REPRESENTATIVES
OF THE SUPREME MAJLISI OF
THE
REPUBLIC OF TAJIKISTAN

Our country has chosen the path of building a law-based society, one of the main ideas of which is ensuring the rule of law and protecting the rights and freedoms of people and citizens.

Emomali Rahmon

Tajikistan

Photo gallery

The participation of the leader of the nation in the first session of the first session of the Ministry of Education and Culture, the sixth convocation

Video gallery

Meeting of the Assembly of the Supreme Assembly of the Republic of Tajikistan (17.03.2020)

Law of the Republic of Tajikistan on the state budget of the Republic of Tajikistan for 2018

16 November 2017, Thursday

(News of the Supreme Assembly of the Republic of Tajikistan, year 2017, No. 11, art. 781; year 2018, No. 2, art. 63; No. 3-4, art. 161, No. 6, art. 446, Government Gazette of October 2, 2018 p. #1552; Law of the Republic of Tajikistan dated January 3, 2019, #1587)

It was adopted by the Resolution of the Majlisi Namawandom of the Majlisi Olii of the Republic of Tajikistan dated November 15, 2017, No. 934 (News of the Majlisi Olii of the Republic of Tajikistan, p. 2017, No. 11, Article 781).

Article 1. Total revenue of the State Budget of the Republic Tajikistan _ _

The total amount of the State Budget of the Republic of Tajikistan for 2018 at the expense of all sources of income should be set at the amount of **21752289** thousand Somoni, including:

The income of the State Budget of the Republic of Tajikistan due to tax and non-tax revenues and grants **is 16921902** thousand somoni, of which:

tax revenue - 14743919 thousand somoni;

non-tax import - **1772983** thousand somoni;

grants for budget support from the account international financial organizations - 405,000 thousand somoni;

budget of state investment projects with the involvement of foreign financial resources - 3274477 thousand, somoni

of them:

loans - 1764612 thousand somoni;

grants - 1509865 thousand somoni;

- special funds of organizations and institutions budget - 1555910 thousand somoni.

(Official Gazette dated 2.10.2018 p. No. 1552)

Article 2. The total amount of expenses of the State Budget of the Republic Tajikistan _ _

The total amount of expenditures of the State Budget of the Republic of Tajikistan for 2018 should be established in the amount of **24557052** thousand somoni, including for financing:

- authorities and management bodies state - 1120829 thousand somoni;
- defense (not for publication) - 750,182 thousand somoni;
- law enforcement agencies, procedures legal fees (not for publication) - 905675 thousand somoni;
- education - 3863064 thousand somoni;
- healthcare - 1550944 thousand somoni;
- social insurance and social security - 3357910 thousand somoni;
- culture and sports - 648729 thousand somoni;
- housing and communal economy, environmental protection and forestry - 851712 thousand somoni;
- fuel and energy complex - **6702808 thousand somoni** ;
- agriculture, fishing and hunting - 676081 thousand somoni;
— industry and construction - 132376 thousand somoni;
— transport and communication - 1462898 thousand somoni;
- other areas of the economy and services - 57297 thousand somoni;
- other expenses - 2476547 thousand somoni.

(Official Gazette dated 2.10.2018 p. No. 1552)

Article 3. The total amount of the state budget deficit and its components to send it _

The total deficit of the State Budget of the Republic of Tajikistan for 2018 should be set at the rate of **4.2** percent of the Gross Domestic Product or at the amount of **2804763** thousand somoni.

The source of covering the state budget deficit should be determined as follows:

- income from privatization and exploitation state property - 26,000 thousand somoni;
- income from the sale of bills treasury - 95,000 thousand somoni;
- overachievement of the income plan local budgets - 10152 thousand somoni;
- from loans (grants) of organizations international financial - 203181 thousand somoni;
- **from government securities (eurobonds) - 2470430 thousand somoni. (Official Gazette dated 2.10.2018 p. No. 1552)**

МаблағгузорииПардохти қарзиасосииберунаиҶумҳуриитоҷикистонба андозаи 1,6 фоизи Маҷмӯи маҳсулоти дохилӣёба маблағи 1105088ҳазорсомонӣ, азҷумлаазҳисобихароҷотиҷориибуҷетиҷумҳуриявӣ538680 ҳазор сомонӣ ва аз ҳисоби бароориши векселҳои давлатӣ, ҷалбиқарзҳои (грантҳои) созмонҳоибайналмилалиимолиявӣ, маблағҳоибаргардонидашудааз рӯисозишномаҳоизерқарзӣ,бақияимаблағҳоиозоди буҷетиҷумҳуриявӣба1 январи соли 2018 дар Бонки миллии Тоҷикистон ва Фонди стабилизатсионӣоидба рушди иқтисодиёт566408ҳазорсомонӣмуайянкардашавад.

