



МАҶЛИСИ ОЛИИ ҶАМҲОРИЯТИ ЗАҚОНРАЌАРАЌАҶИЯТИ ҶУМҲУРИЯТИ РЕСПУБЛИКИ ТАДЖИКИСТАН

Конститутсия ба сифати қонуни олии заминаҳои ҳуқуқи
пеширафти ҷомеа аз тариқи қабули қонунҳои нав гузошта,
муносибатҳои ҷамъиятии муҳталифро таҳти танзим қарор
медихад. Эмомалӣ Раҳмон

Тоҷикӣ Русский English



ОНФЕРЕНЦИЯ НА ТЕМУ "ЭЛЕКТРОННОЕ ПРАВИТЕЛЬСТВО: ПРАВОВАЯ ОСНОВА ОРГАНИЗАЦИИ И ПЕИ

РУКОВОДСТВО ПОЛЬЗОВАТЕЛЯ

БАЗА ЗАКОНОДАТЕЛЬСТВА РЕСПУБЛИКИ ТАДЖИКИСТАН

LAW OF THE REPUBLIC OF TAJIKISTAN ON THE STATE BUDGET OF THE REPUBLIC OF TAJIKISTAN FOR 2018

Posted on Thu, 13/08/2020 - 09:52 by Shamsidinzoda Iskandari Bobonazar...

Language

Russian

Application: WORD

PDF

ZIP

Classifier: LAW

Number: 1469

Organization: Majlisi Oli RT

Status: current

Date: 16.11.2017

LAW

REPUBLIC OF TAJIKISTAN

ON THE STATE BUDGET OF THE REPUBLIC OF TAJIKISTAN FOR 2018

(Akhbori Majlisi Oli of the Republic of Tajikistan, 2017, No. 11, p. 781)

(ZRT dated 05.02.2018, No. 1504; dated 13.03.2018, No. 1514; dated
19.06.2018, No. 1536; dated 02.10.2018, No. 1552; dated 03.01.2019, No. 1587)

Article 1. Total volume of revenues of the State budget of the Republic of Tajikistan

Establish the total volume of the State Budget of the Republic of Tajikistan for 2018 at the
expense of all sources of financing in the amount of 21,752,289 thousand somoni, including

(LoRT dated 02.10.2018, No. 1552):

- revenues of the State budget of the Republic of Tajikistan at the expense of tax, non-tax revenues and grants 16921902 thousand somoni, of which **(LoRT dated 02.10.2018, No. 1552)**:
- tax revenues - 14743919 thousand somoni;
- non-tax revenues - 1,772,983 thousand somoni **(ZRT dated 02.10.2018, No. 1552) ;**
- grants to support the budget through
- international financial organizations - 405,000 thousand somoni;
- the budget of public investment
- projects implemented jointly with
- international financial organizations - 3274477 thousand somoni;
- of them:
- loans - 1764612 thousand somoni;
- grants - 1509865 thousand somoni;
- special budget funds
- institutions and organizations - 1555910 thousand somoni.

Article 2. Total volume of expenditures of the State budget of the Republic of Tajikistan
 Establish the total amount of expenditures of the State Budget of the Republic of Tajikistan for 2018 in the amount of 24557052 thousand somoni, including for financing **(LoRT dated 02.10.2018, No. 1552) :**

- bodies of state power and administration - 1120829 thousand somoni;
- defense (not for print);
- law enforcement agencies, law enforcement and courts (out of print);
- education - 3863064 thousand somoni;
- health care - 1550944 thousand somoni;
- social insurance and social protection - 3357910 thousand somoni;
- culture and sports - 648729 thousand somoni;
- housing and communal services,
- ecology and forestry - 851712 thousand somoni;
- fuel and energy complex - 6702808 thousand somoni **(Law dated 02.10.2018, No. 1552) ;**
- agriculture, fishing and hunting - 676081 thousand somoni;
- industry and construction - 132376 thousand somoni;
- transport and communications - 1462898 thousand somoni;
- other sectors of the economy and services - 57297 thousand somoni;
- other expenses - 2476547 thousand somoni.

