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From January 1, 2019, new rates of import customs duties and excise tax on excisable goods imported into the country come into effect.

The current rates will be applied till the end of 2018. It is stipulated in the annex to the Presidential Decree "On measures to further streamline foreign economic activity and improve the system of customs and tariff regulation of the Republic of Uzbekistan".

Under the decree, the rates of customs duties on 3,410 commodity items are reduced, namely:

- edible fruits and nuts (74 items)
- ready-made products from meat, fish (104 items)
- vegetable and fruit processing products (196 items)
- plastics and articles thereof (110 items) – as raw materials
- garments and clothing accessories (157 products)
- electric machines and equipment (297 items)
- And much more.

It should be noted that the rates were revised considering the following principles of customs and tariff regulation:

- ▶ strengthening the regulatory function of customs tariffs
- ▶ unification of the prices of customs payments for goods of similar type, purpose, property, and composition, products identical to those in the commodity nomenclature of foreign economic activities;
- ▶ unification of excise tax rates for excisable goods, its application to goods harmful to human health and the environment.
- ▶ creation of conditions for providing local producers with raw materials and materials not produced in the country or produced in insufficient quantities and used in the production of export-oriented products;
- ▶ improving the system of tariff regulation of foreign economic activity;
- ▶ maintaining the provision of favorable conditions for the import of modern technological equipment and machinery.

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УЗБЕКИСТАН