Financing of internal debt servicing of the Republic of Tajikistan in the amount of 384587 thousand somoni, including 179577 thousand somoni from the current expenses of the republican budget, 40000 thousand somoni from the repayment of loans of the open joint-stock company "Agroinvestbank" to the account of the Ministry of Finance of the Republic of Tajikistan, and from the balance of free funds of the republican budget. in the National Bank of Tajikistan on January 1, 2018 and the Stabilization Fund for the development of the economy 165,010 thousand somoni.

Article 4. The total amount of revenue of the public budget _ _ _

The republican budget for 2018 should be approved in terms of income in the amount of **10282004** thousand somoni, in terms of expenses in the amount of **13076615** thousand somoni and its deficit in the amount of **2794611** thousand somoni. **(Official Gazette dated 2.10.2018 p. No. 1552)**

Article 5. Income of the state budget from sources of income _ _ _

In the republican budget for 2018, income from economic entities located in the territory of the Republic of Tajikistan should be established in the total amount of **10282004** thousand somoni, including:

- value added tax - 4909992 thousand somoni;
- excise taxes - 403492 thousand somoni;
- sales tax - 19,600 thousand somoni;
- tax for natural resources - 193827 thousand somoni;
- profit tax - 640134 thousand somoni;
- income tax - 813640 thousand somoni;
- customs duties - 842789 thousand somoni;
- user tax

highways - 360,000 thousand somoni;

- other non-tax revenues - **1693530 thousand somoni** ;
- grants of organizations

international financial - 405,000 thousand somoni.

(Official Gazette dated 2.10.2018 p. No. 1552)

Article 6. Expenditures of the public budget due to the division of duties _ _ _

To approve the expenses of the republican budget for 2018 according to functional grouping in the following amount:

Government funding

state and management - 720,113 thousand somoni,

including:

— executive and legislative bodies - 157744 thousand somoni;

— financial and tax-budgetary policy - 107832 thousand somoni;

- foreign policy activity - 240176 thousand somoni;
- other state bodies - 214361 thousand somoni.

Defense (not for publication) - 713911 thousand somoni.

Law enforcement bodies, courts

prosecutor's office (not for publication) - 703394 thousand somoni.

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 - 275530 thousand somoni,

including:

— hospitals - 159636 thousand somoni;

— health centers - 4979 thousand somoni;

— public health protection - 32350 thousand somons;

- other activities in the field of health - 78566 thousand somoni.

Social insurance and social security - 507,191 thousand somoni.

including:

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

social security - 119541 thousand somoni.

Culture and sports - 286,298 thousand somoni,

including:

- physical education events

and sports - 4394 thousand somoni;

- cultural and educational institutions - 70624 thousand somoni;
- mass media - 112607 thousand somoni;
- other activities in the field of culture

and sports - 98672 thousand somoni.

Housing and communal economy,

environment and forestry - 68935 thousand somoni.

Fuel and energy complex - **5296457** thousand somoni.

Agriculture, fishing and hunting - 160037 thousand somoni.

including:

- 4,000 thousand somoni for the development of animal husbandry;
- 4300 thousand somoni for the development of plant breeding;
- for the development of leasing relations and

establishment and improvement of centers

services in the republic's urban districts - 30,000 thousand somoni.

Industry and construction - 133083 thousand somoni.

Transport and communication - 172764 thousand somoni.

Other economic activity

and services - 56300 thousand somoni.

Expenses in other categories

not included -3276794 thousand somoni,

including:

- operation with state debt obligations - 1413448 thousand somoni;
of them:
operations with credit obligations
state interior - 179577 thousand somoni;
operations with credit obligations
external state - 1233871 thousand somoni;
- expenses of the city of Dushanbe for implementation
performing tasks in the capital - 25,000 thousand somoni;
- Fund of expected expenses
Government of the Republic of Tajikistan - 78839 thousand somoni;
- other expenses, such as agriculture
unclassified economy - 1759507 thousand somoni.
(Official Gazette dated 2.10.2018 p. No. 1552)

Article 7. Expenditures of the public budget due to administrative and programmatic organization _ _ _ _
Republican budget expenditures in 2018 should be approved by departmental classification according to Appendix 1 (not published);
The republican budget expenditures in 2018 should be established by program grouping in the fields of education, healthcare, social insurance and social protection, fuel and energy complex, agriculture, fishing and hunting, transport and communication according to Appendix 2.

