LAW OF THE REPUBLIC OF TAJIKISTAN «ON STATE REGISTRATION OF LEGAL ENTITIES AND INDIVIDUAL ENTREPRENEURS»

Chapter I. General provisions

Article 1. Relations regulated by the present Law.

1. The present Law shall regulate the relations appeared during the state registration of creation, reorganization and liquidation of legal entities, during state registration of physical persons as individual entrepreneurs, termination of activity by physical persons as individual entrepreneurs, state registration of creation and termination of the activity of representative offices and branches of foreign legal entities, maintenance of Single State Register of legal entities and individual entrepreneurs, changing and amending the Single State Register of legal entities and individual entrepreneurs.

2. Action of the present Law shall not spread to bodies of public authority which are legal entities, establishment order for which shall be determined by legislation of the Republic of Tajikistan.

3. Order of state registration of political parties, public and religious organizations shall be determined by legislation of the Republic of Tajikistan.

Article 2. Basic definitions used in the present Law

Present law shall provide for the following basic definitions:

- state registration of legal entities and individual entrepreneurs (hereinafter referred to as – state registration) – is actions of authorized body of executive power of the Republic of Tajikistan (hereinafter referred to as body carrying out state registration) on entering information on establishment, reorganization and liquidation of legal entities as well as creation of its branches and representative offices of foreign legal entity, information on individual entrepreneurs and termination of its activity as well as other information provided by the present Law to the Single State Register of legal entities and individual entrepreneurs;

- Single State Register of legal entities and individual entrepreneurs (hereinafter referred to as– Single State Register) – is a single state information database on legal entities, its branches and representative offices, individual entrepreneurs, branches and representative offices of foreign legal entities.

- document certifying state registration – is a document issued by the body that carries out state registration (Certificate on state registration of legal entity or Certificate on state registration of physical person as an individual entrepreneur or Patent that authorize performance of individual entrepreneur activity or Certificate on state registration of branches and representative offices of foreign legal entity), that certify the fact of creation of legal entity, branch or representative office of foreign legal entity or on state registration of physical person as an individual entrepreneur and entering the information about them into the Single State Register;

- single identification number - is a single numerical code, based on the taxpayer ID, which is unique and assigned by a body carrying out state registration of legal entities, individual entrepreneurs, branches and representative offices of foreign legal entities, during state registration, and needed for their identification;

- applicant – is a person that appealed to the body carrying out state registration with application for state registration.

Article 3. Legislation on state registration of legal entities and individual entrepreneurs.

Legislation on state registration of legal entities and individual entrepreneurs shall be based on Constitution of the Republic of Tajikistan and comprise of the present Law, other laws of the Republic of Tajikistan as well as international legal acts recognized by the Republic of Tajikistan.

Article 4. State registration based on "One stop shop" registration principle.

1. State registration shall be performed by the body that carry out state registration based on "one stop shop" registration principle without making a legal examination of the submitted documents and information.

2. State registration based on "one stop shop" principle shall mean the following:

1) with the purpose of state registration an applicant shall submit the documents provided by the present Law only to the body that carry out state registration based on the location (legal address) of legal entity or domiciliary of individual entrepreneur, location (legal address) of branch or representative office of foreign legal entity (domiciliary of the Head of branch or representative office of foreign legal entity of documents provided and information reflected in these documents in the order set up in legislation;

2) body carrying out state registration shall enter data about a legal entity, individual entrepreneur, branch or representative office of foreign legal entity into the Single State Register and issue the document certifying state registration. The state registration in the Single State Register provides simultaneous registration in the body carrying out state registration, the state statistics body and social insurance body;

3) by registering in the Single State Register, subjects assigned a unique identification number which is unique for each legal entity,

individual entrepreneur, branch and representative office of foreign legal entity. Unique identification number is used for registration in the Unified State Register, and for registration in the state statistics body and social insurance body.

3. The body carrying out state registration:

1) within three days after the state registration electronically sends the information entered into the Single State Register, to the state statistics body and state social insurance body;

2) ensure the availability of information from the Single state register for state statistics body and social insurance body.

4. The public authorities in the field of statistics and social insurance:

1) on the basis of obtained information on state registration should implement their own internal calculation of legal entities, branches and representative offices of foreign legal entities;

2) provide identification of legal persons and individual entrepreneurs, branches and representative offices of foreign legal persons on the basis of unique identification number.

5. Unique identification number is given only once, at the time of initial registration and shall not be changed or transferred to other subjects after the cancellation of registration.

6. Registered agents are required to indicate their unique identification number in their correspondence with any third parties.

7. The body carrying out state registration, during issuance of the document confirming the state registration of legal entities and individual entrepreneurs, branches and representative offices of foreign legal entities, informs them of the obligation of providing required reporting documents to the bodies of state statistics and social insurance by putting these conditions in a document confirming state registration.

8. A document confirming the state registration is the reason to open bank accounts, as well as to make seals and stamps of legal persons and individual entrepreneurs, branches and representative offices of foreign legal entities.

9. Reclamation of additional documents to assign unique identification number, insurance identification number and the statistical codes, except the documents listed in this Law is not permitted.

