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НОРМАТИВНО-ПРАВОВОЕ И ИНСТИТУЦИОНАЛЬНОЕ ОБЕСПЕЧЕНИЕ ЭКСПОРТНОЙ ДЕЯТЕЛЬНОСТИ РЕСПУБЛИКИ ТАДЖИКИСТАН

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Внешняя торговля для Таджикистана является важнейшим фактором в решении многочисленных экономических и особенно социальных проблем как в настоящее время, так и в долгосрочной перспективе. Главной задачей государства в этой области является формирование правовых, институциональных и иных условий для развития национального экспорта и повышения его эффективности. Данная статья посвящена анализу и совершенствованию нормативно-правового и институционального обеспечения экспортной деятельности Республики Таджикистан.

Ключевые слова: законодательные акты, экспорт, единство системы, государственное регулирование, политика.

REGULATORY AND INSTITUTIONAL SUPPORT EXPORT PERFORMANCE OF THE REPUBLIC OF TAJIKISTAN

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Foreign trade for Tajikistan is an important factor in solving many economic and social problems in particular, as at present, and in the long run. The main task of the state in this area is to create the legal, institutional and other conditions for the development of the country's exports and improving its efficiency. This article is devoted to the analysis and improvement of the regulatory and institutional support export activities of the Republic of Tajikistan.

Keywords: legislation, the export, the unity of the system, government regulation, policy.

An important role in the regulation of foreign economic relations of the country belongs to the Law of the Republic of Tajikistan «On state regulation of foreign trade» from 03.09.1999, the This law defines the bases of state regulation of foreign trade activities, the procedure for the implementation of domestic and foreign persons, rights, duties and responsibilities of the state bodies of the Republic of Tajikistan in the field of foreign trade activities [1].

The main principles of state regulation of foreign trade activity in the Republic of Tajikistan under this law are:

- the unity of trade policy as an integral part of the foreign economic policy of the Republic of Tajikistan;
- the unity of the system of state regulation of foreign trade activity and monitor its implementation;

- the priority of economic measures of state regulation of foreign trade activity;
- equality of participants of foreign trade activities;
- the protection of the state the rights and legitimate interests of the participants of foreign trade activities.

A particularly important step in the expansion of free trade with foreign partners and to stimulate foreign economic activity was the Decree of the President of Tajikistan «On liberalization of foreign exchange and export operations and measures to ensure the full return to the republic of foreign exchange earnings» from 24.02.1996 In accordance with this decree was significant way reduced non-tariff barriers in foreign trade, reduced the number of licensed goods for free exit of domestic producers on foreign markets [6].

Another important document for the expansion of exports was the Resolution of the Government of the Republic of Tajikistan «On measures to improve the promotion of domestic products on the foreign market» from 08.06.2001, the This document is adopted to enhance the use of the export potential, promoting the competitiveness of domestic goods, as well as to protect the domestic consumer market the country [4].

The next document was the Resolution of the Government of the Republic of Tajikistan «On the Export Development Program of the Republic of Tajikistan for the period till 2015» dated 04.06.2006, the strategic goal of the program is defined [5]:

- improvement of domestic export structure, which is understood as a process of improving the efficiency and increasing the scale of export activity on the basis of expanding the range and improving the quality of exported products;
- improving the commodity and geographical structure of exports;
- use of progressive forms of international trade and economic cooperation.

Another important aspect of the increase in export opportunities of Tajikistan and a prerequisite for its rapid integration into the world economy was that in December 2012, after the completion of the 11-year negotiation process, a protocol was signed on the country's accession to the World Trade Organization (WTO). January 9, 2013 the Parliament of the country ratified the Protocol, and March 2, 2013 Tajikistan became a full member of this organization. As a result, to WTO raises the following potential [2]:

- facilitating access to the markets of other WTO member countries in the medium and long term;
- access to innovative technologies;
- a co-production of finished products by investors from developed countries in Tajikistan;
- more efficient use and optimize the allocation of productive resources;
- reduction of import tariffs, import growth and expansion of the range of consumer goods in the markets of the country;
- use the experience of foreign competitors;
- cancellation of tariff and non-protectionist barriers in relation to the Tajik export;
- the elimination of violations of the principles of national treatment and most favored nation treatment;

- economic growth through increased trade flows in the long term term;
- the use of WTO rules for the settlement of disputes with trading partners.