Article 8. Expenditures of the public budget due to economic grouping _ _ _ _ _ _ _ _
In 2018, the expenses of ministries, departments, organizations and institutions should be set at the expense of the national budget according to economic classification in the following amount:
Expenses **- 13076615** thousand somoni,
including:
Salary - 1541731 thousand somoni,
of them:
- salary of the main employees - 1471163 thousand somoni;
- wages of technical personnel
and services - 70568 thousand somoni.
Funding for social needs - 204,615 thousand somoni.
of them:
- from the salary of employees
basic - 179646 thousand somoni;
- from the salary of employees
technical and service staff - 17661 thousand somoni;
- medical insurance and other insurances - 7308 thousand somoni.
Purchase of goods and services - 2161776 thousand somoni.
of them:
- payment of communal services - 145526 thousand somoni;
- payment for communication services - 72621 thousand somoni;
- other purchase of goods and services - 1943629 thousand somoni.
Servicing of internal and external loans - 1413448 thousand somoni.
of them:
- payment of domestic loan interest - 179577 thousand somoni;
- payment of principal foreign debt - 538680 thousand somoni;
- payment of principal foreign loan interest - 695191 thousand somoni.
Expenses of payment of allowances
(subsidies) - 87680 thousand somoni.
Costs for transfers - 1014933 thousand somoni.
Social assistance - 175294 thousand somoni.
Other transfers - 295068 thousand somoni.
Operations, assets, liabilities
and investment - **6182073 thousand somoni** ,
including:
- centralized main financing - **5864803** thousand somoni;
- purchase of machines and equipment - 65715 thousand somoni;
- other non-financial assets - 242796 thousand somoni;
- purchase of domestic financial assets - 8759 thousand somoni.
(Official Gazette dated 2.10.2018 p. No. 1552)

Article 9. Reserve Fund of the President of the Republic of Tajikistan
To approve the reserve fund of the President of the Republic of Tajikistan for 2018 in the amount of 315354 thousand somoni.

Article 10. Financial aid (subsidy) and gratuitous financial aid (subsidy) from the national budget to the budget of Badakhshan Mountainous Autonomous Province, Khatlon region and subordinate cities and districts of the republic
The amount of financial assistance (subsidy) from the national budget for the budgets of Badakhshan Mountainous Autonomous Province, Khatlon region and subordinate cities and districts of the republic for the wage fund in the amount of 820,797 thousand somoni should be approved, including for:
- Badakhshan Mountain Autonomous Province - 174057 thousand somoni;
- Khatlon region 461007 thousand somoni;
- Varzob district - 12307 thousand somoni;

- Rasht district - 41498 thousand somoni;
- Lakhsh district 28886 thousand somoni;
- Nurabad district 26983 thousand somoni;
- Sangvor district 14185 thousand somoni;
- Tojikobod district 18559 thousand somoni;
- Faizabad district 26296 thousand somoni;
- Shahrinav district 17019 thousand somoni.

To approve the amount of gratuitous financial assistance (subsidy) from the national budget for local budgets for the payment of current expenses in the amount of 4239 thousand somoni, including for:
- Sangvor district - 3785 thousand somoni;
- Tojikobod district - 454 thousand somoni.

Financial aid (subsidy) and gratuitous financial aid (subsidy) are allocated to state-targeted funds, to the regional budget of Badakhshan Mountainous Autonomous Region, Khatlon region, cities and districts subordinated to the regions and the republic, according to the actual implementation of the national budget, directly from the national budget.

Article 11. Funds of the state budget _ _ _ _ _

Funds for cashing out of the republican budget for January 1, 2019 in the amount of 239313 thousand somoni.

Article 12. The total amount of income and expenses of the local budget _

In 2018, the total volume of local budgets in terms of income, taking into account financial assistance (subsidy) and gratuitous financial assistance (subsidy), allocated from the national budget, amounted to 5,782,934 thousand Somoni, expenses to the amount of 5,793,086 thousand Somoni, and budget deficit to the amount of 10,152 thousand somoni, including in the budget of Badakhshan Mountain Autonomous Province - 1,254 thousand somoni, Khatlon region - 7,367 thousand somoni, Warzob district - 180 thousand somoni, Rasht district - 311 thousand somoni, Lakhsh district - 193 thousand somoni, Nurabad district - 176 thousand Somoni, Sangvor district - 111 thousand somoni, Tojikobod district - 123 thousand somoni, Faizobod district - 220 thousand somoni and Shahrinav district - 217 thousand somoni.