Article 5. Body carrying out state registration and its authorities

The body which carries out the state registration is a tax authority of the Republic of Tajikistan.

1. The body which carries out the state registration does have the following authorities:

- ensure provision of unified state policy in the area of state registration of legal entities, individual entrepreneurs, branches and representative offices of foreign legal entities;

- maintain Single State Register, ensure access to the information from the Single State Register;

- set up forms of applications for state registration as well as forms of documents certifying state registration of legal entities, individual entrepreneurs, branches and representative offices of foreign legal entities;

- publish and regularly update information on registered, reorganized and liquidated legal entities, created and ceased its activity branches and representative offices of foreign legal entities as well as information on changed data entered into Single State Register on it's official website;

- perform other authorities in accordance with the legislation of the Republic of Tajikistan.

2. Tax bodies of GBAO, other oblasts, Dushanbe, cities, rayons have the following authorities:

- perform state registration of legal entities, individual entrepreneurs, branches and representative offices of foreign legal entities and issue document certifying state registration;

- enter information about state registration into Single State Register;

- enter changes and amendments into Single State Register;

- give statements from Single State Register in the order set up by the present Law;

- performs other authorities provided under the present Law.

Article 6. State due for state registration

State due shall be charged in accordance with the Law of the Republic of Tajikistan "On state due" for state registration of legal entities and individual entrepreneurs, branches and representative offices of foreign legal entities.

Article 7. Maintenance of Single State Register

1. Single State Register shall include information on registered legal entities, individual entrepreneurs, branches and representative offices of foreign legal entities as well as other information provided under the present Law.

2. Order for receiving and provision of information from Single State Register shall be determined by the present Law.

3. Single State Register shall be maintained in electronic and paper (hard) mediums. In cases of discrepancies of information in Single State Register which are maintained in electronic and paper (hard) mediums, information from paper medium shall be taken as a foundation.

4. Maintenance of Single State Register in electronic mediums shall be done in accordance with the unified organizational, methodological and programmed and technical principles ensuring interaction of Single State Register with other state informational systems and networks.

5. Rules of maintenance of Single State Register shall be determined by the Government of the Republic of Tajikistan.

Article 8. Content of Single State Register

1. Following information on legal entity shall be kept in Single State Register:

1) organizational and legal form of legal entity;

2) full (as well as abbreviated if available) company name of legal entity in state language of the Republic of Tajikistan;

3) information about changing of company name of legal entity;

4) location (address) of legal entity (Head of legal entity), its contact information as well as information about its changes;

5) way of establishment of legal entity (creation or reorganization);

6) date of state registration of establishment of legal entity;7) information about founders of legal entity (name of legal entity or data ID paper of physical person);

8) information on state registration of legal entity being created through reorganization, (form of reorganization, data on state registration of legal entity being created through reorganization (if such is available));

9) information on branches and representative offices of legal entities(decision on the establishment or liquidation of branches and offices, the document confirming the identity of the Head of a branch or representative office, its contact details), its location (address), date of entering information about them into Single State Register;

10) information on Chartered Capital;

11) information about the fact that legal entity is being liquidated;

12) information about liquidation of legal entity;

13) main type (main types) of activities, which the legal person is intended to implement;

2. The following information shall be kept in Single State Register about individual entrepreneurs:

1) First name, last name and middle name of individual entrepreneur;

2) data of ID paper certifying personality of an individual entrepreneur;

3) place of residence (address) of individual entrepreneur or the location of carrying out of entrepreneurship activity depending on the document certifying state registration;

4) citizenship of an individual entrepreneur;

5) information on document based on which a foreign citizenship is allowed to stay on the territory of the Republic of Tajikistan (viza, registration card, residence permit) and carry out entrepreneurship activity;

6) date of state registration of an individual entrepreneur;

7) information that an individual entrepreneur is in the process of ceasing its activity or in bankruptcy;

8) information on main types of activities, which an individual entrepreneur is intended to implement according to his application;

9) Document certifying state registration of individual entrepreneur.

3. The following information shall be kept in Single State Register about branches and representative offices of foreign legal entity:

1) organizational and legal form of foreign legal entity created branch or representative office;

2) full company name of foreign legal entity created branch or representative office;

3) information about changing of company name of foreign legal entity created branch or representative office:

4) location (address) of foreign legal entity created branch or representative office, as well as information about its changes;

5) location of a branch or a representative office of foreign legal entity on the territory of the Republic of Tajikistan;

6) information about Head of a branch or a representative office of foreign legal entity (data of ID paper certifying personality of a person, its contact information)

7) information that a branch or a representative of foreign legal entity is in the process of ceasing its activity;

8) information about termination of activity of a branch or a representative office of foreign legal entity;

h) main type (main types) of activities, which a branch or a representative office of foreign legal entity is intended to implement;

Article 9. Provision of information containing in Single State Register

1. Information containing in Single State Register shall be open and publicly accessible.

2. Information from Single State Register shall be provided by the body carrying out state registration within one working day from the moment of receiving a written request.