Article 3. Total amount of the state budget deficit and sources of its coverage

1. Establish the total deficit of the State Budget of the Republic of Tajikistan for 2018 in the amount of 4.2 percent of the Gross Domestic Product or in the amount of 2804763 thousand somoni **(LoRT dated 02.10.2018, No. 1552) .**

2. Determine the sources of covering the state budget deficit as follows:

- proceeds from privatization and use
- state property - 26,000 thousand somoni;
- proceeds from the sale of treasury
- bills of exchange - 95,000 thousand somoni;
- overfulfillment of the local income plan
- budgets - 10152 thousand somoni;
- at the expense of interest on deposits of the republican
- budget, loans (grants) international
- financial organizations - 203181 thousand somoni ;
- at the expense of government securities
- (eurobonds) - 2470430 thousand somoni **(ZRT dated 02.10.2018, No. 1552).**

3. Determine the financing of repayment of the main external debt of the Republic of Tajikistan in the amount of 1.6 percent of the Gross Domestic Product or in the amount of 1,105,088 thousand somoni, including from the current expenditures of the republican

budget 538,680 thousand somoni and 566,408 thousand somoni through the issuance of government bills, attracting loans (grants) from international financial organizations, return of funds under sub-loan agreements, free balances of the republican budget as of January 1, 2018 in the National Bank of Tajikistan and the Stabilization Fund for Economic Development.

4. To determine the financing of servicing the internal debt of the Republic of Tajikistan in the amount of 384,587 thousand somoni, including at the expense of current expenditures of the republican budget 179,577 thousand somoni, due to the return of loans from the open joint-stock company "Agroinvestbank" to the settlement account of the Ministry of Finance of the Republic of Tajikistan 40,000 thousand somoni, for account of free balances of the republican budget as of January 1, 2018 in the National Bank of Tajikistan and the Stabilization Fund for Economic Development 165,010 thousand somoni.

Article 4. Total volume of incomes and expenses of the republican budget

Approve the republican budget for 2018 on revenues in the amount of *10282004* thousand somoni, on expenditures in the amount of *13076615* thousand somoni and its deficit in the amount of *2794611* thousand somoni **(LoRT dated 02.10.2018, No. 1552).**

Article 5

Establish in the republican budget for 2018 the receipt of income from business entities located on the territory of the Republic of Tajikistan, in the total amount of *10,282,004* thousand somoni, including from **(LoRT dated 02.10.2018, No. 1552) :**

- value added tax - 4909992 thousand somoni;
- excises - 403492 thousand somoni;
- sales tax - 19600 thousand somoni;
- tax for natural resources - 193827 thousand somoni;
- income tax - 640134 thousand somoni;
- income tax - 813640 thousand somoni;
- customs duties - 842,789 thousand somoni;
- tax on road users - 360,000 thousand somoni;
- other non-tax income - *1693530* thousand somoni **(Law of October 2, 2018, No. 1552) ;**
- grants of international financial organizations - 405,000 thousand somoni.

Article 6

Approve the expenses of the republican budget for 2018 according to the functional classification in the following amounts:

Public Sector Financing

authorities and administration, - 720113 thousand somoni, including:

- executive and legislative bodies - 157744 thousand somoni;
- financial and fiscal policy - 107832 thousand somoni;
- foreign policy activities - 240176 thousand somoni;
- other state bodies - 214361 thousand somoni.

Defense (out of print).

Law enforcement agencies, courts and prosecutor's office (out of print).

Education - 705808 thousand somoni, including:

- general education - 155742 thousand somoni;
- vocational education - 387490 thousand somoni;
- other activities in the field of education - 162576 thousand somoni.

Health care - 275530 thousand somoni, including:

- hospitals - 159636 thousand somoni;

- polyclinics - 4979 thousand somoni;
- public health protection - 32350 thousand somoni;
- other activities in the area

health care - 78566 thousand somoni.

Social insurance and social protection - 507191 thousand somoni.

including:

- social insurance - 336666 thousand somoni;
- social protection - 50984 thousand somoni;
- other activities in the field of social

insurance and social protection - 119541 thousand somoni.

Culture and sports - 286298 thousand somoni,

including:

- activities for physical culture and sports - 4394 thousand somoni;
- cultural and educational institutions - 70624 thousand somoni;
- mass media - 112607 thousand somoni;
- other cultural activities

and sports - 98672 thousand somoni.

Housing and communal services, ecology and forestry - 68935 thousand somoni.

Fuel and energy complex - 5296457 thousand somoni (**Law dated 02.10.2018, No. 1552**).

Agriculture, fishing and hunting - 160037 thousand somoni,

including:

- for the development of cattle breeding - 4,000 thousand somoni;
- for the development of crop production - 4300 thousand somoni;
- to develop leasing relations,

creation and improvement of service centers in cities and regions of the republic - 30,000 thousand somoni;

Industry and construction - 133083 thousand somoni.