The deficit of the local budgets in 2018 will be covered due to the provision of excess revenue and free funds that have arisen as of January 1, 2018.

Article 13. Ratio of tax revenue and non - tax budgets _
American and local _ _ _ _ _ _

In 2018, the following tax and non-tax revenues should be included in the national budget:
- 100% primary aluminum sales tax;
- 100% customs duties;
- value added tax and external excise 100%;
- other mandatory payments and non-tax revenues of the state (as well as fines), 100% fee for the movement of foreign vehicles within the territory of the Republic of Tajikistan;
- from the open joint-stock holding company "BarqiTojik" - value added tax, profit tax, as well as taxes on natural resources (royalty for water) 100 percent;
- from the Open Joint-Stock Company "Water Power Plant
Sangtuda-1" taxes on natural resources (royalty for water) 100 percent; - from the State Unitary Enterprise "Aluminium Company".
"Tajik" - 100% value added tax;
- from the State Unitary Enterprise "Roads of Tajikistan"
and Open Joint Stock Company "Tojiktelecom" - value added tax
added and profit tax 100 percent;
- from the State Savings Bank of the Republic of Tajikistan "Amonatbank" - 100% profit tax;
- from investment project management centers,
diplomatic missions, consulates and persons equivalent to them - 100 percent income tax;
- from telecommunication companies (except for "Tojiktelecom" open joint-stock company) - value added tax and excise duty 100 percent;
- from the National Bank of Tajikistan - value added tax,
personal income tax and mandatory payments 100 percent;
- from the Tajik-American Limited Liability Company "Anzob Joint Venture" - 50% profit tax;
- payment of one-time subscription bonus of users
underground resources due to extraction of useful minerals (excl
from common minerals, underground water and mud
therapeutic) 100 percent;
- in 2018, the tax income (except for the social tax) of the Limited Liability Company "Sozidanie" was transferred to a separate account of the republican budget, and its expenses were implemented in accordance with the Decree of the Government of the Republic of Tajikistan dated December 12, 2016, No. 526-23 (no for publication).

In 2018, apportion the allocation of tax and state income from taxpayers residing in the territory of the Republic of Tajikistan to the national budget and local budgets according to the following ratios (percentages):
- value added tax:
- to the budget of regions, cities and districts (except Sughd region and the cities of Rogun, Tursunzoda and Hisor) - 100 percent;
- from the Sughd region - 60 percent to the regional budget and 40 percent to the national budget;
- from the city of Rogun - 25% to the city budget and 75% to the national budget;
- from the city of Tursunzoda - 81 percent to the city budget and 19 percent to the national budget;
- from the city of Hisar - 89 percent to the city budget and 11 percent to the national budget;
- profit tax:
- to the budget of regions, cities and districts (except for the cities of Dushanbe, Vahdat and Rogun) - 100 percent;
- from the city of Dushanbe - 33 percent to the city budget and 67 percent to the national budget;
- from the city of Vahdat - 42% to the city budget and 58% to the national budget;

- from the city of Rogun - 100 percent to the republic budget.
- income tax:
- to the budget of regions, cities and districts (except Sughd region, Dushanbe, Vahdat and Rogun cities) - 100 percent;
- from the Sughd region - 58% to the regional budget and 42% to the national budget;
- from the city of Dushanbe - 30 percent to the city budget and 70 percent to the national budget;
- from the city of Vahdat - 30 percent to the city budget and 70 percent to the national budget;
- from the city of Rogun - 50% to the city budget and 50% to the republican budget;
- tax on highway users:
100 percent to the republican budget;
- excise duties:
100 percent to the budget of regions, cities and districts;
- special taxation systems:
100 percent to the budgets of regions, cities and districts;
- local taxes, other mandatory local payments and other local non-tax revenues:
100 percent to the budget of regions, cities and districts.
Regulated tax revenues, the share of which is intended for the income of the republican budget, are first included in the republican budget, and the share of local budgets is transferred promptly.
Regulated tax revenues, which are included in the republican budget from the city of Dushanbe in excess of the approved general plan, will be transferred to the budget of the city of Dushanbe.

