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# Uzbekistan provides new preferential conditions for the participants of SEZ

According to the Resolution of the President “On measures to further support the participants in special economic zones” No.ПП-5243 dated September 14, 2021, it was established that in connection with the cancellation of income tax benefits for participants in special economic zones (the “SEZ”) from **January 1, 2020**, the unused part of these tax benefits will be fully applied for participants in SEZ included in the register of participants in SEZ as of **October 1, 2020**, for a **period of 3 to 10 years** from the date of their inclusion in the register based on the volume of investments they made.

The document also provides that the participants of SEZ from **September 15, 2021** are granted the right to defer the repayment (payment by installments) of value added tax and customs duty in the manufacture of products and the import of components, raw materials and materials for their own needs for up to 120 days without accrual and requesting security for payment of interest thereon.

The relevant ministries were instructed to prepare a draft law within two months, providing for the provision of income tax benefits to participants in SEZ based on the volume of investments they have made.

## Practice areas

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