Transport and communication - 172764 thousand somoni.

Other economic activities and services - 56300 thousand somoni.

Expenses not classified in other categories - 3276794 thousand somoni,

including:

- operations with government debt liabilities, - 1413448 thousand somoni,

of them:

transactions with domestic government debt obligations - 179577 thousand somoni;

transactions with external government debt obligations - 1233871 thousand somoni;

- expenses of the city of Dushanbe for implementation of the function of the capital - 25,000 thousand somoni;
- Contingency fund

Government of the Republic of Tajikistan - 78839 thousand somoni;

- other expenses not classified

by sectors of the economy - 1759507 thousand somoni.

Article 7

1. Not for print.

2. Set the expenditures of the republican budget for 2018 according to the program classification in accordance with Appendix 2 in the sectors of education, healthcare, social insurance and social protection, fuel and energy complex, agriculture, fisheries, transport and communications.

Article 8. Expenditures of the republican budget by economic classification

In 2018, the expenses of ministries, departments, institutions and organizations at the expense of the republican budget according to economic classification shall be carried out in the following amounts:

Expenses - 13076615 thousand somoni (**LoRT dated October 02, 2018, No. 1552**), including:

Salary - 1541731 thousand somoni,
of them:

- wages of the main workers - 1471163 thousand somoni;

- wages of employees

technical staff and maintenance - 70568 thousand somoni;

Deductions for social needs - 204615 thousand somoni,

of them:

- at the expense of wages of key employees - 179646 thousand somoni;

- at the expense of employees' wages

technical staff and maintenance - 17661 thousand somoni;

- medical and other insurance - 7308 thousand somoni.

Purchase of goods and services - 2161776 thousand somoni,

of them:

- payment for utilities - 145526 thousand somoni;

- payment for communication services - 72621 thousand somoni;

- other purchase of goods and services - 1943629 thousand somoni;

Service of internal and external debt - 1413448 thousand somoni;

of them:

- payment of interest on internal debt - 179577 thousand somoni;

- payment of the main external debt - 538680 thousand somoni;

- payment of interest on the main external debt - 695191 thousand somoni.

Expenses for the payment of subsidies - 87680 thousand somoni.

Expenses for transfers - 1014933 thousand somoni.

Social assistance - 175294 thousand somoni.

Other transfers - 295068 thousand somoni.

Transactions with assets, liabilities and

investments, - 6182073 thousand somoni (**LoRT dated 02.10.2018, No. 1552**);

including:

- centralized capital investments - 5864803 thousand somoni (**Law of October 2, 2018, No. 1552**);

- purchase of machinery and equipment - 65715 thousand somoni;

- other non-financial assets - 242796 thousand somoni;

- acquisition of internal financial assets - 8759 thousand somoni.

Article 9. Reserve Fund of the President of the Republic of Tajikistan

Approve the reserve fund of the President of the Republic of Tajikistan for 2018 in the amount of 315354 thousand somoni.

Article 10

1. Approve the volume of subventions from the republican budget to the budgets of the Gorno-Badakhshan Autonomous Region, Khatlon Region, cities and districts of republican subordination for wage funds in the amount of 820,797 thousand somoni, including for:

- Gorno-Badakhshan Autonomous Region - 174,057 thousand somoni;

- Khatlon region - 461007 thousand somoni;

- Varzob district - 12307 thousand somoni;

- Rasht region - 41498 thousand somoni;

- Lakhsh district - 28886 thousand somoni;

- Nurabad district - 26983 thousand somoni;

- Sangvorsky district - 14185 thousand somoni;

- Tajikabad district - 18559 thousand somoni;

- Fayzabad district - 26296 thousand somoni;

- Shahrinav region - 17019 thousand somoni.

2. Approve the amount of subsidies from the republican budget to local budgets to pay current expenses in the amount of 4239 thousand somoni, including for:

- Sangvorskoy district - 3785 thousand somoni;

- Tajikabad district - 454 thousand somoni;

3. A subvention and a grant from the republican budget to state trust funds, budgets of the Gorno-Badakhshan Autonomous Region, Khatlon region, cities, districts of republican and regional subordination is allocated according to the actual execution of the republican budget directly from the republican budget.

Article 11

Approve the working cash balance of the republican budget as of January 1, 2019 in the amount of 239,313 thousand somoni.