3. Information about the location and details of the ID documents of the Head of the legal entity and founder of the legal entity, as well as data from the ID documents of an individual entrepreneur, with the exception of his place of residence, are confidential. 4. Refuse to provide information from Single State Register, with the exception of data listed in Part 3 of this Article, shall be prohibited.

5. Information from Single State Register shall be provided in a form of statements as well as references on lack of requested information.

6. In order set up by the laws and other normative and legal acts the body carrying out state registration shall provide statement from Single State Register free of charge to bodies of public authorities including law enforcement bodies and courts on cases which are under legal proceedings.

Chapter II. State registration of establishment of legal entity

Article 10. Order of state registration of establishment of legal entity

1. State registration of establishment of legal entity shall be done by body carrying out state registration based on the location (address) of legal entity within five working days from the moment of submission of documents, list of which shall be provided under article 11 of the present Law with the issuance of the document certifying state registration of legal entity with the same term.

2. If after the expiration of five working days, body carrying out state registration did not make a decision on state registration or on refuse to provide state registration of a legal entity and did not issue a document certifying state registration of legal entity, body carrying out state registration shall enter the data into Single State Register on establishment of legal entity straight away after expiration of above mentioned term and issue a Certificate to an applicant or send it by address indicated in the application submitted to the body carrying out state registration.

3. Founders of a legal entity themselves or persons authorized by them shall have right to submit documents for state registration of legal entity. Authorized persons could be:

- Chief Executive Officer of a legal entity, whose competences shall be confirmed by the resolution of founders on his/her appointment;

- other person acting on the behalf of founders of legal entity by proxy.

Article 11. Documents required for state registration of establishment of legal entity

1. With the purpose of state registration of establishment of legal entity to the body carrying out state registration the following documents shall be submitted:

1) application for state registration of legal entity based on the form approved by the body carrying out state registration. Following information shall be indicated in the application:

a) organizational and legal form of a legal entity;

b) full (as well as abbreviated if available) company name of a legal entity in state language of the Republic of Tajikistan;

c) location (address) of a legal entity;

d) way of establishment of a legal entity (creation or reorganization);

e) information about founder (founders) and the Head of a legal entity (name of legal entity, full name of the person, the location of the legal entity and person, contact information);

f) main type (types) of activity which a legal entity is intended to perform in order to issue the statistical codes;

g) date of submission of application and signature of applicant;

2) Resolution of founder (minutes of founders meeting) on establishment of legal entity. Resolution on establishment of legal entity shall be signed by the founder (founders) of legal entities;

3) copy of passport (ID paper) of CEO of legal entity that being created in case if documents are submitted by CEO of legal entity that being created or copy of passport and proxy on name of authorized person if documents for state registration are submitted by person authorized by founders;

4) copy of documents identifying personality of each founder of a legal entity;

5) copy of Certificate on state registration of legal entity or statement from the register of legal entities of foreign state (or other legally equal evidence proving legal status of foreign legal entity) in cases when a foreign legal entity acts as a founder;

6) conclusion of relevant authorized body in case of registration of mass media;

7) receipt on payment of state due.

2. Additional documents that to be submitted in case of state registration of legal entities established through reorganization shall be as following:

1) resolution of authorized body of a legal entity on reorganization with obligatory indication of form of reorganization being conducted;

2) deed of assignment or separation balance depending on the form of reorganization of legal entity;

3) agreement of antimonopoly agency in cases provided under the Part 1 of Article 15 of the Law "On Competition and limitation of monopoly activity on commodity markets";

3. Submission of Charter of a legal entity to the body carrying out state registration for the purpose of state registration of a legal entity is not required.

4. Document certifying formation of chartered capital shall not be required for the purpose of state registration. Document certifying formation of chartered capital shall be submitted to the body carrying out state registration within one year from the day of state registration of legal entity. In case of non-formation of minimal amount of chartered capital that set up by the Law, a legal entity shall be a subject to liquidation in accordance with the legislation of the Republic of Tajikistan. The body that carried out the state registration shall have right to appeal to the court for liquidation of the legal entity.

5. Documents listed in items 2), 3), 4) and 5) of Part 1 of the present Article, submitted with the purpose of state registration of legal entity by foreign physical or legal persons shall be a subject to translation into state language of the Republic of Tajikistan. Documents listed in the item 5) of part 1 of the present Article, submitted with the purpose of state registration of legal entity by foreign physical or legal persons shall be a subject to translation into state language of the Republic of Tajikistan.

6. Translation of the documents mentioned in items 2), 3), 4) and 5) of Part 1 of the present Article, submitted with the purpose of state registration of legal entity by foreign physical or legal persons shall be notarized.

7. Legalization shall not be required for the documents submitted with the purpose of state registration of legal entity by foreign physical or legal persons of the countries – members of relevant international treaties and agreements, recognized by the Republic of Tajikistan.

8. State registration shall be performed based on the submitted documents provided under the present Law, list of which is comprehensive. Vindication of additional documents by the body carrying out state registration shall not be allowed.

9. Documents for state registration should be submitted without preliminary permission.

10. Applicant shall be given a receipt on receiving the documents indicating list of received documents and date of receiving by the body carrying out state registration.

