

Bishkek city, Government House
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**LAW OF THE KYRGYZ REPUBLIC
ON EXCISE TAX RATES ON GOODS, IMPORTED AND PRODUCED BY BUSINESS
ENTITIES AND INDIVIDUALS
OF THE KYRGYZ REPUBLIC FOR 2006**

Under the editorship of Laws of the KR from June 29 of 2006 № 92, November 22 of 2006 № 185, Decree of the President of the KR, which has a force of law from October 23 of 2007 VII № 466

Article 1.

To approve excise tax rates on goods, imported and produced by business entities and individuals in the Kyrgyz Republic for 2006:

Excise goods			
Tobacco products:			
Cigarette categories	Type	Retail price per one pack	Excise tax rate in soms from extent (pieces) and in percentages to the wholesale price, customs value.
I	Without filter	All retail prices	10,00 soms/1000 pieces.
II	With filter	Retail price till 10 soms including	25,00 soms/1000 pieces.
III	With filter	Retail price from 10,01 to 16,00 soms including	70,00 soms/1000 pieces.
IV	With filter	Retail price from 16,01 to 24,00 soms including	170, 00 soms/1000 pieces.
V	With filter	Retail price not more than 24, 00 soms	270,00 soms/1000 pieces
Cigarettes and cigarillos are levied by excise tax according to category V			
Other tobacco products (not including fermented tobacco)			4 soms/kg

(Under the editorship of Laws of the KR from June 29 of 2006 № 92, November 22 of 2006 № 185)

Article 2.

Procedure and terms of payment of excise taxes are determined in accordance with tax and customs legislation. Excise tax rate is set by the present Law and shall not be changed during its term of effect.

Procedure of determination of cigarettes to the categories depending on the market price to the final consumer is determined in order, set by the Government of the Republic.

(Under the editorship of Law of the KR from November 22 of 2006 № 185)

Article 3.

Prior to adoption in established order of excise tax rate for 2008 rates, set for 2006 will have an effect.

(Under the editorship of Decree of the President of the KR, which is effective from October 23 of 2007 VII № 466)

Article 4.

The present Law will enter into force from January 1 of 2008.

The President of the Kyrgyz Republic

K. Bakiev

Adopted by Jogorku Kenesh
of the Kyrgyz Republic

December 22 of 2005