Article 12. Total volume of revenues and expenditures of local budgets

1. Determine the volume of local budgets for 2018 in terms of revenues, taking into account subventions and subsidies allocated from the republican budget, in the amount of 5782934 thousand somoni, in terms of expenditures in the amount of 5793086 thousand somoni and a budget deficit in the amount of 10152 thousand somoni, including the budget of the Mining Badakhshan Autonomous Region 1254 thousand somoni, Khatlon region 7367 thousand somoni, Varzob region 180 thousand somoni, Rasht region 311 thousand somoni, Lakhsh region 193 thousand somoni, Nurabad region 176 thousand somoni, Sangvor region 111 thousand somoni, Tajikabad region 123 thousand somoni, Faizabad district 220 thousand somoni and Shahrinav region 217 thousand somoni.

2. The deficit of local budgets for 2018 is covered by overfulfillment of income and free funds formed as of January 1, 2018.

Article 13

1. In 2018, the following tax and non-tax revenues shall be credited to the republican budget:

- tax on the sale of primary aluminum 100 percent;

- customs duties 100 percent;

- value added tax and external excises 100 percent;

- other national obligatory payments and non-tax revenues (as well as their penalties), collection for the passage of foreign vehicles on the territory of the Republic of Tajikistan 100 percent;

- for the Open Joint Stock Holding Company "Barki

Tojik" - value added tax, income tax,

as well as taxes for natural resources (royalties for water) 100 percent;

- for the Open Joint Stock Company "Sangtudinskaya hydroelectric power plant-1" taxes for natural resources (royalty for water) 100 percent;

- for the State Unitary Enterprise "Tajik aluminum company" - value added tax 100 percent;

- for the State Unitary Enterprise "Tajik railway" and the Open Joint Stock Company

"Tajiktelecom" value added tax and income tax 100 percent;

- according to the State Savings Bank of the Republic of Tajikistan

"Amonatbank" income tax 100 percent;

- by investment project management centers, diplomatic representations, consulates and persons equivalent to them, personal income tax 100 percent;

- for mobile communication companies value added tax and excises (except for the Open Joint Stock Company "Tojiktelecom") 100 percent;

- according to the National Bank of Tajikistan value added tax,

personal income tax and other obligatory payments 100 percent;

- for the Tajik-American Limited Liability Company

"Joint venture Anzob" income tax 50 percent;

- payment of a one-time subscription bonus by subsoil users at the expense of extraction of minerals (except for common minerals

minerals, groundwater and therapeutic mud) 100 percent;

- not for print.

2. Approve in 2018 deductions of funds from national taxes and income from taxpayers located on the territory of the Republic of Tajikistan to the republican and local budgets in the following ratios (percentages):

- value added tax:

- to the budgets of regions, cities and districts (except for the Sughd region, the cities of Rogun, Tursun-Zade and Gissar) -100 percent;

- in the Sughd region - 60 percent to the regional budget and 40 percent to the republican budget;

- in the city of Rogun - 25 percent to the city budget and 75 percent to the republican budget;

- in the city of Tursun-Zade - 81 percent to the city budget and 19 percent to the republican budget;

- in the city of Gissar - 89 percent to the city budget and 11 percent to the republican budget;

- income tax:

- to the budgets of regions, cities and districts (except for the cities of Dushanbe, Vahdat and Rogun) - 100 percent;

- in the city of Dushanbe - 33 percent to the city budget and 67 percent to the republican budget;

- in the city of Vahdat - 42 percent to the city budget and 58 percent to the republican budget;

- in the city of Rogun - 100 percent to the republican budget.

- income tax:

- to the budgets of regions, cities and districts (except for the Sughd region, the cities of Dushanbe, Vahdat and Rogun) - 100 percent;

- in Sughd region - 58 percent to the regional budget and 42 percent to the republican budget;

- in the city of Dushanbe - 30 percent to the city budget and 70 percent to the republican budget;

- in the city of Vahdat - 30 percent to the city budget and 70 percent to the republican budget;

- in the city of Rogun - 50 percent to the city budget and 50 percent to the republican budget.

- road user tax:

to the republican budget 100 percent;

- excises:

to the budgets of regions, cities and districts 100 percent;

- special tax regime:

to the budgets of regions, cities and districts 100 percent;

- local taxes, other obligatory local payments and other non-tax local revenues:

to the budgets of regions, cities and districts 100 percent.

3. The receipt of regulatory taxes, the share of which is provided for in the revenues of the republican budget, first goes to the republican budget, the shares of local budgets are transferred in a timely manner.

