



ORGANISATION FOR ECONOMIC
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Anti-Corruption Network for Eastern Europe and Central Asia

Istanbul Anti-Corruption Action Plan
The Second Round of Monitoring

Tajikistan

Progress Report

Report is presented by Tajikistan at the 10th Monitoring Meeting on 28-30 September 2011.

The report on Tajikistan's progress in implementation of the OECD recommendations to Tajikistan in the framework of the Istanbul Action Plan of Anti-Corruption Network for Eastern Europe and Central Asia as of September 2011

I. Anticorruption policy

Political will to fight corruption

Holistic approach to countering corruption forms a subject the President of the Republic of Tajikistan regularly references to in his annual addresses to the Parliament. That became particularly evident in the period between 2006 and 2011, when implementation of the nation's political will manifested itself in the consistency of reforms underway.

In his Address to the National Parliament of 20 April 2011, the President of the Republic of Tajikistan noted that, the implemented reform was highly praised by the global community, and Tajikistan for the second year has joined the group of ten reformist states.

However, yet a greater improvement of the investment climate and entrepreneurship by virtue of elimination of artificial administrative hurdles and corruption in particular should continue being a strategic avenue of the Government of Tajikistan's economic policy.

In this respect it is proposed, for the purpose of ensuring a further boost to entrepreneurship in the industrial sphere, with account of attraction of cutting-edge equipment and technologies and a gradual increase of output in the country, to declare a moratorium on any inspections and audits of entrepreneurs who create new companies to manufacture goods and products for the first three years of their operations.

As well, for yet a greater support of entrepreneurship, the respective ministries and agencies are tasked to design and submit for the Cabinet's consideration a bill on cooperation between the state and the private sector.

It is worthwhile noting a provision holding that the Government for its part has undertaken all necessary legal and organizational measures to preclude and expose corruption acts. In 2010 alone, the corruption acts exposure rate soared 2.5 times. In conjunction with this, as a reminder, the Organization of Economic Development and Co-operation lauded Tajikistan for its contribution to fulfillment of obligations proceeding from the UN Convention against Corruption. Given gravity of the challenge, last year, with his fiats the RT President launched additional measures on intensification of the combat against corruption; the National Anti-Corruption Council was established; and on the basis of the aforementioned documents responsibility for preclusion of, and combat against corruption in different sectors is rested upon heads of ministries and agencies, as well as of public bodies. Today, it is imperative to ensure a timely implementation of the said documents and other planned measures so that the society can sense their results. Plus, I want to emphasize that in addition to public agencies, every member of the society should contribute to the fight against corruption.

The implementation of the said reforms with the civil society's participation has recently seen the following moves, among others:

On 23-25 May 2011 the Agency for State Financial Control and Fight against Corruption of the Republic of Tajikistan (the Agency) in tandem with Kokhi Nor public association held an action "Fine arts against Corruption" in the city of Dushanbe. Sponsored by the Swiss Office for Cooperation, the event provided for a sociological express survey to find out the corruption perception level and a round table on development of mechanisms of intensification of the civil society's cooperation with the Agency.

On 8 June 2011, in the National Center for Legislation under the RT President, academics and practitioners from law-enforcement agencies got together for the "Law, corruption, and the society" roundtable to discuss presentations on the issue.

On 23-24 June 2011, on the Agency's initiative and in partnership with UNDP, there was held a workshop entitled "Strengthening the Government and Civil Society Organizations' capacity in the area of awareness of corruption and risk management". The event was sponsored by UNDP and attended by representatives from the Agency and other agencies concerned. As well, in August 2011, in partnership with UNDP and with a contribution by M-Vector international consultancy, which runs a research project into corruption in the water sector, all the regions of the country held focus groups in the water sector and among urban and rural residents on challenges associated with access to potable water and irrigation resources; the second stage of the project is to be run shortly.

