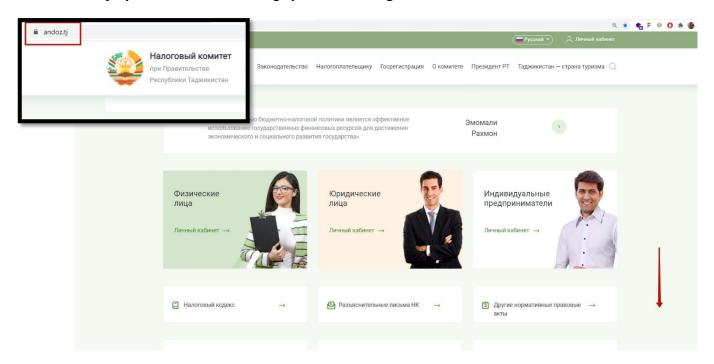
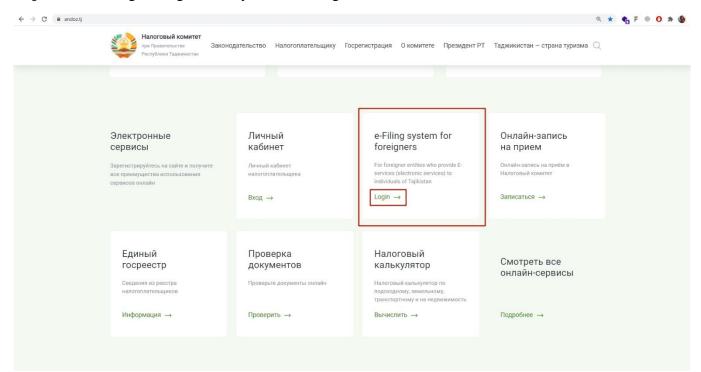
Manual of using the taxpayer personal account for non-residents (e-VAT)

1. Registration in the personal account of non-resident taxpayer.

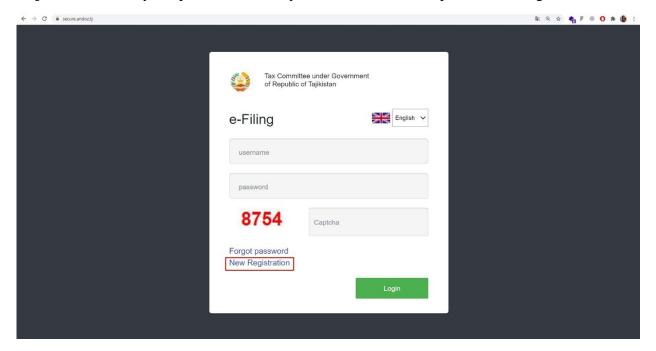
Step 1. In order to register in the Tax Committee, you should enter the website of the Tax Committee under the Government of the Republic of Tajikistan andoz.tj. When scrolling down, a window of electronic services is displayed, where the "e-Filing system for foreigners" is available.



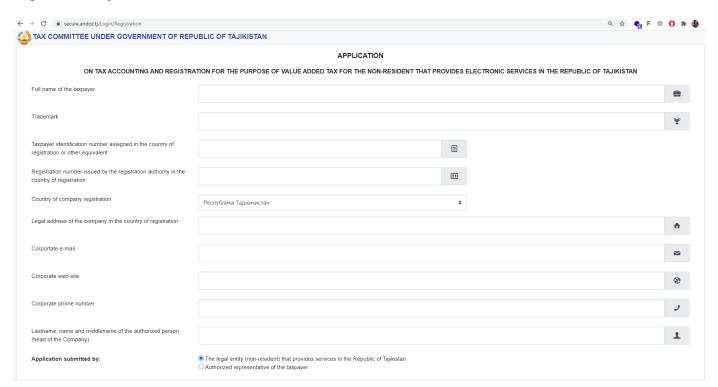
Step 2. For starting the registration you need to login here.