4. The receipt of regulatory taxes received by the republican budget in excess of the approved general plan for the city of Dushanbe are transferred to the budget of the city of Dushanbe.

1. Approve, in accordance with Annex 3, the budget of social insurance and pensions for 2018 on income in the amount of 2730823 thousand somoni, including from the social tax in the amount of 2665823 thousand somoni and subventions from the republican budget in the amount of 65000 thousand somoni and expenses in the amount of 2730823 thousand somoni.

2. A subvention from the republican budget is allocated in cases where the revenues of the social insurance and pension budget do not cover the real need for payment of pensions and benefits.

3. Approve in 2018, in accordance with Annex 4, the revenues of the social insurance budget and pensions at the expense of social tax, expenses for the payment of pensions and social benefits in the Gorno-Badakhshan Autonomous Region, regions, the city of Dushanbe, cities and districts of republican subordination and the volume of subventions that are allocated regions, cities and districts of republican subordination.

4. Approve in 2018 deductions from social tax received from taxpayers located on the territory of the Republic of Tajikistan in the following ratios (percentages) for the payment of pensions and social benefits:

- for the State Unitary Enterprise "Tajik Aluminum Company" 100 percent to the current account of the Agency for Social Insurance and Pensions under the Government of the Republic of Tajikistan;

- in the city of Dushanbe - 33 percent to the settlement account of the Department of the Agency for Social Insurance and Pensions of the city and 67 percent to the settlement account of the Agency for Social Insurance and Pensions under the Government of the Republic of Tajikistan;

- in the city of Rogun - 22 percent to the settlement account of the department of the Agency for Social Insurance and Pensions of the city and 78 percent to the settlement account of the Agency for Social Insurance and Pensions under the Government of the Republic of Tajikistan;

- for the Gorno-Badakhshan Autonomous Region, regions and other cities and districts of republican subordination - 100 percent to the current account of the relevant departments and departments of the Agency for Social Insurance and Pensions under the Government of the Republic of Tajikistan.

Article 15. Tax incentives for individual enterprises and organizations for 2018

1. In 2018, the value-added tax on the import of wheat (except for wheat imported for the production of excisable goods), its supply to wheat processing enterprises, as well as the sale of products made from wheat, is set at a rate of 10 percent. The offset of value added tax paid on the purchase (import) of other products (works and services) for the subsequent supply of wheat and (or) processing and sale of products made from wheat cannot exceed 10 percent.

2. In 2018, the import of special municipal, passenger public transport, ambulances and surveillance cars, the list and number of which is approved by the Government of the Republic of Tajikistan, purchased at the expense of the budget of the city of Dushanbe, aimed at replenishing the passenger car fleet and improving the health sector, are exempted from value added tax and customs duties, as well as the import of electricity are exempt from value added tax.

3. *In 2018, release the State Unitary Enterprise "For the production, purchase, reservation and sale of essential products of the city of Dushanbe" when selling food products, as well as importing goods in accordance with the list approved by the Government of the Republic of Tajikistan, from paying value added tax (LoRT dated March 13, 2018, No. 1514).*

4. To exempt from value added tax, excises and customs duties the import of low-sulphur fuel oil for the needs of the Open Joint-Stock Company "Heat and Power Plant" in Dushanbe in the amount established by the Government of the Republic of Tajikistan.

in the Dangara region for 640 seats are exempt from value added tax, road user tax and income tax. Import of goods carried out by customers and general contractors for the

construction of these facilities is exempt from paying value added tax and customs duties according to the list and volume approved by the Government of the Republic of Tajikistan.

6. In 2018, coal imports to the republic in the amount of 7,200 tons to meet the needs of legal entities and individuals in the Murgab district of the Gorno-Badakhshan Autonomous Region are exempt from value added tax and customs duties.

7. In 2018, the performance of work and the provision of services by the customer and the general contractor for the construction of the National Theater of Tajikistan in the city of Dushanbe are exempt from value added taxes and income tax.

8. In 2018, the amount of the tax debt of the Sangtuda Hydroelectric Power Plant-1 Open Joint Stock Company, which was formed due to the supply of electricity to the Barki Tojik Open Joint Stock Holding Company, does not accrue interest established in accordance with Article 73 of the Tax Code of the Republic of Tajikistan.

9. Not for print.

10. Exempt the import of jewelry until June 30, 2018 from paying value added tax, excise and customs duties, instead of them establish a special customs payment in the following amount:

- for the import of 1 (one) gram of jewelry made of gold metal 18.0 somoni;

- for the import of 1 (one) gram of jewelry made of silver metal 3.06 somoni.