On 5 August 2011, Tajikistan hosted a roundtable "Corruption and citizens' rights" initiated jointly by a

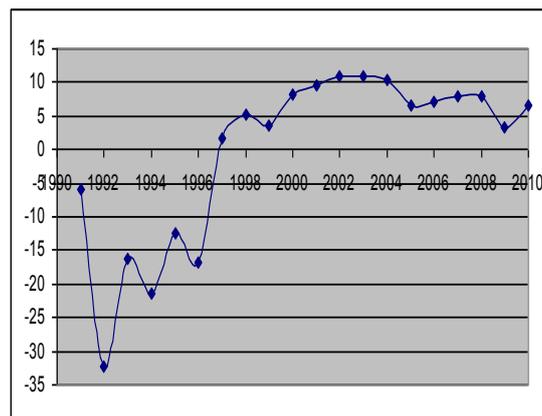
large national NGO “The center for anti-corruption education and propaganda” and the UN mission in Tajikistan. The roundtable was attended by representatives of mass media, public associations and organizations, the Prosecutor General’s Office, the Ministry of Interior, and the Agency. The roundtable participants discussed problems of citizens’ activities as a way of their contribution to public governance and decision making. The roundtable discussions gave rise to proposals for submission to the Cabinet on introduction of mechanisms of practical consideration of citizens’ appeals in the legislation, including, in particular, for a subsequent posting on the web site www.nansmit.tj.

On 5 September 2011, the Centre for Strategic Studies under the RT President (CSS) hosted a scientific-theoretical conference “The State independence of Tajikistan: taking stock of the past 20 years and way ahead”. The conference was attended by the CSS researchers and the Agency representatives.

The CSS data on RT’s economic achievements over the period of independence and main directions of the national economy’s development are presented below:

Development dynamics

- Changes in Depreciation of GDP over the first 6 years of independence;
- 2000-2008: the development renewal stage; the positive development dynamic;
- 2009-2010: deceleration of the pace of development (as a consequence of the global financial crisis)



Development Environment: the Macroeconomic Framework

	2000-2008 (average annual figures)	2009	2010
GDP advancement, as , %	8.8	3.9	6.5
The state budget deficit, as % to GDP	up to 1	0.5	1
Inflation level (by GDP indicators), as %	22.6	12.1	16.7

The accumulated to date record of cooperation with the UN Office on Drugs and Crime, in particular under the aegis of the UN Convention against Corruption Review Mechanism, Tajikistan’s vigorous participation in the Eurasian group on combating money laundering and financing of terrorism (EAG), cooperation with the UNDP Office in Tajikistan and OSCE and in other domestic and overseas anti-corruption organizations prove Tajikistan’s political will to implement international anti-corruption standards in the national public and legal system.

In the context of the below information on implementation of the recommendations and basing on Tajikistan’s nearly 20 year-long record of countering corruption, it should be noted that the national anti-corruption strategy was logically and consistently furthered in the **Additional Measures** on Strengthening Combat Against Corruption in the Republic of Tajikistan approved by the presidential Decree of 30 April 2010. The document formed a program addition to the Strategy, which had been adopted in pursuit of implementation of provisions of the UN Convention against Corruption and the OECD recommendations. The program document provides for an Action Plan on ensuring implementation of the Additional Measures approved by the Tajikistan Government’s Resolution of 2 September 2010 (45 points).

Analysis of the practice and preliminary stages of monitoring of implementation of the National anti-corruption (government) program revealed that, while duplicating some provisions of previously developed plans, the Additional Measures and Plans form a comprehensive mechanism which builds on provisions of the earlier measures and plans and their implementation record, thus ensuring their efficiency and making them mutually complementary.

An equally important lever currently is the draft **Action Plan on securing implementation of the OECD**

Recommendations (as many as 19 points, which provide for such columns therein as the substance and objectives of the Recommendations; concrete measures, project officers, project coordinators and supervisors, and concrete timelines), which provides for serious, thoroughly thought through measures and legislative-programming and organizational steps in order to ensure a timely and efficient realization of the renewed basic recommendations. The document has now been nodded through at 32 Ministries, agencies and institutions and submitted to the National Anti-Corruption Council for approval.

Review of progress in compliance with Recommendations: New recommendation 1.2. (previous recommendation 1)

In accordance with the Resolution of the Cabinet of Ministers of 29 May 2010 №267, ministries, agencies and executive bodies of government on the regional, city and district levels were bound to submit, on the semiannual basis, progress reports on implementation of items of the Matrix of measures on implementation of the Anti-Corruption Strategy for 2008-2012 (the Matrix), while the Agency was commissioned to submit, on the annual basis, detailed information to the Government of the Republic of Tajikistan. The Resolution also rests upon the above government agencies and institution responsibility for drafting respective departmental Strategy implementation plans.

The Agency prepared a detailed analytical study on the progress in implementing the Strategy in 2008-2010. The document was submitted to the RT Government on 14 January 2011. Consequently, following the executive order by the Executive Office of the RT President of 19 July 2011, the Agency submitted to the Government an updated report on progress with implementation of the Strategy Matrix items by respective agencies in the first half 2011. The analytical reports and updates referenced to the degree of compliance with the Matrix requirements (in full, largely, or partially).

