

# **WORLD TRADE ORGANIZATION**

RESTRICTED

**WT/ACC/TJK/4**

27 June 2003

(03-3451)

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**Working Party on the Accession  
of the Republic of Tajikistan**

Original: English

## **ACCESSION OF THE REPUBLIC OF TAJIKISTAN**

### Communication from the Republic of Tajikistan

#### *Excise Tax Rates*

The Government of the Republic of Tajikistan has submitted the following information concerning Excise Tax Rates.

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**GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN  
RESOLUTION № 153 OF MARCH 31, 2003  
DUSHANBE**

**On setting excise rates on some goods produced in the Republic of Tajikistan and imported to the territory of the Republic of Tajikistan**

In order to implement terms and conditions of the Treaty on creation of the Euroasian economic community (EurAzES) of October 10, 2000, the Decision of the Interstate Council of the Euroasian economic community of September 14, 2001 “On further harmonization of excise policy of EurAzES member states” and in accordance with Art. 216 of the Taxation Code of the Republic of Tajikistan, the Government of the Republic of Tajikistan decides:

1. To set excise rates on some goods produced in the Republic of Tajikistan and imported to the territory of the Republic of Tajikistan according to the Annex.
2. To take into account that according to Art. 215 of the Taxation Code of the Republic of Tajikistan, enterprises and institutions of the country using ethyl alcohol for production of alcoholic drinks or as samples for analyses or production examination, for scientific research, for medical purposes (by hospitals and pharmacies), have a right on excise offset (equal to excise) paid during purchase of ethyl alcohol or on refund of a sum of excise on ethyl alcohol.
3. This resolution shall be brought into effect on May 1, 2003.
4. Ministry of foreign Affairs of the Republic of Tajikistan shall inform in due course the Secretariat of Integration Committee of the Euroasian Economic Community about adoption of this resolution.
5. To declare invalid:
  - Resolution №533 of the Government of the Republic of Tajikistan of December 1, 2001 “On setting excise rates on some goods produced in the Republic of Tajikistan and imported to the territory of the Republic of Tajikistan”.
  - Resolution №255 of the Government of the Republic of Tajikistan of July 1, 2002 “On changes in the Resolution №533 of the Government of the Republic of Tajikistan of December 1, 2001 “On setting excise rates on some goods produced in the Republic of Tajikistan and imported to the territory of the Republic of Tajikistan”.

Chairman  
Government of the Republic of Tajikistan

E. Rahmonov

## EXCISE RATES

### On some goods produced in the Republic of Tajikistan and imported to the Republic of Tajikistan

Merchandise Codes in accordance with Merchandise Nomenclature for Euroasian economic community (EurAzES) Foreign Economic Activities	Merchandise	Domestic excise rate in % of value or in Euros per Product Unit
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#### GROUP 22

220300	Malt beer	Euros 0.05 per liter
2204	Grape wines, natural wines, including fortified; stum, except for mentioned in merchandise position 2009; Except for:	Euros 0.07 per liter
2204 10 110 0	Champagne	Euros 0.50 per liter
2204 10 190 0	Other champagne	Euros 0.50 per liter
2204 10 910 0	Asti Spumante	Euros 0.20 per liter
2204 10 990 0	other	Euros 0.20 per liter
2205	Vermouths and natural grapes wines, other wines with addition of vegetable and aromatic extracts;	Euros 0.07 per liter
2207	Ethyl non-denatured alcohol with alcohol concentration of no less than 80%; ethyl alcohol and other denatured alcohols of any concentration;	Euros 0.50 per liter
2208	Ethyl non-denatured alcohol with alcohol concentration of no less than 80%; alcohol liqueurs, liqueurs, and other alcoholic drinks; Except for:	Euros 0.30 per liter
220820120 0	Cognac	Euros 1.20 per liter
220860	Vodka	Euros 0.56 per liter
220890	Others:	Euros 0.56 per liter
	Tajik vodka "Arak"	