Step 3. Next, when you open the window, you need to select the option "New Registration".



Step 4. After choosing the "New Registration" option, please fill in an application on tax accounting and registration for the purpose of value added tax for the non-resident that provides electronic services in the Republic of Tajikistan.

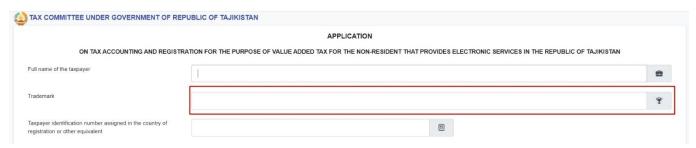


Step 5. The application should be filled in by correct data in each separate field:

• "Full name of taxpayer" – the full name of the non-resident/tax agent specified in the document confirming the state registration in the country of origin;

TAX COMMITTEE UNDER GOVERNMENT OF REF	UBLIC OF TAJIKISTAN	
	APPLICATION	
ON TAX ACCOUNTING AND REGISTR	ATION FOR THE PURPOSE OF VALUE ADDED TAX FOR THE NON-RESIDENT THAT PROVIDES ELECTRONIC SERVICES IN THE REPUBLIC OF TAJIKISTAN	
Full name of the taxpayer		•
Trademark		¥
Taxpayer identification number assigned in the country of registration or other equivalent		

• "Trademark" – the trademark of non-resident taxpayer;



• "Taxpayer identification number assigned in the country of registration or other equivalent" – TIN of non-resident or equivalent;



• "Registration number issued by the registration authority in the country of registration" – registration number of non-resident issued in the country of registration;

Registration number issued by the registration authority in the country of registration			
Country of company registration	Республика Таджикистан	•	
Legal address of the company in the country of registration			ă

• "Country of company registration" – select the country of registration of the company from the drop-down list;



• "Legal address of the company in the country of registration" – legal address of the non-resident's company;

Registration number issued by the registration authority in the country of registration		Ĩ.	
Country of company registration	Республика Тадживистан	\$	
Legal address of the company in the country of registration			ń

Corportate e-mail		■
Corporate web-site		@
Corporate phone number		J
Lastname, name and middlename of the authorized person (head of the Company)		1
Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan Authorized representative of the taxpayer	
• "Corporate web-sit	e" – indicate the web-site of taxpayer through which the service is provi	ded;
Corportate e-mail		=
Corporate web-site		8
Corporate phone number		J
Lastname, name and middlename of the authorized person		
(head of the Company) Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan	1
	Authorized representative of the taxpayer	
"Corporate phone is	number" – phone number of taxpayer;	
Corportate e-mail		≥
Corporate web-site		②
Corporate phone number		ر
Lastname, name and middlename of the authorized person		1
(head of the Company) Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan	
• "Last name, name a Head of the Compa	and middle name of the authorized person (head of the Company)" – namany;	ne of the
Corportate e-mail		=
Corporate web-site		0
Corporate phone number		٠
Lastname, name and middlename of the authorized person (head of the Company)		1
Application submitted by:	The legal entity (non-resident) that provides services in the Republic of Tajikistan Authorized representative of the taypayer	
11	itted by:" – select the type of taxpayer who submits the application: o "The Legal entity (non-resident) that provides services in the Rep Tajikistan"; o "Authorized representative of the taxpayer".	ublic of
Corportate e-mail		≥
Corporate web-site		8
Corporate phone number		,
Lastname, name and middlename of the authorized person		1
(head of the Company) Application submitted by:	® The legal entity (non-resident) that provides services in the Republic of Tajikistan	
	Authorized representative of the taxpayer	

"Corporate e-mail" – email address of taxpayer;

Step 6. "Section II – Registration Information" – registration information is indicated.

"Reason for submitting the application (indicate the \times sign in the appropriate box):" – indicate the reason for submitting the application, i.e. the group of electronic services provided by the applicant (insert the \times sign in the appropriate box).