Article 14. Social insurance and pension budget _

The social insurance and pension budget for 2018 should be approved based on income in the amount of 2730823 thousand somoni, including social deductions in the amount of 2665823 thousand somoni and financial assistance (subsidy) from the republican budget in the amount of 65000 thousand somoni and expenses in the amount of 2730823 thousand somoni according to Appendix 3.
Financial assistance (subsidy) is allocated from the national budget in the event that the income of the social insurance and pension budget cannot meet the actual requirements for the payment of pensions and allowances.
In 2018, the income of the social insurance and pension budget from the social tax, expenses for the payment of pensions and social benefits in Badakhshan Mountainous Autonomous Province, regions, Dushanbe city, republican districts and the amount of financial assistance (subsidy) allocated to the republic and republican districts will be approved in accordance with Appendix 4.
In 2018, the allocation of social tax funds, which will be made by taxpayers in the territory of the Republic of Tajikistan, will be approved for the payment of pensions and social benefits according to the following ratios (percentages):
- 100 percent from the State Unitary Enterprise "Tajik Aluminum Company" to the account of the Social Insurance and Pension Agency under the Government of the Republic of Tajikistan;
- in the city of Dushanbe, 33 percent to the account of the Department of Social Insurance and Pension Agency of the city and 67 percent to the Social Insurance and Pension Agency under the Government of the Republic of Tajikistan;
- in the city of Rogun, 22 percent to the account of the Social Insurance and Pension Agency of the city and 78 percent to the account of the Social Insurance and Pension Agency under the Government of the Republic of Tajikistan;
- in Badakhshan Mountain Autonomous Region, regions and other cities and districts under the republic, 100 percent to the account of the board and relevant departments of the Social Insurance and Pension Agency under the Government of the Republic of Tajikistan.

Article 15. Tax privileges for certain enterprises and organizations in 2018

Value added tax in 2018 for import of wheat (with the exception of import of wheat for the production of excise goods), its delivery to wheat processing enterprises, such sale of processed wheat products should be set at the rate of 10 percent. Accounting for value added tax paid during the purchase (import) of other goods and products (works and services) for further delivery of wheat and (or) processing and sale of products used from processed wheat cannot exceed 10 percent.
In 2018, the import of vehicles, especially utility and public transport, emergency vehicles and light vehicles, vehicles and their quantities, approved by the Government of the Republic of Tajikistan, will be purchased from the budget of the city of Dushanbe and will be used to supplement the passenger transport fleet and improve the provision of health care in the city of Dushanbe, excluding value added tax and duty. customs, as well as electricity imports are exempted from value added tax.
In 2018, the state unit enterprise "On the production, purchase, storage and sale of basic necessities in the city of Dushanbe" will be exempt from value added tax when selling food, as well as importing products whose list is approved by the Government of the Republic of Tajikistan. (Official Gazette of March 13, 2018, No. 1514)
Import of low-sulfur fuel oil for the needs of Dushanbe Open Joint-Stock Company "Electrification Center" of Dushanbe, the amount of which is determined by the Government of the Republic of Tajikistan, is exempt from value added tax, excise duties and customs duties.
In 2018, the execution of work and services for customers and main contractors for the construction of the hotel "Ismaili Somoni", located on Rudaki Avenue in Dushanbe, and educational institutions for 1,200 seats in the village of Eloki, the rural community of Kalai Dashti, Fayzabad district, for 1,200 seats in the neighborhood of Chorda, Vahdat city, construction and renovation of 20 km of highway in Dangara district , representative of the customer, the international consortium "COYENE ET BELLIER", the construction of two general secondary education institutions in Dushanbe city by the Chinese company "Sinziyan Benzin" and the construction of educational institutions in the city of Korgonteppa for 320 seats, the city of Sarband for 320 seats, the district of Dangara for 640 seats by the company Chinese company "Sinohide" is exempted from payment of value added tax, tax on road users and profit tax.Import of goods by customers and main contractors for the construction of this facility according to the list and volume approved by the Government of the Republic of Tajikistan are exempted from value added tax and customs duty.
In 2018, the import of coal to the republic in the amount of 7200 tons will be exempted from value added tax and customs duties to meet the real and legal needs of the Murgobi District of the Badakhshan Mountainous Autonomous Region.
In 2018, the performance and services of the customer and the main contractor for the construction of the National Theater of Tajikistan in Dushanbe will be exempted from value added tax and profit tax.
In 2018, the interest established in accordance with Article 73 of the Tax Code of the Republic of Tajikistan will not be calculated on the amount of tax credits of the open joint-stock company "Sangtuda-1 hydroelectric power plant", which was generated due to the supply of electricity to the open joint-stock holding company "BarqiTojik".
The suppliers and contractors of the construction of the "Rogun" hydroelectric power plant within the framework of the contract concluded with the customer or the general contractor of this construction on the delivery of common minerals are exempted from paying royalties for the extraction

