

INSTRUCTIONS ON HOW TO FILL IN THE VAT DECLARATION BY FOREIGN PERSONS PROVIDING ELECTRONIC SERVICES

1. General

1. Per Article 193⁴ of the Tax Code of the Republic of Tajikistan, foreign persons providing electronic services in the Republic of Tajikistan (hereinafter referred to as Foreign Persons) shall submit the value-added tax declaration on the provision of electronic services (hereinafter referred to as the Declaration).

2. Per Article 193² of the Tax Code, Foreign Persons registered with the Tax Committee under the Government of the Republic of Tajikistan shall file the Declaration electronically through their “Taxpayer’s Office.”

3. The Declaration shall include Part 1 “Information about foreign person,” Part 2 “Information about taxable transaction and amount of tax payable,” Part 3 “Information about types of electronic services provided,” and Part 4 “Confirmation of veracity and completeness of information specified in this declaration.”

4. The cost values in the Declaration shall be stated in one of the currencies indicated in Paragraph 1, Part 2, of the Declaration.

5. If the tax declarations for prior tax periods submitted to the Tax Committee contain misinformation, errors, or omissions, which lead to an understatement or overpayment of the tax amount payable, the foreign person shall reflect the necessary changes in Paragraph 5, Part 2, of the Declaration for the current tax period.

2. How to Fill in Part 1 of the Declaration

6. The Declaration shall be filled in by the Foreign Persons specified in Article 193¹ of the Tax Code.

7. When filling in Paragraphs 1, 2, 4, and 5, the foreign person shall state its full name and address, identification number issued in the country of registration and specified in the application for registration to the Tax Committee, as well as VAT payer’s certificate number.

8. When filling in Paragraph 3 “Country code,” the numerical code of the foreign person’s country of permanent residence, as compliant to ISO Standard 3166 of the International Organization for Standardization, shall be indicated.

9. Per Part 3 of Article 193³ of the Tax Code, Paragraph 6 “Tax period” shall refer to a tax period as “Quarter 1,” “Quarter 2,” “Quarter 3,” and “Quarter 4.”

10. When filling in Paragraph 7 “Date of declaration submission,” the date of drawing up and submission of the Declaration in numbers (day, month, year) shall be specified.

11. Paragraphs 8 and 9 “Foreign person or tax agent” shall state the name of the person filing in the Declaration, the relevant e-mail address, and telephone number.

3. How to Fill in part 2 of the Declaration

12. Part 2 of the Declaration shall include the currency code, the total cost of services, the VAT rate, the total VAT amount accrued for the tax period, the VAT amount adjustment for prior tax periods, and the total VAT amount payable.

13. Paragraph 1 “Currency code” shall indicate the code of currency, according to ISO 4217 of the International Organization for Standardization, for the cost of services and the VAT amount payable. The cost for services and the VAT amount payable shall be specified in the Declaration in one of the currencies only: euros (EUR), US dollars (USD), or somoni (TJS).

14. Paragraph 2 “Total value of services” shall state the total cost of services provided in the territory of the Republic of Tajikistan in the currency specified in Paragraph 1 of the Declaration.

15. Paragraph 3 “Rate of tax, %” shall indicate the VAT rate of 18% applied to the value specified in Paragraph 2.

16. Paragraph 4 “Total VAT amount due and payable” shall state the total tax amount accrued in the current tax period, in the currency specified in Paragraph 1 of the Declaration, and defined as a result of the multiplication of the value indicators in Paragraph 2 and Paragraph 3 divided by 100 (value indicators in Paragraph 2 X value indicators in Paragraph 3/100).

17. Paragraph 5 “VAT amount adjustment for prior tax periods” shall indicate the corresponding sign “+/-” for the VAT amount adjustment if during prior tax periods errors and inaccuracies in calculating the VAT amount payable were made and led to its understatement or overpayment.

18. Paragraph 6 “Total VAT amount payable” shall indicate the sum of values in Paragraphs 4 and 5.

19. Part 3 of the Declaration shall include the types of electronic services provided by the foreign person. This Part shall specify the types of electronic services provided and the taxable transaction amount in the currency indicated in Paragraph 1, Part 2.

20. Part 4 “Confirmation of veracity and completeness of information specified in this Declaration” shall contain the first name, middle name, and last name of the responsible person (the foreign person’s representative).