Section	III - Registration Information
Reason	n for submitting the application (indicate the sign in the appropriate box):
	granting the right to use computer programs (including computer games), databases via the Internet, including by providing remote access to them, as well as the right to upgrade and extend their functional possibilities
	providing advertising services on the Internet, including with the use of the computer programs and databases operating on the Internet, as well as the providing advertising space on the Internet
	providing services for placing the offers regarding the purchase (marketing) of the goods (works, services) of the patrimonial rights in the Internet network
	providing through the Internet of the services for granting of technical, organizational, informational and other possibilities, performed with the information technologies and system use, for establishising contacts and concluding transactions between sellers and buyers (through granting of the trade spaces operating in the online information technologies and system use, for establishising contacts and concluding transactions between sellers and buyers (through granting of the trade spaces operating in the online information that the potential buyers offer their price through the automated procedure and the parties are notified of the sale by the automated message)
0	ensuring and/or supporting the economic activity, also supporting the information resources of the users (of the sites and/or the pages from the Internet network), ensuring the access to them of other users of the network
	Interactive betting on gambling in bookmakers
	ensuring the access to information and communication networks, also offering users th epossibilities to modify them
	information storage and processing, provided that the person providing this information has access to it through the internet
	granting in online regime the computational power for placing information in the information systems
	granting domain names, providing hosting services
	provision of administration services for information systems, of sites in the internet network
	providing automated services via the Internet network when entering data by the buyer of the services, providing services for searching, selecting and sorting data on demand, providing these data to users through information and telecommunications networks (especially real-time presentation of stock market reports, real-time machine translation)
	granting through the internet network the rights of use the electronic books (editions) and other electronic publications, informational materials for training, graphic presentations, musical pieces with or without text, audio-visual pieces, including by granting remote access to them for viewing or listening
	providing search services for the beneficiary and / or providing the beneficiary with information on potential buyers
	granting access to the search systems in the internet network
	keeping statistics on the sites from the internet network
	other electronic services

Step 7. "Section III – Place Of Registration" – indicate the place of registration.

"For the purpose of tax accounting and registration for value added tax, indicate the procedure of the provision of services in the Republic of Tajikistan:" – select the procedure for the provision of services in the RT.

Se	ection	III - Place Of Registration
	For th	he purpose of tax accounting and registration for value added tax, indicate the procedure of the provision of services in the Republic of Tajjikistan:
		via the local IP address(s)
		by an authorized representative (tax agent)

Step 8. "Section IV – Taxpayer Responsibility" – this section includes confirmation of the correctness and completeness of the specified information.

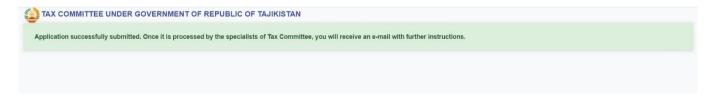
The name and last name of the person in charge, his email and telephone number are indicated.

Section IV - Taxpayer Responsibility	
We are(I am) responsible in accordance with the legislative acts of the Repub	olic of Tajjikistan for the completeness and correctness of the information specified in this application.
Lastname, name and middlename of the person in charge	
E-mail address	Contact number (phone)

Step 9. After filling the application please press the button "Save".

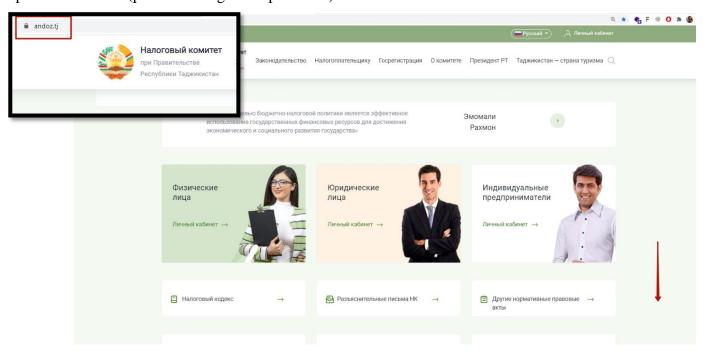
Section IV - Taxpayer Responsibility	
We are(I am) responsible in accordance with the legislative acts of the Republic of Tajkistan for the completeness and correctness of the information	ation specified in this application.
Lastname, name and middlename of the person in charge	
E-mail address	Contact number (phone)
	Save