At the same time, membership in the WTO Tajikistan may incur economic losses, which may include:

- increase the risk of expansion of goods and services of foreign origin in the low number of non-competitiveness of domestic goods;
- complications in the formation of the state budget due to lower tariff barriers on imports and the possible deterioration of the country's trade and payment balances.

In our view it would be useful to develop a program for adaptation of the Tajik economy to the conditions and requirements of the World Trade Organization. The measures taken to regulate and promote domestic exports, of course, improve the ability of producers-exporters. Yet the republic, with its enormous natural, industrial, and human resources, has a low level of use of this potential in the field of foreign trade. In the structure of domestic exports are still dominated by the export of raw materials and the usual processing products, especially primary aluminum and cotton, very few high value-added products.

It should be noted that the adoption of Tajikistan until 2015 export development Programme was not implemented as planned. According to this program, by 2015 the total volume of foreign trade turnover should reach 4.2 billion US dollars, including: export of 2,2217 billion US dollars and imports of US \$ 2.007 billion foreign trade surplus is projected at 214, \$ 7 million.

Basically planned to increase exports through the sale of cotton products (in the program envisages bringing the cotton fiber processing inside the country to a level of 95 %), aluminum (assuming a substantial increase in the volume of production of aluminum and its derivatives) and electricity.

As shown, the analysis of statistical data indicates an increase in the volume of foreign trade, but it is due to the faster growth of imports.

The state program of development of export of the Republic of Tajikistan for the future needs serious revision. World experience shows that, if not formed an integral system of state support for foreign trade, and does not identify specific sources of funding for the development of exports, all taken on the transformation of foreign economic activity measures do not give positive results.

At the moment, the majority of Tajik enterprises with export prospects for products is not able to export their products to foreign markets. Among the most difficult issues of promotion of exports to foreign markets should be noted the lack of information on foreign markets (information security); lack of expertise and experience in the export sector (lack of professionalism); absence of a system to facilitate organization of export (advice for exporters to develop recommendations, conducting comprehensive market research), and others. These issues are currently the most painful for the national exporters.

These adverse factors should be the subject of special attention of the state authorities. Currently, the most appropriate forms of support for Tajik exporters, in our opinion, are the tax incentives, improvement of customs export control, information support of export activities, organizational and other export promotion.

The tax system of the Republic is structured in two areas: the nature of taxation – direct and indirect taxes; on the distribution of tax revenues between the budgets – in the national and local. Tax Code (as amended 29.12.2010) provides for the payment of tax 21, 17 of them – national and 4 – local. As in the national and local taxes provided for other payment compulsory republican and local payments. This means that at any time the lower house of the Parliament of the Republic of Tajikistan or local administration of regions, cities, districts have the right to enter any other payment, and it will be required to pay [1].

Depending on the economic situation in the country, the tax adjustments are made on a regular basis the system, changes and additions aimed to solve current problems. In the Tax Code of the Republic, since 2005, 11 times was amended [6]. As a result of the tax legislation has become cumbersome and in some cases does not correspond to other legislative acts of the Republic of Tajikistan, which has a negative impact on the development of the economy in general and, in particular, on the development of foreign economic activity of the country.

In 2014, in the Republic of Tajikistan acted rate on the main taxes in the amount of:

- value added tax – 18 %;
- tax on income of legal persons – 15 %, except for enterprises of transport and communication sectors, the service sector and the banks, which are taxed at a rate of 25 %;
- tax on road users – 2 % (for retail, procurement, supply and marketing activities – 0.5 %):
- income tax on physical persons – 13 % (. With the amount of income in excess of 100 somoni, or US \$ 22) and 8 % (the amount of income below 100 somoni);
- social tax – 25 % for insurers and 1 % for insured persons;
- tax on excisable goods and excisable activities established by the Government of the Republic of Tajikistan in accordance with the commodity nomenclature of foreign economic activity (in the wording of the Law of 20 March 2008 № 376).

