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# In Uzbekistan the Law “On Special Economic Zones” has been adopted

On 17 February 2020 the President of the Republic of Uzbekistan has signed the Law “On Special Economic Zones” (the “Law”).

The Law “On Special Economic Zones” determines the basic concepts and provisions for the creation, extension of the period of operation and liquidation, borders change, management, participants` status, customs regulation, taxation and land use.

This Law envisages a number of categories of special economic zones: free economic zone, special scientific and technological zone, touristic-recreational zone, free trade zones and special industrial zone. Moreover, the Law establishes general rules applicable to all types of special economic zones, as well as specific rules relevant to each category of special economic zones.

Participants of special economic zones shall be provided with tax and customs privileges. Tax privileges shall be granted in accordance with the Tax Code of the Republic of Uzbekistan. Furthermore, the Law determines types of goods eligible for customs privileges. According to the Law, special economic zones are created by the decision of the President of the Republic of Uzbekistan for a maximum period of 30 years. The Law prohibits the denial of land plot allotment to a participant in a special economic zone.

Please also note that the Law establishes requirements to local content. As pursuant to the Law, legal entities, incorporated within the territory of special economic zones, shall be staffed by at least ninety percent of Republic of Uzbekistan citizens.

The Law enters into force after three months, namely on 19 May 2020. Upon the effective the Law also replaces the Law of the Republic of Uzbekistan “On Free Economic Zones” dated 25 April 1996, which currently regulates activities of economic zones.

## Өңірлер

ЎЗБЕКСТАН