Article 12. Document certifying state registration of a legal entity

1. Document certifying the fact of state registration of establishment of legal entity is the Certificate on state registration of legal entity. With that the Certificate on state registration of legal entity shall include the indication on requirement to submit appropriate statistical reporting and reporting on social insurance to authorized bodies.

2. In case of loss of the Certificate on state registration of legal entity founders of legal entity or other authorized persons of legal entities have right to apply the body carrying out state registration for obtaining of its duplicate, which should be issued within two working days from the day of receiving the relevant application. Application shall be attached with the declaration of Certificate on state registration of a legal entity invalid posted in one of the republican organs of press.

Chapter III. State registration of a legal entity created through reorganization

Article 13. Order of state registration of a legal entity created through reorganization of a legal entity.

State registration of a legal entity created through reorganization shall be performed in the order provided under Chapter II of the present Law.

Article 14. Reorganization of a legal entity in a form of merge

1. In case of merge of two and more legal entities rights and responsibilities of each of them shall be transferred to the newly created legal entity and activity of merged legal entities shall be ceased from the moment of entering the information into the Single State Register about such ceasing.

2. Newly created legal entity shall be a subject to state registration.

Article 15. Reorganization of a legal entity in a form of segregation

1. While segregating out of a legal entity one or more legal entities new legal entities shall be created, however the legal entity out of which the segregation is occurred shall continue its operation.

2. Segregated legal entities shall be a subject to state registration.

Article 16. Reorganization of a legal entity in a form of takeover

1. When joining one or more legal entities to another legal entity the latter shall succeed the rights and responsibilities of joined legal entities while joined legal entities shall be ceased.

2. Body carrying out state registration shall enter information that joined legal entities had been ceased into Single State Register.

Article 17. Reorganization of a legal entity in a form of separation

 While separating a legal entity its rights and responsibilities shall be transferred to the newly created legal entities with the separated legal entity to cease its existence and two or more legal entities to be created.
 Body carrying out state registration shall enter information that a legal entity that was separated into two or more legal entities ceased to exist into Single State Register and carry out state registration of two or more new legal entities that were created as a result of separation of legal entity.

Article 18. Reorganization of a legal entity in a form of restructuring

While restructuring a legal entity from one organizational and legal form into another one provided by the legislation of the Republic of Tajikistan the body carrying out state registration shall enter information about changing organizational and legal form of a legal person that indicated in the application into Single State Register.

Chapter IV. State registration of liquidation of a legal entity

Article 19. Order of state registration of liquidation of a legal entity

1. State registration of liquidation of a legal entity shall be performed based on the decision of founders (participants) or authorized body of a legal entity or based on court decision made in accordance with the legislation of the Republic of Tajikistan, after carrying out the liquidation procedure for a legal entity provided by the legislation of the Republic of Tajikistan.

2. A founder or authorized body of a legal entity or the court that made the decision on liquidation of a legal entity shall notify the body carrying out state registration about decision made within three working days from the day when the decision was made enclosing the decision on liquidation of the legal entity.

3. Based on the notification about the decision made on liquidation of a legal entity the body carrying out state registration shall enter information that the legal entity is in the process of liquidation into Single State Register.

4. State registration of liquidation of a legal entity shall be performed based on the location (address) of a legal entity by the body carrying out state registration within five days from the moment of submission of documents stipulated under the Article 20 of the present Law.

5. Liquidation of a legal entity shall be considered as completed and the legal entity as ceased to be existent after entering information about it into Single State Register and shall be confirmed by the statement from Single State Register.

Article 20. Documents required for state registration of liquidation of a legal entity

1. To carry out state registration of liquidation of a legal entity the following documents shall be submitted to the body carrying out state registration:

1) application for state registration of liquidation of a legal entity based on the form approved by the body carrying out state registration. Application shall confirm that the procedure for liquidation of a legal entity set up by the law is observed and accounts with its creditors are closed;

2) liquidation balance based on the results of work of liquidation committee approved by the founder (founders) of the legal entity or by the dody, which made a decision on liquidation of the legal entity;

3) original of the Certification on state registration of legal entity being liquidated;

4) copy of publication made in one of the republican organs of press with information on liquidation of legal entity;

5) documents certifying returning of stamps and closing bank accounts;

6) receipt on payment of state due.

2. Documents stipulated under the part 1 of the present Article shall be submitted to the body carrying out state registration after completion of liquidation process of a legal entity.

3. If bankruptcy procedure is applied in the process of liquidation of a legal entity, court decision on completion of bankruptcy proceeding shall be submitted.

Chapter V. State registration of a physical person as an individual entrepreneur and ceasing of the activity of a physical person as an individual entrepreneur

Article 21. Order of state registration of a physical person as an individual entrepreneur

 State registration of a physical person as an individual entrepreneur shall be performed by the body carrying out state registration within five working days from the moment of submission of documents listed in the Article 22 of the present Law.
 State registration of a physical person as an individual entrepreneur shall be carried out based on the location (address) while receiving Certificate on registration of physical person as an individual entrepreneur, or based on the place where it performs entrepreneurship activity while receiving the Patent for carrying out individual entrepreneurship activity.

