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A new tax regime for certain categories of taxpayers is being implemented in Uzbekistan

In accordance with the amendments to the Tax Code introduced by the Law “On amendments and additions to the Tax Code of the Republic of Uzbekistan” No.3PY-714 dated September 14, 2021, a special taxation procedure may be established **in certain territories** of the Republic of Uzbekistan, providing for the application of special tax rates.

Separate territories of the Republic of Uzbekistan with a special taxation procedure are: Sokh district, Chungar mahalla of Rishtan district, as well as Shakhimardan, Yordan mahallas and Tashtepa street - 2 Khosilot mahallas of Fergana district of Fergana region.

Tax rates in certain territories of the Republic of Uzbekistan are established in the following amounts:

- ▶ for profit tax– 1%;
- ▶ for personal income tax – 1%;

For taxpayers carrying out entrepreneurial activities in certain territories of the Republic of Uzbekistan, the tax on income of individuals in a fixed amount is paid in the amount of twenty-five thousand sums per quarter;

- ▶ for social tax:

for legal entities (excluding budgetary organizations) – 1%. This tax rate is applied to the wages fund of individuals engaged in labor activities in certain territories of the Republic of Uzbekistan;

for individual entrepreneurs operating in certain territories of the Republic of Uzbekistan - in the amount of at least one size of the calculation basis value per year;

- ▶ for turnover tax– 1%.

There will be applied a coefficient of 0.1 to the tax rates for property tax, land tax and tax for the use of water resources, established in Articles 415, 422, 429, 437 and 445 of the Tax Code, apply in relation to immovable property and land plots located in certain territories Of the Republic of Uzbekistan, as well as water resources used in these territories.

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