

COST OF DOING BUSINESS IN UZBEKISTAN



2016

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REPUBLIC OF UZBEKISTAN

Geographic location: Uzbekistan is situated between Amudarya and Syrdarya rivers in the central part of Central Asia. A landlocked country.

Coordinates: 41-00 northern latitude, 64-00 eastern longitude.

Area: Total – 448 900 sq. km; including land – 425 400 sq. km; water – 22 000 sq. km. The territory of the country extends 1 425 km west-to-east, and 930 km north-to-south.

Borders: Total length – 6 221 km. The length of the border with Kazakhstan – 2 203 km, Turkmenistan – 1 621 km., Tajikistan – 1 161 km, Kyrgyzstan – 1 099 km., Afghanistan – 137 km, respectively.

Climate. The climate of Uzbekistan is sharply continental. Average temperature in January falls as low as – 6° C, while average temperature in July reaches +32° C. Average annual precipitation ranges between 120-200 mm in the valleys, and 1 000 mm in the mountainous regions. The amount of precipitation is insignificant, thus, agriculture largely depends on irrigation. The largest rivers are Amudarya and Syrdarya. Total length of Amudarya is 1 437 km, and of Syrdarya – 2 137 km, respectively. There are several major artificial lakes such as Chardara water reservoir in Uzbekistan.

Natural resources. Based on natural and geographic context, Uzbekistan is one of the most favorable regions in Central Asia. The country has major production and mineral potential, unique agricultural resources, significant amount of semi-finished materials generated in the processing, and advanced infrastructure.

Contemporary level of mineral exploration is linked with development of rich deposits of precious, non-ferrous and rare metals, all types of hydrocarbon fuel – oil, natural gas and gas condensate, brown and half-coking coal, shales, uranium and many types of inputs for building materials.

A wide range of minerals have been discovered including approximately 100 types of minerals, 60 of them are being currently used in the national economy.

Uzbekistan ranks among the first in the world in terms of proven reserves of the natural resources such as gold, uranium, copper, natural gas, tungsten, potassium salts, phosphorite and kaolin clay reserves. Inter alia, Uzbekistan ranks fourth in the world in gold reserves and seventh in gold mining; eighth in natural gas production; tenth-eleventh in copper reserves; seventh-eighth in uranium reserves and eleventh-twelfth in its mining.

Investment climate. Uzbekistan created favorable investment climate, broad system of legal guarantees and preferences for foreign investors, as well as comprehensive system of measures to promote operations of companies with foreign investments.

Advantages that modern Uzbekistan offers to foreign companies include political and macroeconomic stability, favorable nature and climate, convenient geographic location in the center of major regional markets, transportation-logistics system integrated into the network of international-scale land and air communications, diversified manufacturing base as well as intellectual and human capacity.



MACROECONOMIC INDICATORS

Indicator	2004	2006	2008	2010	2012	2014	2015
GDP, UZS billion	12261.0	21124.9	38969.8	62388.3	97929.3	144867.9	171369.0
<i>including:</i>							
Manufacturing	2146.7	4597.2	9148.2	14882.5	23456.6	34841.3	41531.0
Agriculture	3242.3	5298.0	7673.0	11226.0	17283.8	24938.3	28544.3
Construction	588.2	1072.4	2178.4	4033.5	6168.6	9805.4	12587.0
Transportation and communications	1251.2	2329.7	4866.0	7181.9	11624.7	16488.7	18897.7
Trade	1179.3	1892.1	3369.7	5781.4	8618.0	12480.1	14274.1
Other	2128.4	3796.9	7879.9	13566.1	22681.3	34111.1	40457.8
Net taxes on products and export-import operations	1724.9	2138.6	3854.6	5716.9	8096.3	12203.0	15077.1
Investments in fixed capital, UZS bln	2629.0	4041.0	9555.9	15338.7	22797.3	35233.3	40737.3
Foreign direct investments, UZS bln	292.1	541.2	2376.3	3778.4	3668.6	5489.4	5524.0
Exports, USD mln	4853.0	6389.8	11493.3	13023.4	13599.6	14109.0	
Imports, USD mln	3816.0	4781.6	9704.0	9175.8	12816.5	13984.3	
GDP per capita, UZS thousands	476.9	802.8	1439.5	2228.0	3313.4	4709.7	5524.0
GDP growth, %	7.4	7.5	9.0	8.5	8.3	8.1	8.0
Share of small businesses and private entrepreneurs in GDP, %	35.6	42.1	48.2	52.5	54.6	55.8	56.7
Inflation (Consumer Price Index), %	3.7	6.8	7.8	7.3	6.8	6.1	5.6
Central Bank refinancing rate, %	18.0	16.0	14.0	14.0	12.0	10.0	9.0
Minimum monthly wage, UZS	6 530	12 420	28 040	49 735	79 590	118 400	130 240
Official foreign exchange rates (as of December of the respective year)							
USD /UZS	1058.00	1240.00	1393.00	1640.0	1985.46	2422.4	2809.98
EUR/UZS	1431.90	1625.89	2050.36	2165.13	2625.93	2987.74	3074.19
SFR/ UZS	926.20	1015.64	1294.37	1707.09	2175.37	2456.79	2849.59
RUB/ UZS	38.02	47.16	48.58	53.63	65.14	46.55	39.99