3. If upon expiration of term indicated in part 1 of the present Article, the body carrying out state registration did not provide state registration of a physical person as an individual entrepreneur it shall enter the data into Single State Register about a physical person straight after the expiration of above mentioned term and issue a document certifying state registration of a physical person as an individual entrepreneur to an applicant or send it by address indicated in the application submitted to the body carrying out state registration.

4. State registration of physical person as an individual entrepreneur shall not be allowed if its current state registration in this capacity is still effective, except for case provided by the part 1 of the Article 35 of the present Law or if the term from the date when decision was made by the court on acknowledgement of him/her as bankrupt given impossibility to meet the claims of creditors related to the entrepreneurship activity he/she carried out earlier is not expired or if the term for which this person was debarred from entrepreneurship activity based on the decision of the court is not expired.

Article 22. Documents required for state registration of a physical person as an individual entrepreneur

Following documents shall be submitted to the body carrying out state registration with the purpose of state registration of a physical person as an individual entrepreneur:

1) application for state registration of physical person as an individual entrepreneur based on form approved by the body carrying out state registration. Following information shall be indicated in the application:

a) First name, last name, middle name of a physical person;

b) place of residence (address) of physical person to receive the Certificate on registration of a physical person as an individual entrepreneur, supposed location (address) for performance of entrepreneurship activity by a physical person to obtain the Patent to carry out individual entrepreneurship activity;

c) tax identification number (TIN) of a physical person if such is available;

d) main type (types) of individual entrepreneurship activity a physical person would like to carry out;

e) date of submission of application and signature of applicant.

2) copy of ID paper of a physical person as well as two photos of 4x6 cm. size;

3) copy of document based on which a foreign citizenship is allowed to stay and carry out entrepreneurship activity on the territory of the Republic of Tajikistan (viza, registration card, residence permit or other documents);

4) receipt on payment of state due and receipt on advance payment for cost of the Patent to carry out individual entrepreneurship activity for a certain number of months (term of validity of the Patent) for persons which would like to obtain the Patent to carry out individual entrepreneurship activity;

Article 23. Documents certifying state registration of physical person as an individual entrepreneur

 Documents certifying state registration of a physical person as an individual entrepreneur shall be the Certificate on state registration physical person as an individual entrepreneur or the Patent to carry out individual entrepreneurship activity.
 Physical person may carry out entrepreneurship activity based on the Patent to carry out individual entrepreneurship activity in accordance with the list approved by the Government of the Republic of Tajikistan.

The Certificate on state registration of physical person as an individual entrepreneur shall be a document that provide right to carry out any types of entrepreneurship activity if other is not stipulate by the legislation of the the Republic of Tajikistan.
 Physical person may not at the same time posses the Patent to carry out individual entrepreneurship activity and the Certificate on state registration physical person as an individual entrepreneur.

5. If the Patent to carry out individual entrepreneurship activity or the Certificate on state registration of physical person as an individual entrepreneur is lost, an individual entrepreneur shall have right to apply to the body carrying out state registration to obtain its duplicate. Duplicate of the Patent to carry out individual entrepreneurship activity or Certificate on state registration physical person as an individual entrepreneur shall be issued based on the application submitted by an individual entrepreneur within two working days after receiving the application with a note "Duplicate". Application shall be attached with the advertisement on lost Certificate or Patent posted in one of the republican organs of press.

Article 24. Basis for ceasing the activity of a physical person as an individual entrepreneur

State registration of ceasing activity of a physical person as an individual entrepreneur shall be carried out based on:

- application of individual entrepreneur;

- death of individual entrepreneur;

-decision of court acknowledging that an individual entrepreneur is a bankrupt;

- decision of court acknowledging that an individual entrepreneur is missing or dead;

- decision of court on termination of the activity of an individual entrepreneur in compulsory order in cases provided by the legislation of the Republic of Tajikistan;

- sentence of the court that came into force on deprivation of right to be involved in entrepreneurship activity for a certain period;

- withdrawal (annulment) of document certifying the right of foreign person to stay temporarily or reside permanently and carry out entrepreneurship activity on the territory of the Republic of Tajikistan or in case of expiration of such document.

Article 25. Order of state registration of ceasing the activity of a physical person as an individual entrepreneur

1. State registration of ceasing the activity of a physical person as an individual entrepreneur shall be carried out based on the place of its state registration within three working days from the moment of submission of the application.

2. State registration of ceasing the activity of a physical person as an individual entrepreneur shall become ineffective after entering the information about it into Single State Register and shall be confirmed with the statement from Single State Register.