After saving and submitting the application the following message is displayed: "Application successfully submitted. Once it is processed by the specialists of Tax Committee, you will receive an e-mail with further instructions"

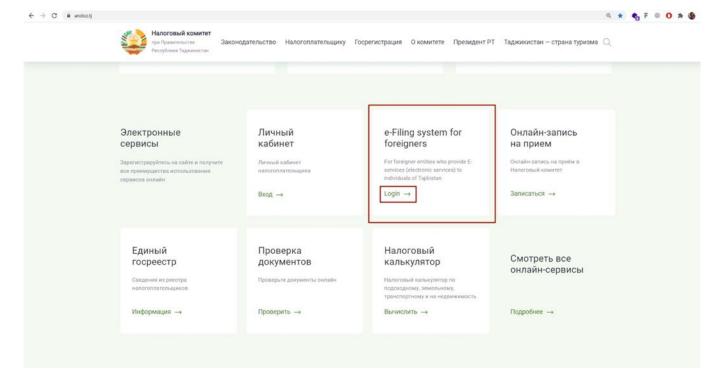


2. Login to the personal account of a foreign taxpayer.

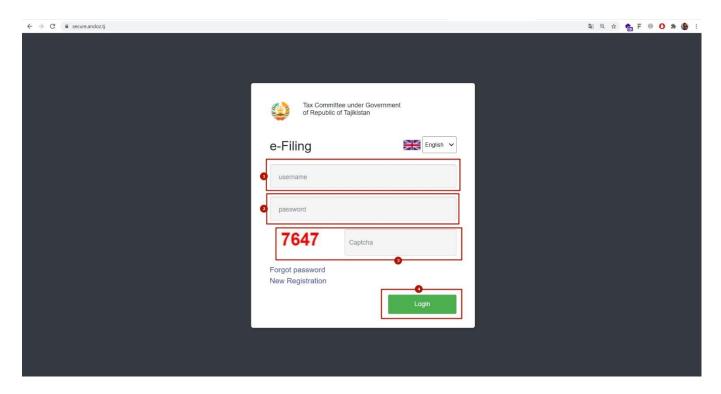
Step 1. After a foreign person registers on the website of the Tax Committee, the data for entering his personal account (permanent login and password) is sent to his mail.



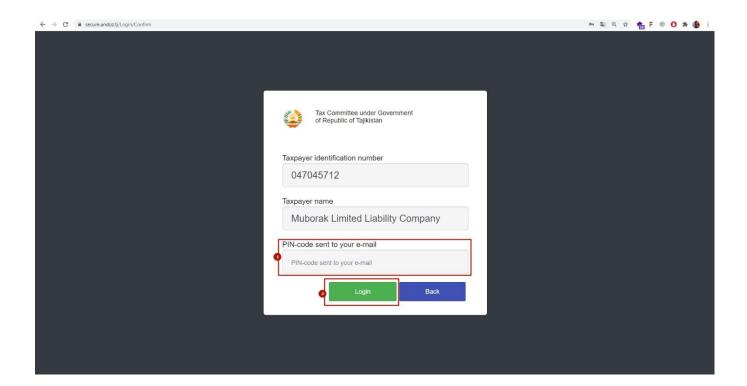
Step 2. For entering personal account, you should enter the "e-Filing system for foreigners".