DEMOGRAPHICS and EMPLOYMENT

Indicator	Unit	1999	2003	2007	2011	2012	2013
Average annual number of permanent residents	1,000 persons	24311.6	25567.7	26868.0	29339.4	29774.4	30243.2
Number of working-age population, total:	1,000 persons	8924.1	9621.2	11299.2	12541.5	12850.1	13163.0
– of which, women	% of total	44.2	44.0	47.2	45.4	45.4	45.6
– of which, men	% of total	55.8	56.0	52.8	54.6	54.6	54.4
Employment, in entire economy:	1,000 persons	8885.0	9589.0	10735.0	11919.1	12223.8	12523.3
– non-government sector	1,000 persons	6653.0	7621.0	8370.0	9549.7	9860.6	10182.2
– government sector	1,000 persons	2232.0	2290.0	2365.0	2369.4	2363.2	2341.1
Employed at companies with foreign investments	1,000 persons	82.0	93.0	147.0	155.2	159.5	165.5
Employed at companies of small businesses and individual entrepreneurs	1,000 persons	4316.5	6679.0	7762.8	8402.3	8913.5	9519.6
Average age of workforce	years	34.6	35.4	36.1	36.6	36.6	36.7

Sources: Statistical bulletins, www.stat.uz, www.data.gov.uz

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STARTING A NEW BUSINESS

REGISTERING A COMPANY

Inspectorates for Registration of Business Entities under district and city khokimiyats are responsible for government registration of newly created enterprises in Uzbekistan, except for enterprises with foreign investments (EFIs). EFIs are registered with the Ministry of Justice of the Republic of Uzbekistan, the Ministry of Justice of the Republic of Karakalpakstan, regional Departments of Justice and Department of Justice of Tashkent city. Legislation mandates minimum requirements¹ to the amount of authorized funds of the enterprise depending on the organizational and legal form.

Notification-based procedure of business registration with concurrent registration with state tax and statistical authorities including online registration was introduced.

Since January 1, 2016, Single Centers for Provision of Government Services to Businesses through “Single Window” Centers were established at the Inspectorates for Registration of Business Entities under district and city khokimiyats, replacing the existing “single window” services at different agencies, which were providing public services.

Requirements to the Minimum Size of the Authorized Funds of Business Entities*

Organizational and Legal Form of Business Entities	Minimum Amount of Authorized Funds
Joint-stock company	400 000 USD**
Limited Liability Company	40 MMW
Additional Liability Company	40 MMW
Unlimited partnership	50 MMW
Commandite partnership	50 MMW
Unitary company	-
State Unitary Company	-
Private enterprise ***	-
Family enterprise	10 MMW
Farm enterprise	-
Dekhkan (smallholder) with Legal Entity status	-
EFIs registered at the justice authorities	150 000 USD**
Representative office or a branch, acting as an independent legal entity and having a separate account in the cases envisaged by law.	-

* In case the business is engaged in licensed operations, minimum amount of authorized funds should correspond to the requirements set by legislation for these operations.

** At the exchange rate of the Central Bank of Uzbekistan as of the date of state registration.

*** If, upon the end of the second and every consecutive fiscal year, the value of net assets of the private enterprise is less than its authorized funds, the private company must reduce its authorized funds to the amount not exceeding the value of its net assets.

¹ Legislation of Uzbekistan also mandates minimum requirements to the amount of authorized funds (assets, net assets) of enterprises, involved in licensed type of operations. These regulatory requirements are contained in the respective provisions on the licensing procedures and mandatorily recorded in license agreements.

SINGLE PORTAL OF INTERACTIVE PUBLIC SERVICES

The Single Portal of Interactive Public Services of Uzbekistan (Single portal) was designed and launched online on July 1, 2013 in order to provide broad access for users, primarily for businesses, to information on government services, and provision of public services based on “single window” principle. The Single Portal implies provision of online services at the following address www.My.Gov.uz.

A user from anywhere in the country has the opportunity to use selected interactive services at any time. Utilizing the Single Portal, a user can file an online complaint, proposal, or application. There is a possibility to obtain one-way and two-way interactive public services as well as transaction services provided by the government bodies.

Over 600 public institutions and organizations are connected to the Single Portal, and over 230 public services are offered through the Single Portal including chargeable services. Detailed information can be found in the Register of Interactive Public Services (page 124).

The Call Center of the Single Portal can be reached by dialing “1060” as well as (8 800) 200-18-18 (7/24).

