

Taxation of legal entities of the Republic of Uzbekistan providing catering services

(a) generally established regime

(b) preferential regime applied in districts and cities of tourist zones with preferential regime (see. Annex 4)

	Type of tax	Subject	Object of taxation	Common rates	Preferential tax rates		Note	Ground
					Tax rate	The period of validity of the preference		
1.	Value Added tax (VAT)	Legal entities	1) turnover for the sale of goods (services), the place of sale of which is Republic of Uzbekistan; 2) import of goods into the territory of the Republic of Uzbekistan	12%	Not applicable	Not applicable		Section 10 of the Tax Code of the Republic of Uzbekistan
2.	Income tax	Legal entities	difference between total income and expenses	15%	Not applicable	Not applicable	The tax base is reduced by the amount of: up to 12 million soums - expenses of economic entities allocated annually until January 1, 2025 for the maintenance of sanitary and hygienic nodes, catering facilities, service facilities, temporary parking points, service areas of roadside infrastructure	Section 12 of the Tax Code of the Republic of Uzbekistan. The Resolution of the President - 3514
3.	Turnover tax	1. Legal entities whose total income does not exceed one billion soums = 90'000 USD 2. Business entities providing catering services, hotel (accommodation), shopping, entertainment, tour operator and travel agency services	1) total income; 2) transfer of goods (services)	4%	1%	from April 1, 2022 to January 1, 2025	For business entities registered in tourist zones of districts and cities specified in Appendix N 1 to Presidential decree - 104	Section 20 of the Tax Code of the Republic of Uzbekistan (Part 25 Article 483)
4.	Personal income tax.	1) individuals - residents of the Republic of Uzbekistan; 2) non-residents of the Republic of Uzbekistan who receive income from	1) total income of the taxpayer: total income consists of income received by the taxpayer during the reporting (tax) period:	12%	Not applicable	Not applicable		Section 13 of the Tax Code of the Republic of

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					Tax rate	The period of validity of the preference		
		sources in the Republic of Uzbekistan. The obligation to calculate, withhold and pay taxes to the budget at the source of payment is imposed on legal entities that pay income to the taxpayer and are recognized by tax agents	i) from sources in the Republic of Uzbekistan and abroad - for individuals - residents of the Republic of Uzbekistan; ii) from sources in the Republic of Uzbekistan - for individuals					Uzbekistan
5.	Social tax	1. Legal entities; 2. Business entities in the field of retail trade and catering, if, according to the results of the current reporting (tax) period, income from hotel services (accommodation), passenger and cargo transportation, repair and maintenance of vehicles, computer services, repair of household appliances, agro- and veterinary services, as well as services provided in entertainment centers make up at least 60% of total income	employer's expenses for the remuneration of employees and foreign personnel	12%	1%	from April 1, 2022 to January 1, 2025		Section 14 of the Tax Code of the Republic of Uzbekistan. Part 25 Article 483; Resolution of the President-104
6.	Property tax of legal entities	1. Legal entities; 2. Business entities for objects located in the specified territories of districts and cities specified in Appendix N 1 to the Resolution of the President - 104	immovable property	1,5% per year (except unfinished)	1% of the amount accrued for these types of taxes at the total rate	from April 1, 2022 to January 1, 2025	for business entities registered in tourist zones of districts and cities specified in Appendix N 1 to the Resolution of the President – 104	Section 15 of the Tax Code of the Republic of Uzbekistan (Part 25 Article 483). The Resolution of the President - 104
7.	Land tax from legal entities	1. Legal entities that have land plots on the rights of ownership, possession, use or lease; 2. Business entities for objects located in the specified territories of districts and cities specified in Appendix N 1 to the Resolution of the President - 104	land plots	See Annex 1	1% of the amount accrued for these types of taxes at the total rate	from April 1, 2022 to January 1, 2025	for business entities registered in tourist zones of districts and cities specified in Appendix N 1 to the Resolution of the President – 104	Section 16 of the Tax Code of the Republic of Uzbekistan. Part 25 Article 483. Resolution

	Type of tax	Subject	Object of taxation	Common rates	Preferential tax rates		Note	Ground
					Tax rate	The period of validity of the preference		
								of the President - 104
8.	Tax on the use of water resources	1. Legal entities 2. Legal entities providing catering services as participants of the Charvak Free Tourist Zone	use of water resources (water resources used from surface and underground sources) - the volume of water used	See Annex 2	Not applicable	Not applicable		Section 17 of the Tax Code of the Republic of Uzbekistan
9.	The fee charged for the sale of alcoholic beverages by public catering enterprises	Legal entities (having confirmation of the notification of the authorized state body on the beginning of the sale of alcoholic beverages by alcohol retailers and catering enterprises)		See Annex 3	Not applicable	Not applicable		Section 19 of the Tax Code of the Republic of Uzbekistan

**Taxation of legal entities of the Republic of Uzbekistan
providing catering services as participants of the Charvak Free Tourist Zone**