3. Individual entrepreneur carrying out its activity based on the Certificate on state registration of a physical person as an individual entrepreneur in case that is provided under the paragraph 1 of Article 24 of the present Law together with submission of application on termination of its activity shall submit to the tax authority, based on the place where the Certificate on state registration of a physical person as an individual entrepreneur was received, tax declarations and documents which confirm his/her fulfillment of tax liabilities related to execution of entrepreneurship activity, documents certifying returning of stamps and closing bank accounts.
4. Confirmation given by tax authority certifying the absence of tax liabilities of individual entrepreneur (operating under Certificate of state registration of a physical person as an individual entrepreneur or a Patent to carry out individual entrepreneurship activity)

is the basis for the legal registration of the termination of its entrepreneurship activity. The document certifying the state registration of ceasing the individual entrepreneur's activity in this case is a statement from the Unified State Register. 5. In addition to the documents listed in parts 1 and 3 of the present Article an individual entrepreneur ceasing its entrepreneurship

5. In addition to the documents listed in parts 1 and 3 of the present Article an individual entrepreneur ceasing its entrepreneurship activity shall submit to the body carrying out state registration the original of the Certificate on state registration of a physical person as an individual entrepreneur or the Patent to carry out individual entrepreneurship activity as well as receipt confirming payment of state due.

6. If an individual entrepreneur shall cease his/her individual entrepreneurship activity based on the court decision that acknowledge the individual entrepreneur as bankrupt, state registration shall be done by the body carrying out state registration based on the copy of court decision on acknowledgment of him/her as bankrupt, arrived to the body carrying out state registration in the order set up by legislation of the Republic of Tajikistan.

7. If an individual entrepreneur shall cease his/her individual entrepreneurship activity based on the court decision that acknowledge the individual entrepreneur as missing or dead, as well as based on the court decision on ceasing activity of an individual entrepreneur in compulsory order, state registration shall be carried out within two working days from the moment when the relevant copy of court decision is received.

8. If an individual entrepreneur shall cease its activity based on the sentence of the court that came into force in a form of deprivation of right to be involved in certain types of entrepreneurship activity for a certain period, state registration shall be done by the body carrying out state registration within two working days from the moment of receiving information that indicated sentence of the court is coming into force.

9. Cessation of the activity of an individual entrepreneur in case of his/her death shall be done by the body carrying out state registration based on the information about state registration of death of the given person submitted to the body carrying out state registration in the order set up by the legislation of the Republic of Tajikistan.

10. If an individual entrepreneur shall cease its activity due to withdrawal of the document confirming the right of the given person to stay temporarily or reside permanently or in case of expiration of the term of the indicated document state registration shall be done based on the information on withdrawal of the indicated document or expiration of its term submitted to the body carrying out state registration in the set up order taking into account that information on above mentioned term is contained in Single State Register.

Chapter VI. Making changes and amendments into Single State Register

Article 26. Grounds for making changes and amendments into Single State Register

Grounds for making changes and amendments into Single State Register shall be changes in information on legal entities and individual entrepreneurs indicated in Article 8 of the present Law.

Article 27. Order of making changes and amendments into Single State Register

1. Body carrying out state registration shall make changes and amendments into information containing in Single State Register based on the application filled based on the form approved by the authorized tax authority during two working days from the moment of receiving application and issue a statement from Single State Register on making changes and amendments on the basis of receipt confirming payment of state due.

2. While making changes and amendments into Single State Register because of the establishment of branches and representative offices by a legal entity of the Republic of Tajikistan, application shall be attached with the documents indicated in the part 4 of the present Article.

3. Founders, authorized bodies of a legal entity, individual entrepreneurs shall inform about such changes the body carrying out state registration within five working days from the day when the decision was made on changing information indicated in the Article 26 of the present Law. Changes and amendments shall come into force after they were entered into Single State Register. 4. While making changes and amendments because of the creation of the branches or representative offices by a legal entity of the Republic of Tajikistan, the legal entity shall submit the following documents to the body carrying out state registration: 1) application on making amendments into Single State Register because of the creation of the branch or representative office by a

legal entity of the Republic of Tajikistan based on the form approved by the body carrying out state registration. Application shall contain the following information:

a) organizational and legal form of a legal entity;

b) company name of a legal entity;

c) location (address) of the created branch or representative office of a legal entity, contact information of its Head;

d) date of submission of application and signature of applicant.

2) decision on creation of branch or representative office of a legal entity;

3) copy of ID paper of Head of the branch or representative office of a legal entity;

4) proxy on the name of Head of branch or representative office of a legal entity issued in the name of a legal entity.

5. Request from the body carrying out state registration to provide additional documents which are not provided by part 4 of the present Article shall be prohibited.

6. While making changes and amendments into Single State Register on grounds provided under article 27 of the present Law, the document confirming the fact of making changes and amendments into Single State Register shall be the statement from Single State Register. While changing the organizational and legal form and company name of a legal entity as well as last name, first name ans middle name of an individual entrepreneur, document confirming the fact of making changes and amendments into Single State Register shall be a new document confirming state registration with changes made.

Chapter VII. Peculiarities of state registration of creation, cessation of the activity of branches and representative offices of foreign legal entities as well as making changes and amendments in information containing in Single State Register about branches and representative offices of foreign legal entities

Article 28. Order of state registration of creation of branches and representative offices of a foreign legal entity

 State registration of creation of branches and representative offices of a foreign legal entity and issuance of the document shall be done by the body carrying out state registration based on the location (address) of branch or representative office within five working days from the moment of submission of documents list of which is provided in the Article 29 of the present Law.
 In case, if upon expiration of term set up in part 1 of the present article the body carrying out state registration did not carry out registration of creation of the branch or representative office or did not refuse in issuance of state registration on grounds provided by part 1 of the Article 34 of the present Law, body carrying out state registration shall enter information on creation of branch or representative office of foreign legal entity into Single State Register straight after the completion of the above mentioned term and issue the Certificate on state registration of branch or representative office of a foreign legal entity to the applicant or send it to the address indicated in application submitted to the body carrying out state registration.