11. In 2018, imports of all types of breeding cattle (intended for meat, milk and wool), elite seeds and reproductive varieties of agricultural crops on the basis of documents confirming the breed and quality of seeds from abroad for the purpose of cultivation and production, as well as seeds for cocoon breeding exempt from value added tax and customs duty.

12. Imports of raw materials, accessories for the production of school clothes for clothing factories, the name of which is established by the Government of the Republic of Tajikistan, are exempt from value added tax and customs duties.

13. *In 2018, for the technical renovation of the Open Joint Stock Company "Tajik Air", the State Unitary Enterprise "Rohi Ohani Tojikiston" and to improve the level and quality of services for passengers, the import of modern passenger aircraft, locomotives and wagons is exempt from value added tax and customs duties (LoRT dated February 5, 2018, No. 1504).*

14. *In 2018, the import of modern radio-electronic equipment, the list and quantity of which is approved by the Government of the Republic of Tajikistan, purchased by the State Unitary Enterprise "Tajikaeronavigatsia", is exempt from value added tax and customs duty (LRT dated 19.06.2018, No. 1536).*

15. Not for print.

16. In 2018, the import of trees, ornamental flowers and shrubs by the Agency for State Material Reserves under the Government of the Republic of Tajikistan, intended for the "State Symbols" complex and the executive body of the state power of the city of Dushanbe, is exempt from value added tax and customs duties (ZRT dated 01/03/2019, No. 1587) .

Article 16

In 2018, the funds from overfulfillment of the revenue side of the approved budgets of the Gorno-Badakhshan Autonomous Region, regions, the city of Dushanbe, other cities and districts after covering the budget deficit and overfulfillment of the revenue side of the approved republican budget in the amount of 20 percent will be sent to the Stabilization Fund for Economic Development.

Article 17

In 2018, in order to increase budget revenues, free balances of the republican budget and the budget of social insurance and pensions, formed as of January 1, 2018, are placed on deposits in banks of the Republic of Tajikistan by order of the Government of the Republic of Tajikistan on a short-term basis during the budget year.

Article 18. Protected articles of the state budget

1. In 2018, salaries, social contributions, stipends, pensions, allowances, compensation payments and utility bills are classified as protected items of expenditure.

2. If necessary and there are savings on the relevant items of expenditure, in the absence of debts on them, the Ministry of Finance of the Republic of Tajikistan, its local structures and the Agency for Social Insurance and Pensions under the Government of the Republic of Tajikistan, in the prescribed manner, may make the necessary changes to the approved plan of items of expenditure.

Article 19

1. Special funds of ministries, departments, institutions and organizations financed from the state budget are taken into account in the income and expenses of the relevant budgetary institutions and organizations. At the same time, 40 percent of the special means of management of the state automobile inspection of the Ministry of Internal Affairs of the Republic of Tajikistan, 50 percent of the special means of the State Service for Supervision and Regulation in the field of transport, 5 percent of the special means of preschool institutions, institutions of general, primary and secondary vocational education, institutions of health and social protection population, 10 percent of special facilities of institutions of higher professional education and other institutions of education, science, culture, central offices and bodies of the Ministry of Justice of the Republic of Tajikistan,

2. Budgetary institutions and organizations are prohibited from using special funds (except for grant and sponsorship funds) through credit organizations outside the treasury system. In case of non-compliance with the specified procedure, the identified funds are withdrawn in full to the income of the corresponding budget.

3. In cases of non-fulfillment or overfulfillment of special funds of budgetary institutions and organizations from the approved amount of the state budget, the Ministry of Finance of the Republic of Tajikistan and its local structures may make appropriate changes to their estimates of income and expenses, respectively, in the revenue and expenditure parts of the state budget.