PROVISION OF SINGLE WINDOW BASED PUBLIC SERVICES TO BUSINESS ENTITIES

Since January 1, 2016 Single Centers for Provision of Government Services to the Business Entities based on the “Single Window” principle were established at the Inspectorates for Registration of Business Entities under the district (town) khokimiyats. Since the inception date of operation of the aforementioned centers, “single window” services of ministries, state committees, and other government bodies and organizations ceased their operations.

The Single Centers for Provision of Government Services to the Business Entities based on the “Single Window” principle provide 16 types of services to businesses, including:

- turnkey access to utility grids;
- approval of buildings’ and facilities’ refacing (renovation of facades);
- permit for reprofiling and reconstruction;
- permit for construction and assemblage work;
- certificate of government registration of rights for land plots;
- certificate of government registration of rights for buildings, facilities, and perennial plantations;
- state registration of mortgage and mortgage agreements for commercial buildings of legal entities;
- permit for retail trade of alcoholic beverages;
- permit for the right of sale of alcoholic beverages by catering facilities;
- permit for mobile/off-site trading;
- permit for placement of outdoor advertisement;
- permit for transfer of residential property to non-residential property;
- report on reclamation of lands damaged in mining operations;
- permit for cutting trees and bushes not included in forestry zones;
- permit for special water use or water consumption;
- permit for special use of plants.

Business Registration Expenditures

Service	Cost, in MMW or soums
State duty for state registration of businesses	1 MMW
State duty for state registration of EFI by justice bodies	5 MMW + 500 USD
Notarizing the charter and constituent agreement, per document*	25% of MMW
Consular legalization of the records from the trade register about foreign founder**	10 USD
Translation of the trade register, per page	7-10 USD
Notarizing the signature of the translator	10% of MMW
Notarizing the authenticity of the signatures when opening bank accounts	2% of MMW
Manufacturing seals and stamps***	50 000 – 100 000

* Required in registration of EFI

** Companies with foreign investments and other companies with foreign capital are required to submit the records from the trade register in the country of registration of the founder. This record must be endorsed by the consular institution of Uzbekistan.

*** Round stamps are not mandatory for small businesses.

Membership Fees of the Chamber of Commerce and Industry of Uzbekistan

Entity	Membership fee, MMW	
	Admission fee	Annual fee
Associated Members	negotiable, but at least 50	negotiable, but at least 200
Regional level associated members	50	150
Large-scale businesses	10	100
Small businesses	3	20
Microfirms	2	6
Individuals engaged in entrepreneurial activity without forming a legal entity	0,5	1

CHAMBER OF COMMERCE AND INDUSTRY OF UZBEKISTAN

The Chamber of Commerce and Industry of Uzbekistan (CCI) was established in 2004 based on the Decree of the President of Uzbekistan and operates based on the Law on Chamber of Commerce and Industry of Uzbekistan. CCI is a non-government non-profit organization, which unites business entities regardless of their ownership form, number of workers, the size of capital and sector of operations.

Main goals of operations of CCI are as follows:

- Creating favorable environment for business development;
- Improving business environment;
- Safeguarding the rights and legitimate interests of the members of the Chamber;
- Facilitating contacts of entrepreneurs with foreign partners.

CCI members are granted a number of incentives and preferences focused on business facilitation in our country. For example, CCI members can use free-of-charge information on existing legislation of Uzbekistan related to taxation, customs procedures, business law, banking legislation, construction, etc. CCI protects the rights and legitimate interests of its members in government bodies, while the staff of the CCI participates in audits of the CCI members activities by various oversight bodies. For these purposes, the “Call Center” (hotline) for rapid legal services has been established.

CCI supports its members in obtaining preferential loans and promoting foreign investors, buying raw materials and equipment as well as in exports promotion including consignment terms through the system offices and trade houses of CCI in 20 countries of the world. Furthermore, CCI members are granted 10% discount on the costs of services of GS1 Association in obtaining bar codes for products as well as up to 50% discount in renting premises and equipment, accommodation of their guests at the best hotels in Tashkent. The staff of the companies – CCI members can attend trainings and retrainings at preferential rates in different fields of expertise. Internships in Germany, Turkey, Israel, Russia, Malaysia, Japan, South Korea, India, Singapore, and other countries are also organized for them.

LABOR CONDITIONS

The Labor Code of Uzbekistan adopted 21.12.1995 (last amended in 2014) is the main labor document, which regulates labor relations between employers and employees in Uzbekistan, which, inter alia, determines minimum labor conditions.