3. Authorized representatives of a foreign legal entity shall have right to submit documents for state registration of creation of branch or representative office of a foreign legal entity.

Article 29. Documents required for state registration of creation of branches and representative offices of foreign legal entity

1. Following documents shall be submitted to the body carrying out state registration with the purpose of state registration of creation of branch or representative office of a foreign legal entity:

1) application for state registration of creation of branch or representative office of a foreign legal entity based on form approved by the body carrying out state registration. Application shall indicate the following information:

a) organizational and legal form of a foreign legal entity;

b) company name of a foreign legal entity;

c) location (address) of the created branch or representative office of a foreign legal entity;

d) information about the Head of the branch or representative office of a foreign legal entity (information from ID paper, contact information);

f) main type (types) of activity which the branch or representative office of a foreign legal entity is intended to perform;d) date of submission of application and signature of applicant.

2) decision of authorized body of a foreign legal entity on creation of branch or representative office on the territory of the Republic of Tajikistan and on appointment of Head of the branch or representative office of the foreign legal entity which is signed by authorized persons of the foreign legal entity;

 copy of ID paper of the Head of the branch or representative office of a foreign legal entity if documents are submitted by the Head of branch or representative office of a foreign legal entity; copy of ID paper and proxy on the name of authorized person if documents for state registration of branch or representative office of the foreign legal entity are submitted by authorized person;
 proxy on the name of Head of branch or representative office;

5) copy of the document certifying state registration of a foreign legal entity or other legally equal document confirming its legal status;

6) receipt on payment of state due.

2. Documents listed in items 2), 3), 4) and 5) of part 1 of the present Article which are submitted with the purpose of state registration of creation of branch or representative office of a foreign legal entity shall be a subject to translation into state language of the Republic of Tajikistan. Documents listed in item 5 of part 1 of the present Article, submitted with the purpose of state registration of creation of branch or representative office of a foreign legal entity shall be a subject to legalization in the set up order.

Translation of the documents mentioned in items 2), 3), 4) and 5) of part 1 of the present Article and which submitted with the purpose of state registration of creation of branch or representative office of a foreign legal entity shall be notarized. 3. Legalization shall not be required for the documents submitted with the purpose of state registration of creation of branch or representative office of a foreign legal entity by foreign legal entities of the countries – members of relevant international treaties and agreements recognized by the Republic of Tajikistan.

Article 30. Document certifying state registration of creation of branch or representative office of a foreign legal entity

1. Document certifying the fact of state registration of creation of branch or representative office of a foreign legal entity shall be the Certificate on state registration of creation of branch or representative office of a foreign legal entity.

2. In case of loss of the Certificate on state registration of branch or representative office of a foreign legal entity an authorized person of the branch or representative office of a foreign legal entity shall have right to apply the body carrying out state registration for obtaining of its duplicate. Duplicate of the Certificate on state registration of legal entity with note "Duplicate" shall be issued based on application within two working days from the day of submission of the application. Application shall be attached with the advertisement on lost Certificate on state registration of branch or representative office of a foreign legal entity posted in one of the republican organs of press.

Article 31. Order for state registration of cessation of the activity of branch and representative office of the foreign legal entity

1. State registration of cessation of the activity of a branch or representative office of a foreign legal entity shall be done based on the decision made by authorized body of a foreign legal entity or based on the decision of the court in the order set up by the legislation of the Republic of Tajikistan.

State registration of cessation of the activity of branch or representative office of a foreign legal entity shall be done based on the location of state registration of creation of branch or representative office of a foreign legal entity by the body carrying out state registration within five working days from the moment of submission of documents provided under the Article 32 of the present Law.
 Authorized person of a foreign legal entity shall inform in a written form the body carrying out state registration within two

working days from the moment when decision was made on cessation of the activity of a branch or representative office. 4. Body carrying out state registration based on the notification provided under part 3 of the present Article shall enter into Single State Register information that a branch or representative office of a foreign legal entity is in the process of cessation of its activity. 5. Authorized person of a foreign legal entity shall be obliged to provide to the body carrying out state registration documents provided under the Article 32 of the present Law.

6. State registration of cessation of the activity of a branch or representative office of a foreign legal entity on the territory of the Republic of Tajikistan shall be carried out upon the completion of not less than two months from the date of publication of the advertisement about it in one of the republican organs of press.

7. Cessation of the activity of a branch or representative office of a foreign legal entity on the territory of the Republic of Tajikistan shall be considered as complete from the moment when information about it was entered into Single State Register and confirmed by the statement from Single State Register.

