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# Uzbekistan introduces changes to tax legislation

On April 28-29, 2022, a plenary session of the Senate of the Oliy Majlis of the Republic of Uzbekistan was held. At the plenary session, the Law “On Amendments and Additions to the Tax Code of the Republic of Uzbekistan” (the “Law”) was considered and approved.

According to the Law:

- ▶ donations to the Public Child Support Fund are non-deductible expenses in determining the tax base;
- ▶ from February 1, 2022 to January 1, 2025, business entities (including business entities exporting through a commission agent (attorney), exporting dyed fabric, dyed textile and sewing and knitwear products, pay social tax at a tax rate of 1 percent. At the same time, this exemption applies to taxpayers whose revenue from the export of dyed fabric, dyed textile and sewing and knitwear products is at least 80 percent of the revenue from the sale of all goods and services;
- ▶ from May 1, 2021 to December 31, 2022, the import of vegetable oil, sunflower and flax seeds, as well as soybeans, turnover for the production and (or) sale of vegetable oil (except cottonseed oil) into the territory are exempt from value added tax;
- ▶ for the period from October 10, 2021 to December 31, 2022, the turnover on the sale of meat (beef, lamb), live animals (cattle and sheep) and products of their slaughter, potatoes, as well as their import into territory of the Republic of Uzbekistan is exempt from value added tax.

