers, motor vehicles intended for carriage of goods, special purpose motor vehicles, such as crash trucks, automobile cranes, concrete mixer trucks etc.)	Law of RT “On Amendments to the Customs Code of the Republic of Tajikistan”, #1512 of February 21, 2018; Customs Code of RT, Article 345 The following importation of goods shall be exempt from customs duties: 19) importation 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 - 50 percent.
86	Tax Committee of Tajikistan (TCT052)	Incomes from tourism activities are exempt from corporate profit tax for 5 years starting from the date of state registration	Law of RT “On Amendments to the Tax Code of the Republic of Tajikistan”, #1423 dated May 30, 2017; TC RT, Article 110 1. From corporate profit tax shall be exempt: 7) Incomes from tourism activities for a period of 5 years starting from the date of state registration. 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.
87	Customs service of Tajikistan (CST023)	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.
88	Customs service of Tajikistan (CST024)	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 customs duties in 2018	Law of RT “On state budget of the Republic of Tajikistan for 2018”, Article 15 (see above)

89	Government of Tajikistan (GT 03)	State grants, subventions and subsidies are provided to support industry	Law of RT “On state industrial policy”, #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;
90	Government of Tajikistan (GT04)	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”, Article 10 (see above)
91	Committee for Tourism Development (CTD01)	Elimination of a requirement for obtaining a license while performing activities in the field of domestic tourism	Law of RT “On Domestic Tourism”, #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.
92	Committee for Tourism Development (CTD02)	Allocation of land plots 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	Law of RT “On Domestic Tourism”, #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.
93	Committee for Tourism Development (CTD03)	Allocation of land plots for processing or construction of necessary facility in a simplified manner to domestic tourism entities engaged in production of tourist goods	Law of RT “On Domestic Tourism”, #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.
94	Committee for Tourism Development (CTD04)	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”, #1450 dated July 18, 2017; Article 49 (see above)

95	Committee for Tourism Development (CTD05)	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 49 (see above)
96	Committee for Tourism Development (CTD06)	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 49 (see above)
97	Committee for Tourism Development (CTD07)	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 49 (see above)