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Tax control and appealing procedure in Uzbekistan

Tax legislation of the Republic of Uzbekistan envisages 2 (two) types of tax control, which include tax inspection and tax monitoring. The former will be subject to further discussion in the following paragraphs.

Types of tax inspections and the conducting procedure:

Tax inspections envisaged under the Tax Code of the Republic of Uzbekistan are conducted to monitor compliance with tax laws by taxpayers, payers of levies and tax agents. Tax authorities are entitled to conduct the following 3 (three) types of tax inspections:

- 1) a cameral (in-house) tax inspection;
- 2) an on-site tax inspection;
- 3) an audit of tax operations.



Practice areas

[TAX](#)

Locations

UZBEKISTAN

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