Being a coordination body under executive agencies of the RT Government in regard to combat against corruption, in accordance with the Action Plan approved by its Director, since the first half 2011 the Agency has audited the actual progress in implementing requirements of the RT Anti-Corruption Strategy for 2008-2012 across individual Ministries and agencies. More specifically, in early 2011, the Agency was examining the Ministry of Health Care and the Ministry of Education's performance in this regard. During on-site inspections, the Agency staff examined the said Ministries' internal anti-corruption programs and action plans for their implementation, consistency of progress made with implementing the National Strategy and the degree to which they match the sectoral peculiarities of administration of the health care and educational systems. Having exposed drawbacks, the Ministries received written instructions and recommendations to close a gap. The Ministries were at pains to remedy the situation and to submit to the Agency satisfactory information.

The analysis of results of three generalizations completed over recent years showed that it has increasingly been ministries and agencies that carried out sector-specific activities relating to the combat against corruption. More specifically, their efforts focused on working with senior public officials, provision of methodological support, contribution to workshops and roundtables where the following issues were discussed: building departmental normative and organizational (institutional) mechanisms designed to prevent corruption, preclude from a conflict of interests, ensure transparency in the public administration sphere and the government's accountability before the civil society, to secure access to information, introduce a single point of contact, and to ensure all the agencies run their web sites. Numerous positive amendments were (and currently are) introduced to the legislation in the area of administrative legal relations, economy, tax and customs law. The amendments in questions are based on the Anti-Corruption Strategy and are congruent with international standards, thus helping implement anti-corruption measures and moves, whether in the financial and fiscal sphere, or in the socio-economic and tax areas.

Specifically, on 28 June 2011, the new RT Act "On Security" was adopted. The act identifies legal fundamentals of security of a person, citizen, society and the state, and it regulates the national security system. Art. 6 of the Act holds that corruption poses one of threats to the Republic's security, while Art. 20 provides for intensification of the fight against crime, including its organized forms and corruption, as one of the tasks relating to maintenance of public security. Meanwhile, Art. 25 maintains that the most important duty of public agencies and officials and one of criteria of their performance in office is ensuring security of public institutions. The requirements to ensure security shall be taken into consideration in the course of: strategic planning of avenues and stages of the nation' socio-economic development; design, adoption and execution of normative legal acts and other acts issued by public agencies and officials. Civil servants are banned from taking decisions and actions potentially capable of calling the state power's authority into question and leading to a misfeasance in office. Lastly, the Article in question holds that procedures of making by public officials of government agencies decisions

relating to allocation of funds out of the national and local budgets, including state procurement appropriations, disbursed credit resources, issued permits and licenses, granting to economic agents established by law benefits and preferences, should be open, to the extent the law allows it, and transparent.

Such legislative measures of the Anti-Corruption Strategy implementation continue being reflected in adopted normative legal acts, including in particular by means of references in the text of a legal act to by-law regulation of these or those rules and procedures of their implementation, as well as to governmental and departmental plans.

The first column (item) of the Action Plan on ensuring implementation of the OECD recommendations provides for a measure on summarizing the process of monitoring of the anti-corruption system in the country until September 2012, for the purpose of implementation of p. 63 of the Concept of Development of the Prognostic Legislation of the Republic of Tajikistan approved by the presidential Decree of 19 February 2011, which set a plan of development of a national Anti-Corruption Strategy for 2013-2020.

New recommendation 1.3.

The Action Plan on ensuring implementation of the OECD recommendations provides for a measure on development of a methodology of conduct of sociological surveys on corruption by February 2012 and holding, starting from the first half 2011 and no less than once in three years, a comprehensive sociological research into corruption phenomena. The document provides for conducting such a study in cooperation with international and public organizations, with research findings presented to the National Anti-Corruption Council of the Republic of Tajikistan. Such a research was co-sponsored by the Center for Strategic Studies under the RT President and the UNDP Office and its findings were presented in August 2011. In parallel with that, since June 2011 the Center has teamed up with the OECD Office in Tajikistan, an expert team from Lithuania and local anti-corruption agencies to run another comprehensive sociological research into the state of corruption in Tajikistan.

New recommendation 1.4.