Minimum Labor Conditions

Normal duration of working time	At most 8 hours per day or 40 hours per week
Duration of probation period	At most three months
Frequency of remuneration	At least once every 2 weeks
Remuneration for overtime, weekend and holidays	At least double
Payment for night shifts (22:00 – 06:00)	At least 1.5-fold
Severance pay at termination of labor contract	At least one average monthly wage
Paid annual leave	At least 15 work days at the rate of average wage
Paid maternity leave	70 calendar days prior to childbirth and 56-70 calendar days after childbirth with payment of public social welfare

Types of a business week in accordance with work time schedule

5-day (40 hours) business week – 8-hour working day and 7-hour pre-holiday working days;

6-day (40 hours) business week – 7-hour working days and 5-hour pre-day off working days as well as 6 hour pre-holiday workdays (in case of Saturday – 4 hours);

36 hours business week – 6 hour working day and 5 hour pre-holiday working days.

Holidays (non-business) days in 2016:

January 1	New Year Day;
March 8	International Women's Day;
March 21	Nauruz Holiday;
May 9	Day of Remembrance and Honor;
July 6*	Ramazon Hayit (Eid ul-Fitr);
September 1	Independence Day of the Republic of Uzbekistan
September 12 *	Qurbon Hayit (Eid ul-Adha);
October 1	Teachers' Day;
December 8	Constitution Day of the Republic of Uzbekistan.

** The dates of Ramazon Hayit (Eid al-Fitr) and Qurbon Hayit (Eid al-Adha) can be moved by one day.*

STAFF RECRUITMENT

Businesses can recruit workers independently or may contact specialized human resource agencies, which maintain databases on vacancies and rates for workers of different specialties. The cost of the headhunting services is negotiable. The cost of the service is equivalent to the monthly wage of a recruited worker.

The following factors may influence the cost of the service:

- Popularity of the profession (occupation) announced in the vacancy;
- Urgency of the request;
- Selection of several specialists for one position, specialty;
- Command of additional skills by a specialist, enhanced professional requirements;
- Command of several professional skills (competences) by a worker.

In many cases the amount of requested wage exceeds market (effective) rates by around 30 percent. No upfront recruitment fee is charged. The fee is paid after actual commencement of work by a worker. Recruitment agencies offer guaranteed replacement of a worker within 3 months after commencement of employment (base guarantee period – 30 days since starting date of employment).

In order to support business entities with recruitment of specialists, district (city) Employment Facilitation and Social Security Centers of the Ministry of Labor and Social Protection of Population of the Republic of Uzbekistan also provide support in search and recruitment of employees. This public service is provided free-of-charge.

Average wages in Tashkent city as of January 1, 2016*

Specialty	Monthly wage, USD	Specialty	Monthly wage, USD
Hotel administrator	480	Customer Service Manager	270
Sales administrator	410	Ad and PR manager	400
Restaurant administrator	460	Merchandiser	400
Manager assistant	370	Office manager	200
Auditor	600	Security guard	200
Accountant	460	Translator	400
Web designer	500	Assistant accountant	250
Driver	280	Software programmer	600
Medical consultant	400	Salesman	300
Chief accountant	550	Psychologist	800
Chief technologist	480	Editor	900
Customs declaration expert	480	Secretary – referent	200
Designer	575	Procurement manager	390
IT specialist	600	Foreign trade specialist	550
Engineer	500	Process Engineer	600
Commercial Director	620	Commodity expert	400
Copyright holder	390	Trade agent	250
Creative manager	600	Trade representative	800
Logistics specialist	800	Financier	600
Marketing specialist	420	Financial analyst	500
HR manager	420	Economist	575
Sales manager	250	Legal advisor	700

* Based on experts' views, average wages in other cities are 20-50% lower than in Tashkent.

Individual Income Tax *

Starting from January 1, 2015 4-tier taxation scale has been introduced for individual income tax, stipulating zero rate in calculating this tax. That is, individual income below one monthly minimum wage shall not be levied individual income tax.

Individual entrepreneurs can hire from 1 to 3 employees depending on the type of business by making insurance contribution to the extrabudgetary Pension Fund for each employee at the rate of 50 percent of one minimum wage and fixed tax at the rate of 30 percent of the rate for individual entrepreneur – employer. Individual entrepreneurs are exempt from payment of fixed tax for hired employees – graduates of vocational colleges within 12 months after their graduation from the college.

Amount of taxable income	Amount of Tax	Amount of Individual Retirement Account Contribution (IRAC)	Amount of taxes payable (less IRAC)
up to 130 240	0	0	0
From 130 241 up to 651 200 (130 240 x 5)	7.5 percent of the amount exceeding 130 240	1 percent of the amount exceeding 130 240	6.5 percent of the amount exceeding 130 240
From 651 201 up to 1 302 400 (130 240 x 10)	39 072 + 17 percent of the amount exceeding 651 200	5 209,6 + 1 percent of the amount exceeding 651 200	33 862,4 + 16 percent of the amount, exceeding 651 200
From 1 302 401 and above	149 776 + 23 percent of the amount exceeding 1 302 400	11 721,6 + 1 percent of the amount exceeding 1 302 400	138 054,4 + 22 percent of the amount exceeding 1 302 400

Notes: 1. Minimum monthly wage (MMW) in the period of January – December 2016 is 1 562 880 (130 240 x 12) soums.