4. In 2018:

- in case of non-fulfillment of the revenue part of the state budget and lack of funds provided for in the budget, financing of expenses, including payment of wages, services for the use of electricity, water and other utilities of ministries, departments, institutions and organizations that have special funds, is carried out with these funds;

- 50 percent of the funds received by the Agency for Standardization, Metrology, Certification and Trade Inspection under the Government of the Republic of Tajikistan through the issuance of certificates from funds received through the use of reserve numbers of the Communications Service under the Government of the Republic of Tajikistan are transferred to the republican budget. The remaining 50 percent of the funds remain at the disposal of the Agency for Standardization, Metrology, Certification and Trade Inspection under the Government of the Republic of Tajikistan and are taxed in accordance with the Tax Code of the Republic of Tajikistan and 50 percent of the funds remain at the disposal of the Communications Service under the Government of the Republic of Tajikistan, not applicable to them the procedure provided for in paragraph 1 of this article;

- funds received from the provision of consular services (with the exception of payments for the issuance of foreign passports containing electronic media) by the Ministry of Foreign Affairs of the Republic of Tajikistan, diplomatic missions and consulates of the Republic of Tajikistan abroad, after payment to the budget in accordance with paragraph 1 of this article, are taken into account in a single estimate of income and expenses of these departments and are directed to finance their activities, as well as the construction and repair of office buildings;

- funds received by the Ministry of Foreign Affairs of the Republic of Tajikistan through the issuance of foreign passports containing electronic media in the amount of 100 percent are transferred to a savings account located in the main department of the central treasury of the Ministry of Finance of the Republic of Tajikistan, expenses are made in accordance with the order of the Government of the Republic of Tajikistan;

- in case of shortage of funds provided in the budget for the maintenance of diplomatic missions, consulates and representative offices of the Republic of Tajikistan abroad, the

difference is made at the expense of special funds of the relevant ministries and departments.

5. Balances on budgetary and special funds on the accounts of diplomatic missions and consulates of the Republic of Tajikistan abroad, formed as of January 1, 2018, are not returned to the republican budget, remain targeted and are directed to finance expenses in 2018.

6. Not for print.

Article 20

1. Establish in 2018 the receipt of additional financial reserves to a special settlement account to finance the construction of important state facilities in the amount of 5 percent due to overfulfillment of the revenue part of the approved budgets of the Gorno-Badakhshan Autonomous Region, regions, the city of Dushanbe and other cities and districts, as well as 10 percent of special funds of the Tax Committee under the Government of the Republic of Tajikistan, the Customs Service under the Government of the Republic of Tajikistan, the Agency for Standardization, Metrology, Certification and Trade Inspection under the Government of the Republic of Tajikistan, 5 percent of the special funds of institutions of higher professional education, the department of the state automobile inspection of the Ministry of Internal Affairs of the Republic of Tajikistan, Passport and Registration Service of the Ministry of Internal Affairs of the Republic of Tajikistan, institutions and organizations of the Ministry of Foreign Affairs of the Republic of Tajikistan and other budgetary institutions and organizations, with the exception of preschool institutions, institutions of general, primary and secondary vocational education, institutions of healthcare and social protection of the population.

The receipt of funds to a special settlement account of additional financial reserves to finance the construction of important state facilities is carried out in accordance with the established procedure in accordance with the instructions approved by the Ministry of Finance of the Republic of Tajikistan.

2. The expenditure of funds from the special current account of additional financial reserves to finance the construction of important state facilities is carried out in accordance with the relevant orders of the Government of the Republic of Tajikistan.

Article 21

1. The amount for travel to the place of vacation for military personnel and law enforcement officers who are provided with such benefits by the legislation of the Republic of Tajikistan is paid once a year, within the framework of the funds provided, only on the territory of the Republic of Tajikistan upon presentation of supporting documents.

2. Not for print.

3. Payment of compensation in the event of transfer by order of the President of the Republic of Tajikistan to the barracks position of military personnel, privates and officers of internal affairs bodies and employees of other bodies involved in the protection of public order and security, is carried out within the funds approved by this Law for the payment fund labor in the unified estimates of income and expenditure of the relevant ministries and departments.

Article 22

1. From January 1, 2018, to stimulate employees and strengthen the material and technical base of the Tax Committee under the Government of the Republic of Tajikistan and the Customs Service under the Government of the Republic of Tajikistan, 30 percent of the total amount of hidden (underestimated) taxes, interest and fines on them, with the exception of social taxes identified in the course of control activities are sent to the Tax Committee under the Government of the Republic of Tajikistan, and 30 percent of the customs fees are sent to the Customs Service under the Government of the Republic of Tajikistan.

2. Funds from tax revenues, with the exception of taxes and special tax regimes specified in paragraph 1 of this article, in a centralized manner, 100 percent are credited to the republican budget by type of taxes and their share in accordance with paragraph 1 of this

article is transferred to the Tax Committee under the Government of the Republic of Tajikistan and the Customs Service under the Government of the Republic of Tajikistan and is used to finance activities in accordance with this article. With regard to these bodies, the procedure provided for in Article 19 of this Law is not applied.