As noted above, there exist planned measures to regalanize the national civil society's participation in the combat against corruption, and such measures are regularly and extensively covered by the media and disseminated through the Internet. The respective column of the Action Plan on ensuring implementation of the OECD recommendations provides for a measure on development of a model Statute of procedures and operations of a Public Commission for preclusion of corruption and the procedure of its approval by the National Council in December 2011.

New recommendation 1.5 (previous recommendation 6)

The Action Plan on ensuring implementation of the OECD recommendations provides for organization of research and applied centers, with the deadline being the late 2011. More specifically, such a center is to be established under the auspices of the Department of Law of the Tajik National University, following a proposal the University put forward in the course of coordination of the plan. Given the Department's 50 year-long record of tuition, a training course for practitioners would help marry theory and practice.

It is planned to enter into agreements on anti-corruption education with NGOs and international organizations in 2011-2012. This year, the Agency concluded such agreements with three NGOs, including: a memorandum on cooperation with "The Law and prosperity" international NGO (holding a contest on the best anti-corruption poster, as announced on the respective web-sites and in media, as well as holding meetings with rural residents in Bokhtar, Rudaki and Tursunzade districts, and co-sponsoring a training seminar on corruption-related risks due to an anti-corruption evaluation of law for civil society institutions); an agreement with an NGO "The Center for anti-corruption education and propaganda" (a planned implementation of a series of projects in cooperation with international organizations); and an Agreement with the All-Russia Anti-Corruption Commission's representative office in Tajikistan.

New recommendation 1.6 (previous recommendation 2)

With his Decree of 14 December 2010, the President of the Republic of Tajikistan established the National Anti-Corruption Council of the Republic of Tajikistan. The Council's activities are spearheaded by the Prime Minister, and its members are heads of public agencies, as well as leaders of political parties, whose representatives were elected to the Parliament, the Ombudsman, civil society (trade-union, media, youth, business associations) representatives. The National Council enjoys such key powers as the right to attract to its

meetings heads of public agencies, local self-government bodies, public associations and consider their information about preclusion of, and countering corruption. The Council's Chairman has the right to give instructions and executive orders to ministries and agencies with regard to fulfillment of the Council's decisions. The National Council's mission is to evaluate and consider issues relating to combat against corruption and to coordinate public agencies and civil society's activities on preclusion of, and fight with corruption.

II. Criminalization of corruption

New recommendations 2.9., 2.10. (previous recommendations 3, 4 and 5)

On the basis of the "The procedure of conduct of the uniform accounting and registration of criminal acts and persons who committed them" approved by the Government Resolution of 22.12.2009, the Action Plan on ensuring implementation of the OECD recommendations implies development of a methodology of uniform methods of evaluation and assessment of the state of corruption at ministries and agencies. The methodology should be designed by March 2012. It should be noted that the Agency's central office has developed and continues to improve the respective record of analytical divisions – namely, the Department for methodology and evaluation of financial control of the Head Public Finance Control Division, the information and analytical Bureau, the Bureau for analysis and operative procedures of the Head Division for combat against corruption and corruption-related economic crime, the control-methodological Bureau of the investigative Department, the Bureau for analysis and prevention of corruption in the public sector of the corruption prevention Division, the Sector for analysis and planning of the Organizational-Inspection Division. Press releases the Agency posts on its web site at: <http://anticorruption.tj/> highlight on the Agency's operations and a stable year-on-year growth of performance indicators of the specialized anti-corruption agency as a coordinating body for the public sector and the civil society.

New recommendations 2.1., 2.2., 2.3. (previous recommendations 7, 8, 9, 10 and 13)

With regard to these recommendations, the Action Plan on ensuring implementation of the OECD recommendations provides for the responsible body, the Task Force on bringing the national law in line with the UN Convention Against Corruption, to ensure harmonization of the respective RT legislation, criminalization of trading with influence and bribery of foreign public officials, and extension of the concept of public official, within the deadline of August 2012. A bill on introducing amendments to the Criminal Code of the Republic of Tajikistan with regard to establishment of criminal responsibility for acceptance of bribes from foreign public officials and staff of international organizations (except for those enjoying the diplomatic immunity) provided for by item 37 of the Action Plan on ensuring implementation of Additional Measures until late 2011 is currently under development. As well, other aspects of criminalization of corruption in compliance with the standards of the UN Convention against Corruption are currently evaluated by the national law-enforcement agencies of the Republic of Tajikistan, as some of them, eg. establishment of criminal responsibility for trading with influence, are subject to consideration with account of the fundamental principles of the national legal system of RT and should be introduced in the law with account of the national peculiarities.

