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# There have been adopted measures to improve the record keeping system of taxpayers in Uzbekistan

On September 22, 2021, there was adopted the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan “On measures to further improve the record keeping of taxpayers and simplify the procedure of refunding value added tax” No.529 (the “Resolution No.529”).

Legal entities with a State share of 50% or more and VAT payers are obliged to perform following actions from January 1, 2021:

- ▶ Registering all activities related to fixed assets, intangible assets and inventories by business entities, as well as the formation and reduction of its charter capital in the automated information system “E-aktiv”;
- ▶ Reflecting changes in the system “E-aktiv” in case of destruction and write-off of stocks after expiration of the storage period in the course of economic activity, no later than 3 working days.

According to the Resolution No.529, the State Tax Committee forms the list of disciplined taxpayers based on the risk analysis program and publishes it on its official website.

Applications to the special registration of VAT payers with tax authorities are considered within 7 days. The VAT payer is automatically issued a certificate of special registration if the results of the application are not presented within the mentioned period.

From January 1, 2021, the State Tax authorities will register lease (acquisition) agreements and gratuitous use of the real property by legal entities. The registration is carried out remotely only in electronic form.

## Practice areas

### [TAX](#)

## Locations

UZBEKISTAN