2. Starting from January 1, 2016 the effective rates of individual income tax are as follows: zero, minimum – 7.5%, middle – 17%, maximum – 23% (Annex N 9 to the Resolution N 2455 of the President "On Projections of Basic Macroeconomic Parameters and Indicators of the State Budget of Uzbekistan in 2016" dated 22.12.2015).

3. In estimating individual income tax and preferences for respective income levels, 130240 soums – MMW as of January 1, 2016 shall be used (Article 186 (1) of the Tax Code). The rate of mandatory monthly contribution into the individual retirement savings account in 2016 is 1% of taxable amount of the salary (income) of the employee deducting the amount of income taxable at zero rate (1 MMW).

4. Mandatory contribution to IRSA shall be deducted from the estimated individual income tax (Section 3 of the Statute on the Procedures of Calculation and Payment of Mandatory Contributions into Individual Retirement Savings Accounts, registered by the Ministry of Justice under N 1515 on 6.10.2005).

5. Rate of mandatory insurance contributions into the extrabudgetary Pension Fund in 2016 is 7.5% of the pre-tax amount of salary (income) of the employee.

RECRUITMENT AND TAXATION OF FOREIGN WORKFORCE

A foreign citizen can work in Uzbekistan only with confirmed right to work issued to him//her based on the appropriate form and permit obtained by the employer. Permit is issued by the Agency for External Labor Migration (www.migration.uz).

Permits are issued to Uzbek legal entities, companies with foreign investments operating in Uzbekistan as well as Uzbek and foreign individuals living in Uzbekistan and using foreign workers. The length of the working period of foreign employees should not exceed the term of the permit.

Permit is issued for one year, labor contract is extended with endorsement of the parties based on the required documents submitted by the employer before expiration of the labor contract according to the current legislation.

A fee of up to 10 MMW is charged for the permit (confirmation) and its extension.

Foreign individuals are taxed on the territory of Uzbekistan according to the Tax Code of Uzbekistan and in line with its international treaties. Meanwhile, the income of an individual – non-resident of Uzbekistan received from the source of income in Uzbekistan must be taxed at the source without deduction at the following rates:

- Dividends and interest – 10 percent;
- Income generated by providing international transportation services (freight-related income) – 6 percent;
- Income received under labor contracts and service contracts – 20 percent.

A foreign national with a resident status is levied an individual income tax the same way as citizens of Uzbekistan.

LICENSING AND STANDARDIZATION

LICENSES AND PERMITS

In Uzbekistan those activities, which may cause harm to rights and legitimate interests, public health and security, and which cannot be regulated otherwise except licensing, are subject to licensing. The list of 58 types of activities, which require respective licenses, is determined by the Resolution № 222-II of the Oliy Majlis dated 12.05.2001.

According to the Resolution №225 of the Cabinet of Ministers of Uzbekistan dated August 15, 2013, the list of permit documents in the field of entrepreneurial activity was approved (see p.131). At the same time, it is prohibited to introduce new types of permit procedures not stipulated by the Law on Entrepreneurship-related Permit Procedures of Uzbekistan.

Amount of License Fees (in excerpts)

Licensed Activity	Amount of state duty, in MMW	Duration of the License
Licenses issued by the Cabinet of Ministers of Uzbekistan		
Design, construction, operation and maintenance of major natural gas pipelines, oil pipelines, and petroleum product lines	20	5 years
Design, construction, operation and maintenance of bridges and tunnels	5	5 years
Design, construction and operation of high-risk and potentially dangerous industrial sites	10	5 years
Production, refining, and sales of oil, natural gas, and gas condensate	10	5 years
Sales of petroleum products, except for those packaged in manufacturer's packaging (except for sales of petroleum products at gas stations and oil exchange centers)	10	5 years
Production of ethyl alcohol and alcoholic beverages	from 50 up to 1000	5 years
Geodesic and cartographic activities	4	5 years
Activities of non-government educational institutions	10	5 years
Manufacturing, duplication, and demonstration of audio and visual products on a screen	10	5 years
Fermentation of raw tobacco and manufacturing tobacco products	100, 200	5 years
Design, manufacturing, storage, transportation, sales, use, disposal and recycling of pyrotechnical products (except for military products)	10	5 years
Publishing activity	10	Unlimited
Tourism activity	10	
Licenses issued by the Ministry of Internal Affairs of Uzbekistan		
Design, installation, tune-up, maintenance, and technical repairs of automated fire-extinguishing systems, security and fire alarms and combined fire-and-security alarm systems	10	5 years
Licenses issued by the Ministry of Health of Uzbekistan		
Medical activity	10	5 years
Pharmaceutical activity	10	5 years
Licenses issued by the Ministry of Finance of Uzbekistan		
Insurance activity of insurers and insurance brokers	10	Unlimited
Audit activity	4	
Organization of lotteries	35	5 years