As to recommendation 13, it should be noted that on 23 December 2010, the Head of the Executive Office of the RT President approved the Action Plan on implementation of the Financial Action Task Force' (FATF) basic recommendations with regard to combat against legalization of criminal proceeds and financing of terrorism. The Action Plan in question has been implemented consistently. In compliance with the Executive Instruction of the Head of the Executive Office of the RT President of 29 August 2011 concerning introducing amendments to the Criminal Code of the Republic of Tajikistan in accordance with requirements set forth in the aforementioned Action Plan, the Agency, with a due reference to international standards and recently enacted Act of the Republic of Tajikistan of 25 March 2011 "On countering legalization (laundering) of criminal proceeds crime and financing of terrorism", put forward proposals to the already nodded through and reworded by ministries and agencies Art. 262 of the CC of RT, whose hypothesis was laid as "Legalization (laundering) of criminal proceeds", which implies adding to the list of legalized criminal assets set forth in the disposition, the ones located overseas, among others. As well, it was proposed in comments to the Article in question, which concern relief of the person from liability for an early reporting on a crime and on the scale of the latter (large and especially large one), to introduce, as a separate comment, definitions of kinds of assets, which, in the course of pre-trial investigation, should be subject to seizure and forfeiture to the State. Also, it was proposed to complement the national CC with Art. 262¹ «Legalization (laundering) of proceeds obtained by a person as a result of his (her) commitment of a crime", i.e.

making the person, who constitutes the source of origin of criminal assets, the subject of that crime.

New recommendation 2.4, 2.5 (previous recommendation 11)

In addition to the aforementioned currently implemented measures, the respective column of the Action Plan on ensuring implementation of the OECD recommendations provides for introducing amendments to the procedural law for the sake of bringing them in consistency with the FATF Recommendations. The deadline for this assignment is July 2012.

New recommendation 2.6 (previous recommendation 12)

The respective column of the Action Plan on ensuring implementation of the OECD recommendations provides for introducing amendments to provisions of the criminal-procedural law and the law on operative-investigative activities that concern conducting operative-investigative activities, with a subsequent notification of bodies which have elected (appointed) them. As well, it is provided for amending the CC of RT with a provision on suspension of the period of limitation with regard to bringing to responsibility a person occupying a position which grants him immunity for criminal prosecution. Item 17 of the Action Plan on ensuring implementation of the OECD recommendations provides for revision of the legal status of such persons, whose immunity in certain instances forms the cause for malfeasance and corruption, with the implementation deadline being late 2011.

New recommendation 1.7 (previous recommendation 14)

Notwithstanding recently formed task forces on introducing amendments to the criminal law of the Republic of Tajikistan, in accordance with this particular recommendation, the respective column of the Action Plan on ensuring implementation of the OECD recommendations provides for development by October 2011 of an Executive Order of the RT President on establishment of a task force on bringing the national law in line with provisions of the UN Convention Against Corruption and conduct of monitoring of progress in implementation of the Convention's requirements. As well, as a separate sub-item, it is provided to undertake measures on improving the national law and intergovernmental treaties for the purpose of establishing clauses with regard to repatriation of criminal assets and reducing the term of execution of international law-enforcement agencies' inquiries. The timeline for this exercise is December 2011.

III. PREVENTION OF CORRUPTION

The respective column of the Action Plan on ensuring implementation of the OECD recommendations provides for a comprehensive implementation of new recommendations 2.8, 3.2 (the 15th, 16th, 17th and 18th basic ones).

It is provided to incorporate respective amendments, which concern reporting of assets and interest, diffusion of ethical standards, into legislative acts on civil service, combat against corruption, citizens' petitions, the Tax, Labor and Criminal Codes, the Code of the Civil Servant's Ethics of the Republic of Tajikistan. As well, it is planned to design a bill "On preclusion of conflict of interests" and conclude agreements by and between institutions of advanced training on delivery of an on-site training course for law-enforcement agencies and courts' personnel. The deadline of this exercise is March-April 2012.

An efficient mechanism of ensuring implementation of Recommendation 17 became the recently promulgated Act of the Republic of Tajikistan of 16 December 2010 "On state protection of parties to the criminal litigation". A separate sub-item of the respective column of the said Action plan provides for development, until November 2011, of a draft State Program on ensuring safety for parties to the criminal trial. The draft document in question provides for mechanisms of a by-law implementation of the aforementioned Act, including an expenditure breakdown, which has now been agreed upon by ministries and agencies and submitted to the Government for its subsequent approval by the national Ministry of Interior.