#### GROUP 24

2401	Tobacco raw materials and tobacco waste; Except for:	0
From 2401	Tobacco raw materials and fermented tobacco waste;	Euros 0.09 per kg
2402	Cigars, cigars with cut ends, cigarillos (thin cigars), and cigarettes from tobacco or its substitutes;	Euros 0.60 per 1,000 pieces
240220	Filter-tipped cigarettes containing tobacco;	Euros 0.75 per 1,000 pieces
240220	Cigarettes without filter containing tobacco;	Euros 0.34 per 1,000 pieces
2403	Other industrially produced tobacco, "homogenized" or "restored"; tobacco extracts and essence;	10%

GROUP 27

270900	Raw oil and raw oil products generated from bituminous minerals:	0
2710	Oil and raw oil materials generated from bituminous minerals, excluding raw materials; products not named anywhere containing 70% or oil products generated from bituminous minerals, which are the main compounds: Except for:	Euros 40 per ton
	Motor gasoline:	
2710 11 310 0	aviation gasoline	Euros 50 per 1000 liters
2710 11 410 0	with octane level lower than 95	Euros 50 per 1000 liters
2710 11 450 0	with octane level 95 or higher, but no higher than 98	Euros 50 per 1000 liters
2710 11 490 0	with octane level 98 or higher	Euros 50 per 1000 liters
2710 11 510 0	with octane level lower than 98	Euros 50 per 1000 liters
2710 11 590 0	with octane level 98 or higher	Euros 50 per 1000 liters
2710 11 700 0	jet engine fuel	Euros 50 per 1000 liters
2710 11 900 0	light distillates other	Euros 50 per 1000 liters
	Medium distillates: Kerosene:	
2710 19 210 0	jet engine fuel	Euros 20 per 1000 kilos
2710 19 250 0	other	Euros 20 per 1000 kilos
2710 19 290 0	others	Euros 20 per 1000 kilos
	Heavy distillates: Gas-oil (diesel fuel):	
2710 19 310 0	For specific processing processes	Euros 6.6 per 1000 kilos
2710 19 350 0	For chemical transformation in processes except for mentioned in 2710 19 310 0	Euros 6.6 per 1000 kilos
2710 19 410 0	With sulfur content of no more than 0.05%	Euros 6.6 per 1000 kilos
2710 19 450 0	With sulfur content of more than 0.05% and no more than 0.2%	Euros 6.6 per 1000 kilos
2710 19 490 0	With sulfur content of more than 0.2%	Euros 6.6 per 1000 kilos
	Liquid fuels (black oil fuel):	
2710 19 510 0	For specific processing processes	0
2710 19 550 0	For chemical conversion in processes, except for mentioned in 2710 19 510 0	0
2710 19 610 0	With sulfur content of no more than 1%	0
2710 19 630 0	With sulfur content of more than 1% but no more than 2%	0
2710 19 650 0	With sulfur content of more than 2% but no more than 2.8%	0
2710 19 690 0	With sulfur content of more than 2.8%	0

GROUP 40  
RUBBER AND GOODS

4011	Tires, pneumatic rubber, new: Except for:	10%
401130	For use in aviation	0
401140	For motorcycles	0
401150 000 0	For bicycles	0
	Others with protector with herring-bone pattern or analogous protectors;	0
401199 000 0	Other:	0
4012	Tires, pneumatic rubber new, restored or used; tires, solid or semi-pneumatic; interchangeable tire protectors and rubber rim strips;  Except for:	10%
	Pneumatic rubber tires restored on the territory of the Republic of Tajikistan	5%
401213100 0	For civil aviation	0
401220100 0	For civil aviation	0

GROUP 87

8703	Cars and other motor transport vehicles to carry passengers (except for vehicles mentioned in merchandise position 8702), including cargo-passenger vans and racing cars.	10%
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- Comment 1. Goods classification is given in accordance with Merchandise Nomenclature for Euroasian economic community (EurAzES) Foreign Economic Activities
- Comment 2. Excise calculated in Euros is paid in national currency on the exchange rate of the National bank of Tajikistan on the day of receipt of cargo customs declaration or release of goods.