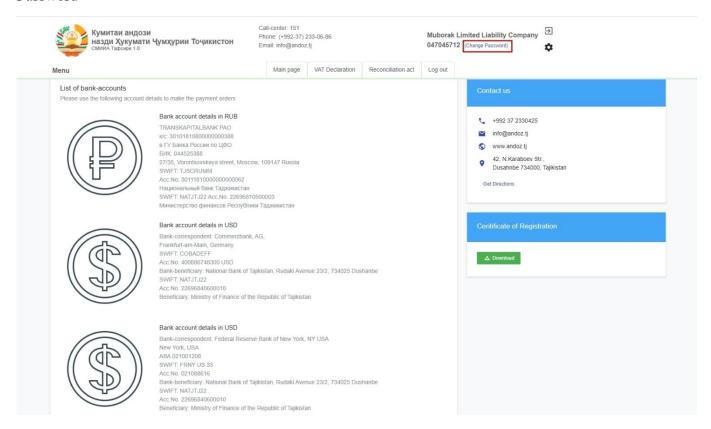
Step 3. Enter the data that was sent to the mail, and captcha. Then press the "Login" button.



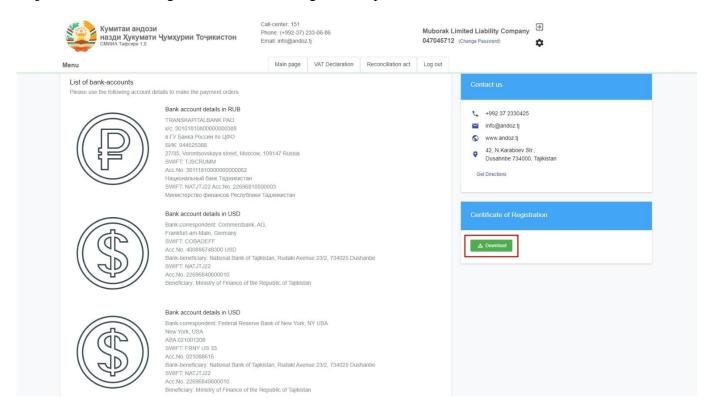
Step 4. After completing the previous step, a window opens with the TIN and the name of the foreign taxpayer. At this stage, you need to enter a temporary password that is sent to the mail and click the "Login" button.



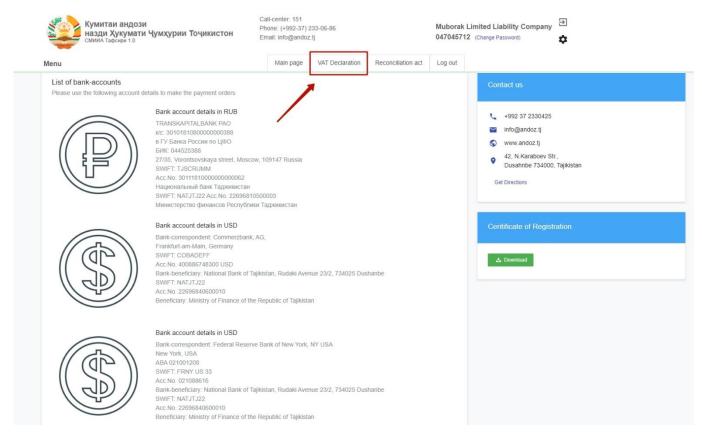
Step 5. While entering personal account, a window opens with the bank details of the Ministry of Finance of the Republic of Tajikistan for calculating taxes. For changing the password press the button "Change Password"



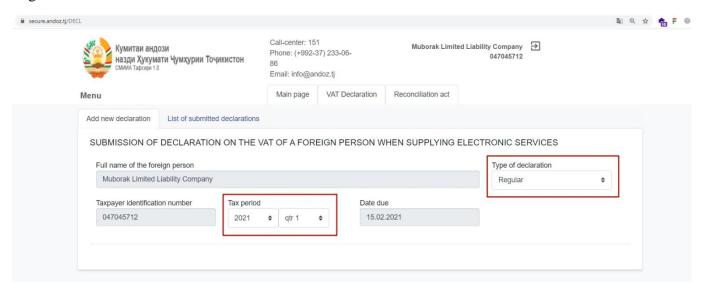
Step 6. For downloading the Certificate of Registration press the button "Download"