Licensed Activity	Amount of state duty, in MMW	Duration of the License
Licenses issued by the State Committee for Promotion of Competition of Uzbekistan		
Valuation activity	4	Unlimited
Exchange activity	4	
Realtor activities	4	
Licenses issued by the Center for Coordination and Development of Securities Market		
Professional activities on securities exchange	4 (5)	Unlimited
Licenses issued by the State Customs Committee of Uzbekistan		
Establishment of customs warehouse	5	5 years
Establishment of duty-free shop	5	5 years
Establishment of a warehouse in the mode of “open warehouse” customs regime	5	5 years
Licenses issued by the State Committee for Architecture and Construction of Uzbekistan		
Drafting architectural and urban building documents		Unlimited
Examination of construction projects / designs	10	
Elevated construction, repair and assemblage work using industrial mountaineering techniques	10	5 years
Licenses issued by the Ministry for Development of Information Technologies and Communications of Uzbekistan		
Design, construction, operation and provision of services of local telecommunications networks	85	Up to 15 years, but not less than 5 years
Design, construction, operation and provision of services long distance telecommunications networks	430	
Design, construction, operation and provision of services of international telecommunications networks	1900	
Design, construction, operation and provision of services of mobile radiotelephone (cellular) communications	140000	
Design, construction, operation and provision of services of personal radio call networks (paging, radiotelephony, trunk lines)	1650	
Design, construction, operation and provision of services of data transfer networks	1700	
Design, construction, operation and provision of TV and radio broadcasting networks	340	
Licenses issued by the Central Bank of Uzbekistan		
Right for banking operations	Free-of-charge	Unlimited
General license for foreign currency-denominated transactions	1000 USD	
Microcredit organization operations	2	
Pawnshop operations	5	
Production of blank forms for securities	4	5 years
Licenses issued by the Agency for Intellectual Property of Uzbekistan		
Reproduction, sales, and rental of audio and video records, sound tracks and computer software products	2	5 years
Production of sound recordings	2	5 years

Licensed Activity	Amount of state duty, in MMW	Duration of the License
Licenses issued by the Uzbek Agency for Road and River Transportation		
Municipal, suburban, intercity and international road passenger and freight transportation	50-1000 USD	5 years
Licenses issued by the Council of Ministers of Karakalpakstan, khokimiats of regions and Tashkent city		
Legal practice	2	Unlimited
Wholesale trade of consumer goods by territorial depots – members of the Association of Wholesale Trading Companies	2	
Licenses issued by the Ministry of Justice of Karakalpakstan, departments of justice of regions and Tashkent city		
Sale of petroleum products at gas stations and oil change points	10	5 years
Licenses issued by khokimiyats of districts (towns)		
Wholesale trading other than those by territorial depots – members of the Association of Wholesale Trading Companies	2	Unlimited

**Period of validity of individual license for design, construction, operation, and maintenance of international telecommunications networks cannot exceed 5 years. At the request of the license applicant, the license can be issued for the period under 5 years.*

Source: Legislation of Uzbekistan, www.licence.uz

PATENTS

The Agency on Intellectual Property of Uzbekistan undertakes state registration of an object of industrial property respectively in the State Register of Inventions, the State Register of Utility Models or the State Register of Industrial Samples.

Legal entities and individuals–residents of Uzbekistan pay duties in national currency (soum), non-residents – in US dollars or another hard currency in USD equivalent.

Basic Rates of Patent Fees as of January 1, 2015

Purpose of Duty	Rate	
	MMW	USD
INVENTIONS, USEFUL MODELS, INDUSTRIAL DESIGNS		
Applications Fees (submission of application)		
Issuance of a patent, conducting formal examination, and publication of information, per 1 invention	1	420
Issuance of a patent, conducting formal examination, per useful model	1	420
Issuance of a patent, conducting formal examination, per sample of industrial design	1	420
Examination Duties		
Conducting examination of:		
– one useful model	2	840
– groups of useful models, per useful model in excess of one	2	840
Scientific and technical examination of:		
a) one invention	3	1260
– group of inventions, additionally per an invention in excess of one	3	1260
b) per industrial design	3	1260
– additionally per sample of industrial design from two to ten	1	420

