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New incentives for value added tax (VAT) and customs duties in Uzbekistan

To support the import of new technological equipment that is not produced in Uzbekistan, Article 6 of Article 246 of the Tax Code of the Republic of Uzbekistan provided for the exemption of such equipment from VAT. In addition, according to clause 13 of the article of the Customs Code of the Republic of Uzbekistan, such equipment and spare parts for them are also exempt from customs duties. It should be noted that in case of sale or free transfer of equipment within 3 years from the moment of its import into the territory of the Republic of Uzbekistan, the incentive on customs duty shall be canceled but the obligation to pay will be restored for the period of application of the incentive.

In accordance with the Resolution “On approval of the Regulations on the procedure for appliance of incentives by legal entities directing funds for investments” No.2918 dated August 25, 2017, new technological are understood as machines, apparatus, installations, mechanisms involved directly in the technological process of production of goods, works and services, year of issue no more than 3 years at the time of registration under the customs regime “release for free circulation”. It should be noted that in order to confirm the year of manufacture, the customs authority shall be provided with a technical passport of the manufacturer or any other document of the manufacturer, which must contain the year of manufacture of the equipment.

The list of technological equipment exempted from import customs duties and VAT is provided in the Resolution No.2436 of March 20, 2013. This Resolution is planned to be changed and supplemented by January 1, 2020.

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