Meanwhile, in neighboring Kyrgyzstan (a country in many ways similar to Tajikistan) VAT is 12 % income tax – 10 %, profit tax – 10 %. A higher tax burden in Tajikistan can act as a factor hindering development of the real sector of the economy [3].

If the tax burden will be heavy for the business, the consequences could be quite adverse. Domestic business will look for opportunities to go into the shadows (today many businesses regardless of size hide real volumes obtained income tax), or take out a headband abroad, where there are conditions for an acceptable rate of return. This fact will also prevent the inflow of foreign investment in the economy.

Of course, Tax Code of Tajikistan provides some benefits. For example, in accordance with Article 214, the export of goods (excluding cotton, cotton, cotton yarn, primary aluminum, precious metals and precious stones, jewelery made of precious metals and precious stones), subject to VAT at the zero rate. In accordance with Article 244 exported excisable goods are exempted from payment of excise duty.

Some experts believe that the tax system in Tajikistan is low efficiency, and that in order to establish an effective tax mechanism aimed at accelerating economic growth and stimulate producers-exporters must be:

- reduce the total amount of taxes;
- reduce the tax burden;
- expand the rights of enterprises to apply accelerated depreciation;
- exempt from VAT the operation, development-oriented industrial production.

Recommended changes in the legislation of some taxes Tajikistan

Tax	The nature of the proposed changes
1. Tax added cost of	1. Full or partial exemption from VAT of operations related to the promotion of economic recovery in industrial production and its export component: a) the exemption from VAT of import of technological equipment, spare parts for the formation or increase of the authorized fund of the enterprise or the technical re-equipment of existing production; b) the exemption from VAT of local kinds of materials and raw materials for domestic enterprises producing goods for domestic and export markets. c) provision of special rules of VAT taxation of import of raw materials for the production of goods. 2. Postepennoe reduction in the VAT rate to 12–14 %
2. Income tax	1. In Tajikistan, about 70–80 % of the equipment needs to be replaced, so should be given enhanced rights to enterprises in the formation of depreciation. Of the Tax Code of the Republic for machinery and equipment for all industries provides the depreciation rate of 15 % (Article 118). We offer a 100 % depreciation of capital costs. The company, buying machinery and equipment, all at once 100 % of its value to the current year expenses. Thus, the company will not pay income tax (15 %) as long as the whole does not cover the costs of technical re-equipment. 2. Osvobozhdenie from income tax (from 3 to 5 years) of newly established enterprises in the production of goods for domestic and export markets. 3. Poetapnoe reduction in the rate of income tax to the level of 10–12 %
3. The tax on mineral extraction	1. Predostovlenie tax benefits in the implementation of research and development of new deposits. 2. Snizhenie tax on the extraction of natural resources, the introduction of export taxes on natural resources, as well as restrictions on the export of natural resources, with a view to their processing within the country and export
4. Special tax regimes	1. Osvobozhdenie taxes (eg value added tax on import, the tax on road users, land tax, tax on owners of motor vehicles; real estate tax; social tax in respect of persons directly employed in the construction and others.) during the construction of industrial facilities. 2. Predostavlenie favorable tax treatment to newly established and existing enterprises engaged in a full cycle of processing of raw materials to finished products (such as: processing of cotton fiber into yarn, cotton fabrics, garments, processing of primary aluminum rolled sheets, wire, light alloy wheels for cars, pipes, foils, alloys, building products, processing of fruits and vegetables, etc.

It appears that the proposed changes to the country’s legislation on certain taxes (Table), will contribute to the development of production and exports. At the first stage in the application of these changes, revenues declined slightly. But in the future, while expanding the tax base and bringing to taxation of taxpayers from the shadow economy, tax revenues to the state budget will grow, which in general will contribute to the economic growth of Tajikistan.

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