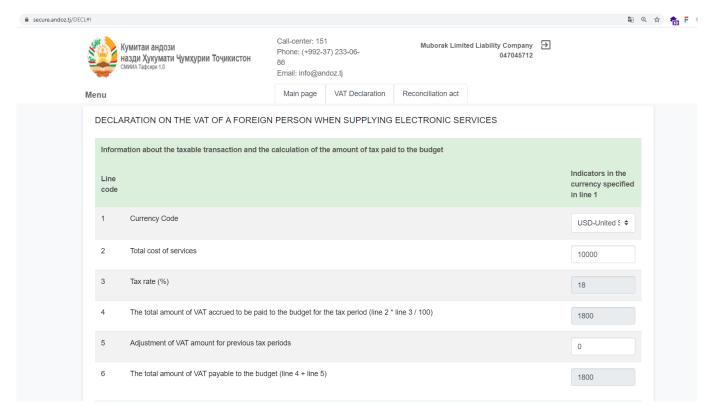
Step 7. To fill out the VAT declaration, you need to go to the "VAT Declaration" tab.



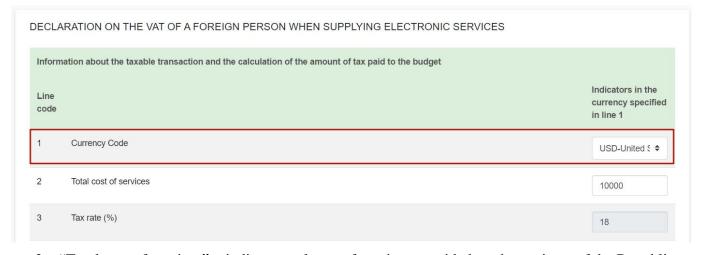
Step 7. While filling VAT declaration you should select tax period and type of declaration: Regular/Correctional.



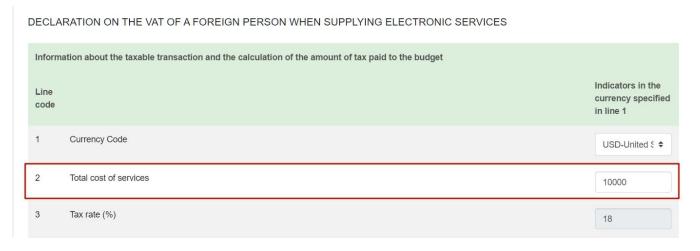
Step 8. Next, you need to fill out the declaration itself with correct data.



1. "Currency Code" – indicate the currency code according to the ISO 4217, in which the value indicators of services and tax are expressed, and in which VAT must be paid to the budget of the Republic of Tajikistan.



2. "Total cost of services" – indicate total cost of services provided on the territory of the Republic of Tajikistan in currency, specified in point 1.



3. "Tax rate (%)" – is indicated automatically.

Adjustment of VAT amount for previous tax periods

The total amount of VAT payable to the budget (line 4 + line 5)

Info	rmation about the taxable transaction and the calculation of the amount of tax paid to the budget	
Line code		Indicators in the currency specified in line 1
1	Currency Code	USD-United € ♦
2	Total cost of services	10000
3	Tax rate (%)	18
5	V TOTAL PROPERTY OF THE PROPER	1800
1	automatically. The total amount of VAT accrued to be paid to the budget for the tax period (line 2 * line 3 / 100)	
5		
	Adjustment of VAT amount for previous tax periods	
	Adjustment of VAT amount for previous tax periods	0
6	Adjustment of VAT amount for previous tax periods The total amount of VAT payable to the budget (line 4 + line 5)	1800
		' of the VAT amou
5.	"Adjustment of VAT amount for previous tax periods" — indicate sign "+/-' adjustment if errors and inaccuracies were made in the calculation of the an the budget in the previous tax periods, which led to an understatement of the payable or its overpayment to the budget.	' of the VAT amou nount of tax payabl e amount of VAT
5.	"Adjustment of VAT amount for previous tax periods" — indicate sign "+/-' adjustment if errors and inaccuracies were made in the calculation of the an the budget in the previous tax periods, which led to an understatement of the payable or its overpayment to the budget. The total amount of VAT accrued to be paid to the budget for the tax period (line 2 * line 3 / 100)	' of the VAT amou nount of tax payabl e amount of VAT

