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# Excise tax on imported vehicles and recycling fee

According to the Presidential Decree “On measures to further streamline foreign economic activity and stimulate the development of the domestic market for motor vehicles” dated 3 June 2020, No.ПП-4739, from 1 August 2020, the current excise tax rates on the following types of imported vehicles are canceled:

- ▶ tractors, semi-trailer truck, and skidders (HS codes of group 8701);
- ▶ motor vehicles with different engine sizes and capacities, including diesel and semi-diesels (group 8702);
- ▶ passenger cars and other motor vehicles intended primarily for the transport of people, including vans and racing cars (group 8703);
- ▶ motor vehicles for the transport of goods (group 8704).

Moreover, from 1 August 2020, the approved rates of the recycling fee begin to operate. This fee is charged from:

- ▶ individuals and legal entities when importing (releasing for free circulation) vehicles to the territory of Uzbekistan;
- ▶ legal entities in the production (assembly, manufacture) of wheeled vehicles, self-propelled vehicles, and its trailers sold on the territory of Uzbekistan.

In this case, the amount depends on the type, category, and technical characteristics of the vehicle - from 30 to 1 500 base calculation values<sup>[1]</sup> (approximately USD 653 to 32 693).

<sup>[1]</sup> One base calculation value is UZS 223 000 (approximately USD 22).

## Practice areas

[TAX](#)

### Locations

**UZBEKISTAN**