of common minerals, subscription bonus and commercial discovery bonus (not for publication).
Until June 30, 2018, the import of jewelry products will be exempted from value added tax, excise duty and customs duty, and a special customs fee will be imposed on them in the following amount:
- for the import of 1 (one) gram of jewelry made of gold metal - 18.0 somoni;
- 3.06 somoni for import of 1 (one) gram of jewelry made of silver metal.
In 2018, the import of all types of livestock (meat, dairy and wool), elite and reproduction seeds of agricultural crops on the basis of documents certifying the breed and quality of seeds from abroad for the purpose of breeding and production of products, such as worm seeds for cocoons, is exempt from value added tax and are exempted from customs duty.
Imports of supplies of raw materials (furniture) for the production of school uniforms to sewing enterprises, the list of which is determined by the Government of the Republic of Tajikistan, are exempted from value added tax and customs duty.
In 2018, for the purpose of technical modernization of the open joint-stock company "Tojik Air", the state unit enterprise "Tajikistan Railway" and to increase the level and quality of services to passengers, the import of modern passenger planes, locomotives and carriages will be exempted from payment of value added tax and customs duty. ." (Official Gazette dated 5.02.2018, No. 1504).
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 and purchased by the State Unitary Enterprise "Tojikaeronavigatsia", will be exempted from payment of value added tax and customs duty. .2018 year, No. 1536).
Not for publication. (Official Gazette dated 03.01.19, No. 1587)
In 2018 , the State Material Resources Agency under the Government of the Republic of Tajikistan imported trees, flowers and ornamental shrubs intended for the " State Sign " complex and the executive authorities of the Dushanbe city . , exempted from value added tax and customs duty .

Article 16. Contribution to the Development Stabilization Fund
economy due to excess revenue of the national and local budgets _ _ _ _ _ _ _ _ _ _
In 2018, 20 percent of the funds will be allocated to the Stabilization Fund for the development of the economy, after covering the budget deficit and the implementation of the majority of the income of the approved budget of the Badakhshan Mountainous Autonomous Province, regions, Dushanbe and other cities and districts.

Article 17. Regulations on the placement of the budget deposit
Accounting and social budgeting and pension in banks _ _ _ _ _ _ _ _ _
In 2018, in order to increase the budget income, free funds of the republican budget and the social insurance and pension budget, which will be created on January 1, 2018, will be placed as deposits in the banks of the Republic of Tajikistan for a short period of time during the budget year.

Article 18. Articles protected by the state budget _ _
In 2018, the protected items will include labor costs, funds for social needs, stipends, pensions, allowances, compensation and payment of communal services.
In case of necessity and availability of relevant expenditure savings, in the absence of external debt, the Ministry of Finance of the Republic of Tajikistan, its local structures and the Social Insurance and Pension Agency under the Government of the Republic of Tajikistan may, in accordance with the established procedure, make relevant changes to the approved plan of expenditure items.