1800

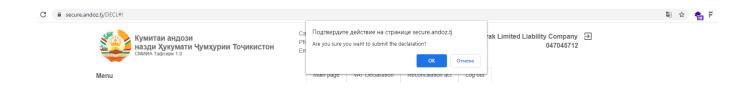
7. Part 3 includes the types of provided electronic services and the volume of the taxable transaction in the currency specified in point 1 of previous part of declaration.

Inform	ation about the services provided	
Line		Value of a taxable transaction in the currency specified in line 1 of section 2
1	granting the right to use computer programs (including computer games), databases via the Internet, including by providing remote access to them, as well as the right to upgrade and extend their functional possibilities	0
2	providing advertising services on the Internet, including with the use of the computer programs and databases operating on the Internet, as well as the providing advertising space on the Internet	0
3	providing services for placing the offers regarding the purchase (marketing) of the goods (works, services) of the patrimonial rights in the Internet network	0
4	providing through the Internet of the services for granting of technical, organizational, informational and other possibilities, performed with the information technologies and system use, for establishsing contacts and concluding transactions between sellers and buyers (through granting of the trade spaces operating in the online internet, in which the potential buyers offer their price through the automated procedure and the parties are notified of the sale by the automated message)	0
5	ensuring and/or supporting the economic activity, also supporting the information resources of the users (of the sites and/or the pages from the Internet network), ensuring the access to them of other users of the network	0
6	Interactive betting on gambling in bookmakers	0
7	ensuring the access to information and communication networks, also offering users th epossibilities to modify them	0
8	information storage and processing, provided that the person providing this information has access to it through the Internet	0
9	granting in online regime the computational power for placing information in the information systems	0
10	granting domain names, providing hosting services	0
11	provision of administration services for information systems, of sites in the internet network	0
12	providing automated services via the Internet network when entering data by the buyer of the services, providing services for searching, selecting and sorting data on demand, providing these data to users through information and telecommunications networks (especially real-time presentation of stock market reports, real-time machine translation)	0
13	granting through the Internet network the rights of use the electronic books (editions) and other electronic publications, informational materials for training, graphic presentations, musical pieces with or without text, audio-visual pieces, including by granting remote access to them for viewing or listening	0
14	providing search services for the beneficiary and / or providing the beneficiary with information on potential buyers	0
15	granting access to the search systems in the internet network	0
16	keeping statistics on the sites from the internet network	0
17	other electronic services	0

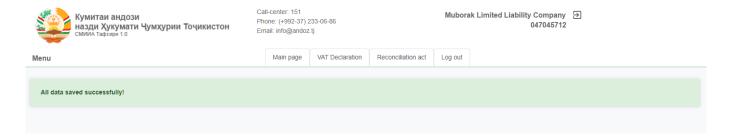
8. To calculate taxes, select the "Calculate" option, to save and send the VAT declaration – "Save".



9. Before sending the declaration, pop-up window is asking for confirmation. To confirm the action, click "OK".



After submitting the declaration, the following message is displayed "All data saved successfully!", which means that the declaration was successfully sent to the Tax Committee.



10. In order to view the list of submitted declarations, you should return to the "VAT Declaration" section and select the "List of submitted declarations" subsection. Then select the period and click the "List of Submitted Declaration".

Tax period (month)
← All Records —

11. For printing the declaration please press bottoms indicated below.

