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# Uzbekistan takes measures to support business

In accordance with the Resolution of the President “On measures to support business entities to reduce the negative impact on the economy of a sharp drop in air temperature” No. ПП-43 dated February 3, 2023 (the “Resolution No. ПП-43”), business entities will be given the opportunity to pay tax debts that have increased (formed) as of February 1 in relation to January 1, 2023, in installments in equal shares (from March 1 to July 1, 2023) without accruing interest, setting additional conditions and requiring security.

Moreover, until April 1, 2023, the following are suspended:

- ▶ accrual of penalties on tax debts of business entities;
- ▶ application of penalties to business entities for overdue accounts receivable on foreign trade operations;
- ▶ accrual of interest and penalties for non-payment of payments under state acts acquired by business entities with installment payment terms payable in December 2022 and January 2023, including the initial payment;
- ▶ enforcement of judicial acts and acts of other bodies related to recovery in favor of the state in respect of business entities that have encountered difficulties due to a sharp drop in air temperature.

## Practice areas

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