Article 19. Imports to the state budget due to special funds of budget organizations and institutions and regulations on spending special funds
Special funds of ministries and offices, organizations and institutions funded from the state budget are recorded in the income and expenses of budget-related organizations and institutions. At the same time, 40 percent of the special funds of the State Automobile Inspection Department of the Ministry of Internal Affairs of the Republic of Tajikistan, 50 percent of the special funds of the State Control and Regulation Service in the field of transport, 5 percent of the special funds of preschool, general, primary and secondary vocational education institutions, health care and social welfare institutions, 10 percent special funds of institutions of higher professional education and other institutions in the field of education, science, culture, central offices and bodies of the Ministry of Justice of the Republic of Tajikistan, the Ministry of Energy and Water Resources of the Republic of Tajikistan, the Ministry of Industry and New Technologies of the Republic of Tajikistan and the Ministry of Foreign Affairs of the Republic of Tajikistan,
It is prohibited for budgetary institutions and organizations to use special funds (except grant and sponsorship funds) outside the treasury system through credit organizations. In case of non-observance of this system, the revealed amounts will be charged in full to the relevant budget revenue.
In the event that special funds of budgetary organizations and institutions receive more or less than the amount approved in the state budget, the Ministry of Finance of the Republic of Tajikistan and its local authorities can make appropriate changes to their income and expenditure estimates and to the income and expenditure part of the state budget.
In 2018:
- in the event of the failure of the state budget income and the lack of funds for the payment of budgeted expenses, the financing of wages, services for the use of power and electricity, irrigation and other communal services of ministries, departments, organizations and institutions that have special funds will be implemented from these funds;
- 50 percent of the funds from issuing certificates to the Agency for Standardization, Metrology, Certification and Trade Control under the Government of the Republic of Tajikistan and funds from the use of numbering resources to the Communications Service under the Government of the Republic of Tajikistan will be transferred to the income of the republican budget. 50 percent of the remaining funds are placed at the disposal of the Agency for Standardization, Metrology, Certification and Trade Control under the Government of the Republic of Tajikistan and are taxed according to the Tax Code of the Republic of Tajikistan, and 50 percent of the funds are placed at the disposal of the Communications Service under the Government of the Republic of Tajikistan, the procedure in part 1 of this article provided for does not apply to it;
- funds received from consular services (with the exception of payment for issuing foreign passports with electronic information carrier) of 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 part 1 of this article, in the unified estimate of income and expenses these offices are taken into account and directed to finance their activities and the construction and repair of administrative buildings;
- 100% of the funds received by the Ministry of Foreign Affairs of the Republic of Tajikistan from the issuance of foreign passports with an electronic information carrier are transferred to the reserve fund managed by the Central Treasury Department of the Ministry of Finance of the Republic of Tajikistan, and its expenses are realized according to the order of the Government of the Republic of Tajikistan;
- in the event of a lack of funds in the budget for the maintenance of diplomatic missions, consulates and representative offices of the Republic of Tajikistan abroad, and the difference is implemented at the expense of special funds of relevant ministries and agencies.

The balance of budget funds and special funds in the accounts of the diplomatic missions and consulates of the Republic of Tajikistan abroad, which were created as of January 1, 2018, will not be returned to the budget of the republic and will be targeted and directed to finance the expenses of the 2018 budget.
In 2018, at the expense of the resources of the State Fund of Precious Metals and Precious Stones, wealth and products made from them with a total value of 5,000 thousand somoni will be sold. Its income will be entered into the national budget in a separate line (the value of precious metals according to the price of the London Association of Precious Metals determined on the day of sale) (not published).

Article 20. Photo of special financial reserves for
Funding for the construction of semi -state institutions
with the exception of pre-school institutions, general, primary and secondary professional education, health and social protection institutions of the population. The transfer of funds to the special account of additional financial resources for financing the construction of important state facilities is carried out in accordance with the established procedure, according to the instructions approved by the Ministry of Finance of the Republic of Tajikistan.
Expenditure of funds from the special account of additional financial resources for financing the construction of important state facilities is carried out with the relevant orders of the Government of the Republic of Tajikistan.

Article 21. Privileges for military servicemen , employees of law enforcement agencies and other authorities _ _ _ _
Travel allowance for military servicemen and law enforcement officers, for whom such a privilege is established under the legislation of the Republic of Tajikistan, once a year, within the limits of the provided funds, only within the territory of the Republic of Tajikistan with the presentation of supporting documents. is paid
In 2018, the monthly payment of compensation in exchange for food to military servicemen, rank-and-file members and managers of internal affairs bodies and employees of other law enforcement agencies, whose salary is equal to military servicemen, is set at the amount of 60 somoni per person per month. be done (not published).
Payment of compensation in the case of military servicemen, rank-and-file members and managers of internal affairs bodies, employees of other bodies participating in the protection of public order and security being transferred to barracks by the order of the President of the Republic of Tajikistan, within the amount provided for the wage fund in accordance with this Law approved in the unified estimates of income and expenses of relevant ministries and agencies, will be carried out.

Article 22. Provisions on employee incentives and
strengthening 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
From January 1, 2018, in order to motivate 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 hidden (underreported) taxes, interest and fines, except for social tax, special taxation systems and local taxes, which were revealed during the control activities, will be given to the Tax Committee under the Government of the Republic of Tajikistan and 30 percent of the funds Customs fees are transferred to the Customs Service under the Government of the Republic of Tajikistan.
Funds from tax revenues, with the exception of taxes and special systems specified in part 1 of this article, are 100 percent transferred to the republican budget in the form of taxes, and their share 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 in accordance with part 1 of this article. , are used for financing the established measures. The procedure provided for in Article 19 of this Law does not apply to these bodies.

Article 23. Indicator size for accounts
From January 1, 2018, the indicator for calculating taxes, duties, other mandatory payments, fines, social payments, as well as for calculating other threshold value increases (lower and upper), which are applied in accordance with the legislation of the Republic of Tajikistan, will be set at 50 somoni.

