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Company formation in Tajikistan

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Flag



Coat of arms

Common form	LLC (limited liability company)
Registry	Tax Committee (single window for state registration)
Minimum capital	No meaningful statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	18% (higher rates for some sectors)
VAT / sales tax	14% from 2024
Typical timeline	Often within a week
Tax treaties	Domestic rates and treaty list [2]
Currency	Tajikistani somoni (TJS)

In short: To set up a company in Tajikistan, most founders form an LLC, registered with the Tax Committee (single window for state registration). Minimum capital: no meaningful statutory minimum. Corporate tax: 18% (higher rates for some sectors). Registration: often within a week (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Tax Committee (single window for state registration) before filing.

In **Tajikistan**, companies are registered through a single window run by the **Tax Committee**, which also issues the tax number. A new Tax Code took effect in 2022, and the VAT rate fell to 14% in 2024.

Business structures

Most founders in Tajikistan form an LLC, registered with the Tax Committee (single window for state registration). Other forms are listed below.

- **LLC** – the usual company form for private businesses

Requirements

Minimum share capital in Tajikistan (2026): no meaningful statutory minimum. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no meaningful statutory minimum.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Tajikistan.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Tajikistan (2026): often within a week. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Tax Committee (single window for state registration).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Tax Committee under the Government.

Taxation

The corporate tax rate in Tajikistan in 2026 is 18% (higher rates for some sectors). Standard VAT or sales tax: 14% from 2024.

Tax	Rate and notes
Corporate income tax	18% (higher rates for some sectors)
VAT / indirect tax	14% from 2024
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in Tajikistan: Companies file annual financial statements and tax returns with the Tax Committee under the Government, and keep their details up to date with the Tax Committee.

Double tax treaties

Tajikistan has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Tax Committee.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Tajikistan?

Typical registration time in Tajikistan: often within a week (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Tajikistan?

Minimum share capital in Tajikistan: no meaningful statutory minimum (as of November 2026).

What is the corporate tax rate in Tajikistan in 2026?

The corporate tax rate in Tajikistan in 2026 is 18% (higher rates for some sectors). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Tajikistan?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Tajikistan: not required.

Official registries and resources

The official websites of the Tax Committee (single window for state registration) and the Tax Committee under the Government have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country

- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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