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Some customs duties for certain types of goods are canceled in Uzbekistan

The President of the Republic of Uzbekistan signed the Resolution “On measures to create additional amenities for the uninterrupted supply of industrial production with raw materials” No. ПП-392 dated October 12, 2022 (the “Resolution No. ПП-392”).

According to the Resolution No. ПП-392, until January 1, 2025, a zero rate of import customs duty is applied on certain types of raw materials and semi-finished products. The list of goods covered by this exemption consists of 21 items and includes certain types of plants, tires, dyes, fabrics, etc.

Also, the Resolution No. ПП-392 supplements the list of technological equipment exempt from customs duty and value added tax when imported into the territory of the Republic of Uzbekistan with a list of technological equipment, analogues of which are not produced in the republic.

The Resolution No. ПП-392 established that within the framework of the “processing in the customs territory” regime, the requirement to secure the payment of customs payments is abolished for all participants in foreign economic activity.

In addition, starting from January 1, 2023, in the absence of the cost of certain services in contracts, the taxable income of a non-resident is calculated based on the market value of these services. Also, the current procedure for calculating the taxable income of a non-resident from the provision of installation and (or) commissioning and commissioning services, personnel training and other similar services is cancelled.

According to the Resolution No. PP-392, the government commission on foreign trade, investment, development of local industry and technical regulation is vested with a number of new powers in the field of approving lists and countries with a high quality and control system.

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