New recommendations 3.1., 3.3.

The respective column of the Action Plan on ensuring implementation of the OECD recommendations provides for a sub-item, which reads that until January 2012, in accordance with requirements set forth in item 2 of the Action Plan on ensuring Additional Measures, it is necessary to ensure development and to promptly submit to the RT Government a bill which provides for legal and organizational grounds of anti-corruption evaluation of legal acts and draft normative and legal acts for the purpose of identification and elimination of corruptogenic factors therein and submission to the RT Government a draft act on introducing respective amendments to the Act "On normative legal acts". Another sub-item of this column provides for development of Guidelines on methodology

and methods of conduct of anti-corruption evaluation of normative and legal acts and their drafts.

On 16 August 2011, the Office of the OSCE Bureau in cooperation with law-enforcement agencies, the Ministry of Economic Development and Trade, and the Ministry of Finance co-organized a presentation of alternative bills "On anti-corruption evaluation of normative and legal acts and draft normative and legal acts" developed by the Agency with account of best international practices. The bill in question has currently been submitted to ministries and agencies concerned for approval.

Yet another column of the Plan provides for introducing amendments to the Act of the Republic of Tajikistan "On the Agency for State Financial Control and Combat against Corruption of the Republic of Tajikistan" with regard to expansion of its preventive functions and establishment under its Corruption Prevention Department of a structural unit on monitoring and anti-corruption evaluation of legislation.

In the meantime, there should be shortly resolved the issue of assignment of additional cadres to set up such a unit. In addition, on the invitation of the Office of the OSCE Bureau, in late September 2011, three staffers of the unit should go to Lithuania to take a training course on conduct of anti-corruption evaluation at the local Bureau of Special Investigations.

New recommendation 3.5. (previous recommendation 19)

The Action Plan on implementation of OECD recommendations provides that until November 2012 a special advanced training course for staff of the Agency for Public Procurement of Goods, Works and Services, representatives of purchasing offices, the private sector and law-enforcement agencies should be in place on requirements of law in the area of public procurement, as well as on compliance with ethical standards and recent amendments to the Statute of the Agency for Public Procurement of Goods, Works and Services.

Another sub-item holds that by February 2012 there should be introduced amendments to the RT Act "On public procurement of goods, works and services" and Resolution of the RT Government of 2 October 2010 № 500 "On approval of procedures of opening of tender bids with regard to public procurement of goods, works and services in respect to investment projects in the Republic of Tajikistan" should be improved on that basis.

New recommendation 3.4. (previous recommendation 20)

The Action Plan on ensuring implementation of OECD recommendations provides for introduction of amendments to the law with account of the new Act of 28 June 2011 "On the Accounting Chamber of the Republic of Tajikistan", with the deadline of the exercise being December 2011. It should be noted that the Act in question was developed following international standards and provides for Accounting Chamber's independent status and broad powers with regard to evaluation of execution and formation of the state budget and conduct of the external audit of execution of the budget items by all the agents concerned.

Recommendation 21

The Action Plan provides for development and submission of amendments to the law "On the right to access to information", with the deadline of September 2011.

In addition, the Action Plan provides for implementation of new recommendation 3.7. which concerns political parties' financial accountability and expenses incurred by electoral funds, ethical rules for political public officials by means of introduction of amendments to the respective law by October 2012; new recommendation 3.8., which provides for improvement of the Constitutional Act of the Tajikistan "On courts of law of the Republic of Tajikistan", "The statute on examination and attestation commissions under the Council of Justice of the Republic of Tajikistan" and the Judiciary Code of Ethics basing on requirements set forth by items 10, 13 and 16 of "The judicial and legal reform program in the Republic of Tajikistan for 2011-13" for the purpose of research into the issue and upgrading judges' qualifications and provision of legal conclusions (with the deadline of July 2012); and new recommendation 3.9., which provides for studying into and development, in cooperation with the Business Association of Tajikistan and with the deadline of July 2012, of reworded versions of the Tax Code and the Customs Code of Tajikistan, the law "On protection of, and support to entrepreneurship in the Republic of Tajikistan" and other normative acts of Tajikistan on the above matters and submission of concrete proposals on their improvement to the Government.

This report was prepared by the Agency for State Financial Control and Combat against Corruption of the Republic of Tajikistan