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New measures to support participants of special economic zones are adopted in Uzbekistan

There was adopted the Resolution the President of the Republic of Uzbekistan “On measures to further support the participants of special economic zones” No.ПП-5243 (the “Resolution No.ПП-5243”) dated September 14, 2021.

Under the Resolution No.ПП-5243 the following measures are established:

- ▶ participants of special economic zones included in the register as of October 1, 2020 get full unused tax benefits that were cancelled for the participants of special economic zones from January 1, 2020 for a period from three to ten years starting from their registration in the register. Tax benefits are based on the investment volume made;
- ▶ participants of special economic zones have right to defer repayment (payment by installments) of VAT and custom duties related to manufacture or import of components, raw materials and materials for own needs for up to 120 days without interest;
- ▶ the amount of excess VAT will be reimbursed to the participants of the special economic zones within seven days.

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