Article 23. The size of the indicator for calculations

Establish from January 1, 2018 an indicator for calculations on the calculation of taxes, duties, other obligatory payments, penalties, social payments, as well as for the calculation of certain cost marginal (lower or upper) values applied in accordance with the legislation of the Republic of Tajikistan, in the amount of 50 somoni.

Article 24

1. Enforcement of court decisions on compensation for material and moral damage caused by employees of government bodies and law enforcement agencies in the course of their official duties is carried out at the expense of their unified estimate of income and expenses.
2. Receipts of funds through the use of coercive measures for non-compliance with the legislation of the Republic of Tajikistan, including confiscation of property, fines, penalties, compensation, as well as compensation for financial damage caused to the republican budget as a result of violation of financial discipline, except for funds collected from violators of the land legislation of the Republic of Tajikistan are transferred to the income of the republican budget.

Article 25. Approval of the report on the execution of the State Budget of the Republic of Tajikistan for 2016

1. Approve the report on the execution of the State Budget of the Republic of Tajikistan for 2016 on income in the amount of 18483788 thousand somoni, on expenditure in the amount of 18294331 thousand somoni, with an excess of income over expenditure in the amount of 189457 thousand somoni.
2. Approve the actual expenditures of the State budget for 2016 to repay the debt obligations of the Republic of Tajikistan on the main external debt, taking into account servicing in the amount of 1,105,804 thousand somoni.

Article 26

1. In case of overfulfillment or underfulfillment of the revenue part of the State budget of the Republic of Tajikistan for 2018, the Government of the Republic of Tajikistan has the right to make changes to the revenue and expenditure parts of the State budget of the Republic of Tajikistan, including the revenue and expenditure parts of the republican budget of 2018 in accordance with the Law of the Republic of Tajikistan "On public finances of the Republic of Tajikistan" without changing the size of the budget deficit.
2. In connection with changes in the volume of production (works and services), price level, tax rate, taxable base, as well as structural changes in budgetary institutions and organizations arising from regulatory legal acts adopted by state bodies, the Ministry of Finance of the Republic of Tajikistan makes changes to the income and the expenditure part of the respective budgets and, in accordance with the established procedure, conducts mutual settlements between the republican budget, the budget of social insurance and pensions and local budgets.
3. Financial authorities in the Gorno-Badakhshan Autonomous Region, regions and the city of Dushanbe may carry out such mutual settlements between the respective local budgets.

Article 27. Procedure for the entry into force of this Law

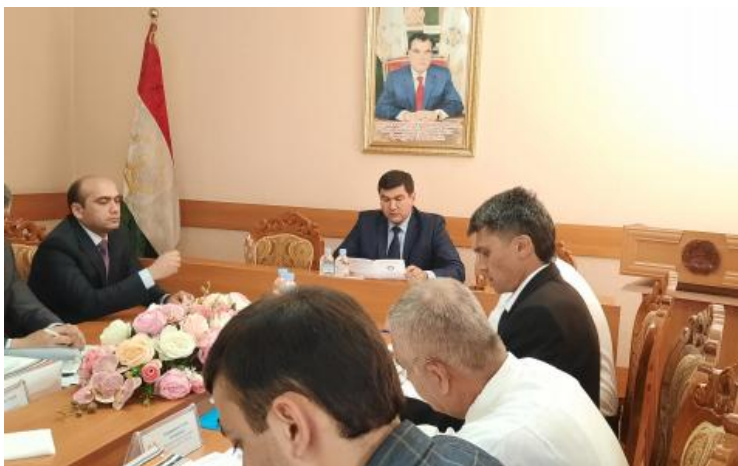
This Law shall enter into force on January 1, 2018.

President

Republic of Tajikistan Emomali Rahmon

d. Dushanbe,

CONFERENCES, ROUND TABLES AND SEMINARS



REPUBLICAN SCIENTIFIC AND PRACTICAL ROUND TABLE ON THE TOPIC "IMPLEMENTATION OF THE LAW OF THE REPUBLIC OF TAJIKISTAN "ON PARTICIPATION OF CITIZENS IN ENSURING PUBLIC TIME

STUDY AND EXPERIENCE TRIPS



Working trip to the Russian Federation

LATEST NEWS



Copyright © 2023, Национальный центр комплексная при Президите Республики
Таджикистаник, Site development and localization/technical translation by [site administrator](#)