Article 24. Provisions on the payment of sums according to the loan agreements and introduction of fines and other payments into the budget in case of non - compliance with the legislation of the Republic of Tajikistan
The execution of court decisions on the development of material and moral damage caused by the employees of state administration and law enforcement agencies during the performance of official duties is carried out from the funds of the unified income tax and their expenses.
Funds from the implementation of coercive measures for non-compliance with the legislation of the Republic of Tajikistan, including the confiscation of property, fines, penalties, compensation, as well as compensation for financial losses caused by non-compliance with the financial discipline of the republican budget, with the exception of the funds collected from violators of the legislation of the Republic of Tajikistan on land, will be transferred to the republican budget.

Article 25. Approval of the report on the implementation of the State Budget of the Republic
Tajikistan in 2016 _
The report on implementation of the State Budget of the Republic of Tajikistan in 2016 based on income in the amount of 18483788 thousand somoni, according to expenses in the amount of 18294331 thousand somoni, with an excess of income over expenses in the amount of 189457 thousand somoni.
The actual expenses of the State Budget of the Republic of Tajikistan in 2016 for the payment of the debt obligations of the Republic of Tajikistan for the payment of the main external debt, taking into account its servicing, should be approved in the amount of 1105804 thousand somoni.

Article 26. Regulation of budget changes _ _ _
state of the Republic of Tajikistan
In case of over- or under-implementation of the revenue part of the State Budget of the Republic of Tajikistan for 2018, the Government of the Republic of Tajikistan may apply to the revenue and expenditure parts of the State Budget of the Republic of Tajikistan, including to the revenue and expenditure parts of the republican budget for 2018, in accordance with the Law of the Republic of Tajikistan "On state finance of the Republic of Tajikistan" without changing the size of the budget deficit.
Due to the change in the volume of production (work and services), price, tax rate, tax base, such changes in the structure of budget organizations and institutions, which result from regulatory legal acts adopted by state bodies, the Ministry of Finance of the Republic of Tajikistan divides the

income and expenses of the relevant budgets. makes changes and conducts reconciliations between the republican budget, social insurance and pension budget and local budgets according to the established procedure.
Financial authorities in Badakhshan Mountainous Autonomous Region, regions and Dushanbe city can perform such mutual calculation between the relevant local budgets.

Article 27 . Procedure for implementation of this Law
This law will come into effect on January 1, 2018.

President
Emomali Rahmon of the Republic of Tajikistan _

sh. Dushanbe
November 16, 2017
№1469

Add it

The founder of national peace and unity - the leader of the nation, the President of the Republic of Tajikistan, Emomali Rahmon

Meetings Speeches Orders Visits Messages

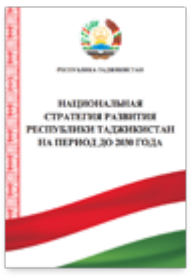
NEWS FROM WWW.PRESIDENT.TJ

26.12.2022 Participation in the informal meeting of heads of states of the Commonwealth of Independent States

26.12.2022 Business trip to the city of St. Petersburg, Russian Federation

24.12.2022 Meeting with the Minister of Investment of the Kingdom of Saudi Arabia, Khalid Al-Foleh

National development strategy of the Republic of Tajikistan for the period up to 2030



Medium-term development program of the Republic of Tajikistan for 2016-2020

Do you like the new MN site?

- The old site is better
- It is very good
- A bit difficult
- The best site

VOTING

State codes

Questions and answers

Representatives

SHARIFZADA GHYSIDDIN ABDUWAHAB

On March 1, 2020, the representative Assembly of representatives of the Supreme Assembly The Republic of Tajikistan is selected.

ABDUSALAMZADA MUNAWWAR ALIAKBAR

since April 28, 2021, he has been elected as a representative of the Majlisi namadyot of the Majlisi Olii of the Republic of Tajikistan.

Useful sites

- President of the Republic of Tajikistan
- The National Assembly of the Supreme Assembly of the Republic of Tajikistan
- National legislative center under the President of the Republic of Tajikistan
- Executive body of the state power of the city of Dushanbe

REPRESENTATIVES
OF THE SUPREME MAJLISI OF THE
REPUBLIC OF TAJIKISTAN

Website information updated: 28.12.2022 01:48
Regarding the use of published materials, it is mandatory to indicate the source www.parlament.tj. 2022-2025

This site was developed with the support of the OSCE

Site provider: "adMedia"