Article 32. Documents required for state registration of cessation of activity of a branch or representative office of a foreign legal entity

Following documents shall be submitted to the body carrying out state registration with the purpose of state registration of cessation of the activity of a branch or representative office of a foreign legal entity:

1) application for cessation of the activity of the branch or representative office of a foreign legal entity;

2) decision of authorized body of a foreign legal entity on cessation of the activity of a branch or representative office of a legal entity indicating composition of the committee on cessation of the activity of a branch or representative office;

3) documents certifying returning of stamps and closing bank accounts

4) court decision in case if cessation of the activity of a branch or representative office is performed based on the decision of the court;

5) document certifying acknowledgment of debt by a foreign person before creditors except for tax liabilities;

6) document (act on final tax inspection of a branch or representative office of a foreign legal entity) confirming discharge of all liabilities on taxes incurred in the process of operation of a branch or representative of a foreign legal entity in the Republic of Tajikistan;

7) original of the Certificate on state registration of creation of a branch or representative office of a foreign legal entity;

8) receipt confirming payment of state due.

Article 33. Grounds and order for making changes and amendments in information about branches and representative offices of foreign legal entities containing in Single State Register

1. Grounds for making changes in Single State Register shall be the change of information about branches and representative offices of foreign legal entities provided by Article 8 of the present Law.

2. Body carrying out state registration shall make changes and amendments into information containing in Single State Register based on the application from the authorized person of a foreign legal entity within three working days from the date of receiving the application.

3. A foreign legal entity, its branch or representative office shall inform the body carrying out state registration within the period that does not exceed thirty calendar days from the day when the grounds indicated in part 1 of the present Article is occurred. Changes and amendments shall come into force after they were entered into Single State Register.

4. While making changes and amendments into Single State Register based on the grounds provided under the part 1 of the present Article, document confirming the fact that changes and amendments were entered into Single State Register shall be the statement from Single State Register, if other is not provided by the part 5 of the present Article.

5. While changing the organizational and legal form and company name of a foreign legal entity, document confirming the fact that changes and amendments were entered into Single State Register shall be the new document certifying state registration of a branch or representative office of a foreign legal entity.

6 Statement from Single State Register shall be issued as the document confirming state registration of making changes in information about the branch or representative office of a foreign legal entity when receipt confirming payment of state due is provided.

Chapter VIII. Grounds for refusal in state registration

Article 34. Grounds to refuse in state registration

1. Body carrying out state registration shall have right for refusal in state registration in the following cases:

1) if documents provided for the purpose of state registration do not meet the requirements set up by the present Law;

2) if company name of the legal entity do not meet the requirement of legislation of the Republic of Tajikistan;

3) if other legal entity is registered under identical name on the territory of the Republic of Tajikistan.

2. In case of refusal in state registration a legal entity or an individual entrepreneur shall be sent (handed) a written notification on refusal indicating reasons for refusal and all documents that were submitted by him/her shall be sent back to eliminate revealed contradictions. Copies of the documents that are sent back shall be kept in the body carrying out state registration.

3. Refusal in state registration as well as evasion from state registration could be appealed in the court.

Chapter X. Transitional and final provisions

Article 35. Transitional provisions

1. Legal entities and individual entrepreneurs, branches and representative offices of foreign legal entities registered and carrying out their activity before the promulgation of the present Law, which are subject to state registration in accordance with the present Law shall submit to the body carrying out state registration information provided under the Articles 8, 11, 22, and 29 of the present Law within one year from the day of promulgation of the present Law to enter them into Single State Register. Meanwhile the requirement of item 2) of part 10 the Article 34 of the present Law shall not be applied to such legal entities.

2. Legal entities and individual entrepreneurs, branches and representative offices of foreign legal entities included into Single State Register in accordance with part 1 of the present Article shall be issued a document certifying state registration in accordance with the present Law.

3. In case of non-fulfillment of the requirements of part 1 of the present Article state registration shall be expired from the day of expiry of the term provided under part 1 of the present Article.

4. Operation without entering information into Single State Register in accordance with the part 1 of the present Article shall be considered as illegal entrepreneurship activity and administrative proceedings shall be instituted against persons indicated in the part 1 of the present Article according to the legislation of the Republic of Tajikistan.

5. Entering of information into Single State Register and issuance of the document certifying state registration shall be done free of charge in accordance with part 1 of the present Article.

6. During the period of creation of informational network for state registration of legal entities, individual entrepreneurs, branches and representative offices of foreign legal entities, state registration shall be carried out by the provincial, municipal and district tax offices, with appropriate facilities, according to the list and territories determined by the authorized tax authority.

Article 36. Responsibility for non-fulfillment of provisions of the present Law

A legal entity or an individual entrepreneur shall bear responsibility for the violation of the present Law in accordance with legislation of the Republic of Tajikistan.

Article 37. On acknowledgment of the Law of the Republic of Tajikistan "On state registration of legal entities" as expired

The Law of the Republic of Tajikistan "On state registration of legal entities" from April 22, 2003 shall be acknowledged as expired (Akhbori Majlisi Oli of the Republic of Tajikistan, 2003, № 4, Article 135).

Article 38. The introduction of this Act

This law shall come into force on July 1, 2009.