Purpose of Duty	Rate	
	MMW	USD
c) when an application of invention contains a report on international search prepared by one of international search bodies according to the Treaty of Patent Cooperation:– per invention	2,5	1000
– per group of inventions, additionally for each invention in excess of one	2	840
Registration, publication and issuance of patents		
Registration of invention, useful model, and industrial design	0,6	250
Issuance of patents	0,6	250
Duties to maintain validity of patents		
Maintaining validity of the patent for useful model annually starting from date of submission of application for every year:		
a) within 5 years	1	420
b) within 6-8 years	1	420
Registration of agreements on transfer of rights for inventions, useful models, industrial designs		
Registration of a license agreement, containing:		
One patent per invention, industrial design, patent for useful model	2	840
Several patents per invention, industrial design, patents for useful model, additionally for each protective document mentioned in a license agreement	1	420
TRADEMARKS, SERVICE MARKS, GEOGRAPHICAL INDICATIONS		
Application fees (submission of application)		
for registration of a trademark, service mark and conducting state examination of the mark:		
– per one class of ICGS	1.5	600
– per each class of ICGS in excess of one	0.5	60
Submission of an application for registration and granting the right to use geographical indication, application soliciting the the right to use already registered geographical indication and conducting state examination	1.5	600
Registration, publication and issuance of certificate		
Registration of a trademark, geographical indication	0.6	250
Issuance of a certificate	0.6	250
TOPOLOGIES OF INTEGRATED MICROCIRCUITS		
Application fees (submission of application)		
For registration of the topology of integrated microcircuits and conducting state examination	1	420
Registration, publication and issuance of certificates		
Registration of the topology of integrated microcircuits	0,6	250
Issuance of a certificate	0,6	250
SOFTWARE FOR COMPUTERS AND DATABASES		
Application fees (submission of application)		
For registration of computer software and databases and conducting state examination	0,5	210
Registration, publication and issuance of certificates		
Registration of computer software and databases	0,2	84
Issuance of a certificate	0,2	84

Source: Annex №2 to the Resolution №65 of the Cabinet of Ministers of Uzbekistan dated 20.04.2006

STANDARDIZATION

The state system of standardization regulating general organizational and technical rules for implementing standardization works is in place in Uzbekistan. The Uzbek Agency of Standardization, Metrology and Certification (Uzstandard Agency) sets general rules and procedures for standardization works, as well as forms and methods of interaction between parties concerned and state bodies, public associations.

The State Registry of Regulatory Documents of Uzstandard Agency has registered more than 40,000 regulatory documents: State standards of Uzbekistan, International standards, (ISO, IEC, etc.), Intergovernmental standards (GOST), National standards of foreign countries, etc.

Necessary regulatory documents can be obtained at “Axborot – ma’lumot markazi” (Information Center) of Uzstandard Agency. Information about Uzstandard Agency is available on the website at: www.standart.uz

CERTIFICATE AND REPORTS

Certification of origin of goods involves examination in order to identify the country of origin of goods. Conducting examination of origin of a commodity and issuance of a certificate takes 3 business days from the date of submission of the application according to the established procedure. Period of validity of the certificate of an export contract and the report on import contract shall be determined according to the period of validity of the contract.

Manufacturing certain types of products and certain types of activities require certificates or reports of respective government bodies. These bodies operate in integrated manner based on the principle of One-stop-shop under Uzstandard Agency.

Cost of examination and issuance of a certificate of origin of goods

Service	Unit of Measurement	Cost of 1 unit/soums, including VAT
Identification of country of origin of goods with subsequent issuance of the certificate/expert report (other than commodities of the 84–89 commodity groups of Commodity Nomenclature of Foreign Economic Activity of Uzbekistan – CNFEA)	1 certificate	60760
Identification of country of origin of the goods with subsequent issuance of the certificate/expert report for 84–89 commodity groups of the CNFEA of Uzbekistan	1 certificate	88200
Issuance of the certificate/expert report about origin of re-exported goods, renewal of the certificate of origin of goods issued earlier	1 certificate	29400
Issuance of a duplicate copy of the certificate, issuing a certificate for separate transportation units of a commodity, issuance of additional page to the certificate of origin of goods	1 certificate	19600
Identification of country of origin of goods with subsequent issuance of the certificate/expert report for the contractual volume of an exported commodity	1 certificate	88200
Conformity certificate	1 certificate	28800
Classification of products by CNFEA codes	1 item	13200
Laboratory testing of commodities	1 item	36000
Hygiene certificate	1 certificate	up to 3 MMW and up to 1 MMW in rural areas
Veterinary report	1 report	up to 1 MMW

Service	Unit of Measurement	Cost of 1 unit/soums, including VAT
Phytosanitary report	1 report	up to 1 MMW
Quarantine permit	–	From 800 up to 6500 soums
Environmental report, depending on the site	1 report	From 3 up to 75 MMW
Issuance of a certificate for property		1MMW
Report on localization	1 report	1MMW
Recognition of foreign certificates of conformity	–	60 000 soums

* Period of validity of the certificate of export contract and of the report on import contract is determined according to the period of validity of the contract.