	Type of tax	Subject	The object of taxation	Common rates	Preferential tax rates		Note	Ground
					Tax rate	The period of validity of the preference		
10.	Property tax of legal entities	Legal entities, FEZ participants, carrying out the types of activities provided for in the Investment Agreement	immovable property	1.5% per year (except unfinished)	0%	depending on the amount of investment they have made: - in the amount of 3 million USD up to 5 million USD - for 3 years; - in the amount of 5 million USD up to 15 million USD - for 5 years; - in the amount of 15 million USD and above - for 10 years		Chapter 68 of the Tax Code of the Republic of Uzbekistan (Article 473, 474). Presidential Decree - 4853. Resolution of the Cabinet of Ministers 196. Resolution of the Cabinet of Ministers 365.
11.	Land tax from legal entities	Legal entities, FEZ participants, carrying out the types of activities provided for in the Investment Agreement, having land plots on the rights of ownership, possession, use or lease	land plots	See Annex 1	0%	depending on the amount of investment they have made: - in the amount of 3 million USD up to 5 million USD - for 3 years; - in the amount of 5 million USD up to 15 million USD - for 5 years; - in the amount of 15 million USD and above - for 10 years		Chapter 68 of the Tax Code of the Republic of Uzbekistan (articles 473, 474). Presidential Decree - 4853. Resolution of the Cabinet of Ministers 196. Resolution of the Cabinet of Ministers 365.
12.	Tax on the use of water resources	Legal entities, FEZ participants, carrying out the types of activities provided for in the Investment Agreement	use of water resources (water resources used from surface and underground sources) -	See Annex 2	0%	depending on the amount of investment they have made: - in the amount of 3 million USD up to 5 million USD - for 3 years;		Chapter 68 of the Tax Code of the Republic of

	Type of tax	Subject	The object of taxation	Common rates	Preferential tax rates		Note	Ground
					Tax rate	The period of validity of the preference		
			the volume of water used			<ul style="list-style-type: none"> - in the amount of 5 million USD up to 15 million USD - for 5 years; - in the amount of 15 million USD and above - for 10 years 		Uzbekistan (Article 473, 474). Presidential Decree - 4853. Resolution of the Cabinet of Ministers 196. Resolution of the Cabinet of Ministers 365

Basic tax rates for non-agricultural land
in the context of the regions of the Republic of Uzbekistan are set in absolute value per 1 hectare in the
following sizes (Article 429 of the Tax Code of the Republic of Uzbekistan)

Regions	Basic tax rate, calculated per 1 hectare (in millions of soums)
Tashkent:	
Zone 1	242
Zone 2	193
Zone 3	149
Zone 4	99
Zone 5	50
Republic of Karakalpakstan	31
Andijan region	39
Bukhara region	32
Jizzakh region	32
Kashkadarya region	32
Navoi region	32
Namangan region	39
Samarkand region	39
Surkhandarya region	29
Syrdarya region	24
Tashkent region	33
Ferghana region	33
Khorezm region	32

Exchange rate (approximate): 1 USD= 11500 UZS.

**Tax rates for water resources
taken from surface and underground sources within the established limit,
(in absolute value per cubic meter)**

N	Taxpayers and objects of taxation	Tax rate per 1 cubic meter (in soums)	
		surface sources of water resources	underground sources of water resources
1.	Enterprises of all sectors of the economy (with the exception of those specified in paragraphs 2 and 3), as well as individual entrepreneurs and individuals who have non-residential real estate objects intended for entrepreneurial activity and (or) income extraction.	265	320
2.	Industrial enterprises.	570	680
3.	Power plants and utilities.	90	110
4.	The volume of water used for irrigation of agricultural lands and breeding (cultivation) of fish, including dehqan farms and individuals with agricultural land.	45	45
5.	Volume of water used for washing motor vehicles.	2 410	2 410
6.	Volume of water used for the production of soft drinks and alcoholic beverages, except beer and wine.	30 500	30 500

Exchange rate (approximate): 1 USD= 11500 UZS.

**Marginal rates
of fees for the right to retail certain
types of goods for 2023**

N	Type of tax	Marginal rates (in soums) per month			
		Tashkent	Nukus, cities - regional centers	other cities	other localities
1.	The fee charged for the right to sell alcoholic beverages.	1 200 000	840 000	600 000	300 000
2.	The fee charged for the right to sell alcoholic beverages by public catering enterprises.	600 000	420 000	300 000	150 000

Exchange rate (approximate): 1 USD= 11500 UZS.

LIST
of districts and cities of tourist zones with preferential treatment for business entities
providing catering services, hotel (accommodation), shopping, entertainment, tour operator and travel
agency services in these territories
(appendix to the Decree of the President of the Republic of Uzbekistan dated 27.01.2022 N PP 104).

N	District (city)	Region
1.	Takhtakupyr	Republic of Karakalpakstan
2.	Hujaili	
3.	Ellikkala	
4.	Honobod	Andijan region
5.	Kagan	Bukhara region
6.	Romitan	
7.	Arnasoy	Jizzakh region
8.	Zomin	
9.	Forish	
10.	Kitob	Kashkadarya region
11.	Shahrisabz	
12.	Kamashi	
13.	Hatirchi	Navoi region
14.	Nurota	
15.	Kiziltepa	
16.	Chust	Namangan region
17.	Yangikurgan	
18.	Urgut	Samarkand region
18-1.	Payaryk	
18-2.	Samarkand	
18-3.	Taylak	
19.	Havast	Syrdarya region
20.	Boysun	Surkhandarya region
21.	Angren	Tashkent region
22.	Ahangaran	
23.	Parkent	
24.	Bostanlyk	
25.	Rishtan	Ferghana region
26.	Bogot	Khorezm region
27.	Khiva	
28.	Khiva (village)	