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Participants in special economic zones will be provided with additional benefits

Uzbekistan adopted the Law “On amendments and additions to the Tax Code of the Republic of Uzbekistan” No.3PY-783 dated July 12, 2022 (the “Law No.3PY-783”). In accordance with the Law No.3PY-783 the following participants of special economic zones, in addition to other benefits specified in Article 473 of the Tax Code of the Republic of Uzbekistan, are exempt from paying income tax:

- ▶ participants with investments from USD 3 000 000 (three million) to USD 5 000 000 (five million) for a period of 3 (three) years;
- ▶ participants with investments from USD 5 000 000 (five million) to USD 15 000 000 (fifteen million) for a period of 5 (five) years;
- ▶ participants with an investment volume of more than USD 15 000 000 (fifteen million) for a period of 10 (ten) years.

At the same time, the validity period of the benefits is calculated from the date of acceptance into operation of the production facility (service provision facility) in the territory of the special economic zone.

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