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# Incentives for leather and footwear industry in Uzbekistan

## Incentives for leather and footwear industry in Uzbekistan

In Uzbekistan, it was adopted Presidential Decree, "On measures to further stimulate the development and growth of export potential of leather and footwear and fur industries".

The Decree sets a number of incentives for the members of the Association "Uzcharmsanoat" for export and sale of leather and footwear and fur products. The Association's membership comprises organisations engaged in the procurement, storage and processing of leather and footwear and fur raw materials, automated animal slaughtering, the production of wool, scrawl and artificial leather products, leather goods, footwear. The organisation might enter into the Association voluntary.

Till January 1, 2023, members of the Association, as well as UC "Uzcharmimpex" are exempt from payment:

- profit tax and property tax, a unified tax payment for micro-firms and small enterprises, as well as mandatory contributions to state trust funds;
- customs payments (except charges for customs clearance) for construction materials not produced in the country and imported in the framework of projects, according to the lists approved by the Cabinet of Ministers of the Republic of Uzbekistan. For products not included in the list, it is granted a postponement for the payment of customs duties (except for customs clearance fees) for a period of up to 60 days from the date of acceptance of the customs declaration.

At the same time, tax privileges and incentives are applied exclusively to:

- specialised organisations for the slaughter of cattle, equipped with modern automated complexes;
- organisations carrying out collection and preparation of leather and footwear and fur raw materials, for their further usage of organisations-members of the Association provided that the share of revenues from the above listed activities constitutes 80% of total revenue, for the reporting period;
- organisations carrying out processing of leather and footwear and fur raw materials, as well as, the production of components, fittings, artificial leather, wool and scrawl products provided that the share of revenues from the above listed activities constitutes 60% of total revenue, for the reporting period.

## Locations

**UZBEKISTAN**