Source: "Uzbekekspertiza" OJSC

Single lump-sum payment for use of conformity mark

Sales volumes of certified products in 3 years (excluding VAT and excise tax), mln UZS	Rate of single lump-sum payment (per 10 mln UZS of sales volumes of certified products)
under 10 000	0.05 MMW
above 10 000	0.025 MMW

Tariffs for consulting services for implementation of ISO 9001:2008 standard

Services	Time costs	Cost, USD
Assessment of existing management system of an organization	4 units including management of an enterprise	80
	Per additional unit	20
Conducting training for senior managers and developers of Quality management system (QMS) of the organization based on ISO 9000 standards and for the group of internal auditors based on ISO 19011	8 hours up to 20 trainees	150
Consulting in identification of the mechanisms required for elaboration and functioning of QMS	16 hours	100
Consulting in preparing required documents	at least 22 business days	Starting from 1100
Consulting in implementation of elaborated mechanisms and documents in actual practices	at least 5 business days	Starting from 535
Consulting in organizing and conducting of internal audit of QMS	at least 5 business days	Starting from 1200
Consulting in conducting remedial and preventive actions	up to 10 business days	Starting from 535
Consulting in preparing analysis by the management	up to 3 business days	Starting from 160
Supporting pre-certification, certification or recertification audit	at least 15 business days	Starting from 1600

Source: www.iso.uz

PREFERENCES FOR ENTERPRISES WITH CERTIFICATES OF QUALITY MANAGEMENT SYSTEMS

In Uzbekistan certain benefits and preferences are envisaged for companies, which implemented and certified quality management systems. These companies are granted certain tax benefits as well as priority in conducting competitive bidding for procurement of products.

1. Tax Code of Uzbekistan

“Article 356. Taxable base shall be reduced by the amount of funds, earmarked for:

- procurement of new technological equipment, implementation of quality management systems, conducting certification of products for compliance with international standards,
- procurement of equipment for laboratory tests, but not over 25 percent of taxable base.

Taxable base shall be reduced for five years starting with fiscal period, whereas the aforementioned expenditures occurred, for the technological equipment – from the start of operation”.

2. Resolution of the President of the Republic Uzbekistan № ПП-1731 on “Additional measures to strengthen stimulation of exporter enterprises and promotion of exports of competitive products” dated 26.03.2012.

Sec.7. Existing procedures of reducing taxable base of single tax envisaged for procurement of new technological equipment by the amount of funds earmarked for implementation of quality management systems, conducting certification of products for compliance with international standards as well as procurement of equipment for laboratory tests shall be expanded to cover microfirms and small businesses.

3. Resolution of the Cabinet of Ministers of Uzbekistan №349 on “Measures for implementation of quality management systems at enterprises in line with international standards” dated 22.07.2004.

“Sec. 4. Stipulate that taxable profits of legal entities, in calculation of the corporate tax shall be reduced by the amount of investments, earmarked for implementation and support of quality management systems, according to the procedures, mandated by legislation.

Clause 5. The companies, which have testing laboratories shall be exempted from customs payments, including value added tax (except for the fees for customs clearance), in importing technological equipment according to the list approved as per the established procedure, along with the products as well as components and spare parts used in laboratory testings on the condition that their delivery is mandated by the terms and conditions of the contract for delivery of technological equipment”.

4. Resolution of the Cabinet of Ministers of Uzbekistan №173 on “Additional measures to expand implementation of the quality management systems at Uzbek companies in line with international standards” dated 19.06.2009.

“Sec.5 In conducting competitive bidding for procurement of products for government needs, the domestic vendors, who have a certified quality management system, shall be given priority with equal standing on other terms”.

REAL ESTATE

Regional Territorial Departments of Architecture and Construction are responsible for receiving technical specifications for connection to utility grids, formulation and issuance of architectural planning assignment (Part I & II) to design institutions, approval of the changes in the facade of buildings and structure as well as the general layout of the site. Below are the maximum fees for services of these organizations.

Notification-based registration procedures by the territorial inspectorates for architectural and constructions-specific supervision of the construction sites and issuance of permits for construction and assemblage works by providing required documents by the businesses. The contract with the inspectorates to perform supervision functions for the period of construction and assemblage works is made prior to starting the supervision of the construction site.

ELABORATION OF ARCHITECTURAL-PLANNING ASSIGNMENTS AND EXAMINATION OF THE BUSINESS SITES*

Works and services	Maximum Amount of the Cost of Works, in MMW
Drafting Architectural and Planning Assignments (APAs) for construction and reconstruction of the sites (drafting APA I and APA II) for business entities in urban areas	10
Formulation architectural-planning assignments for construction and rehabilitation of the sites (drafting APA I and APA II) for business entities in rural areas	5
Examination of the design and cost estimation documents	3
Conducting supervisory survey in the process of construction	3
Transfer of residential premises to commercial property (preparing Architectural Planning Assignment I and Assignment II with or without reconstruction)	2
Conducting environmental assessment (by categories of environmental impact):	
Category I (High risk)	50
Category II (Medium risk)	30
Category III (Low risk)	15
Category IV (Local impact)	1

*period of review and approval of applications for allotment of land plots for placement of small industrial sites by the authorized bodies shall not exceed one month

Type of Works and Services	Maximum Cost, in MW
Development of architectural and planning terms of reference for construction and reconstruction of facilities for business entities in urban area	10
Development of architectural and planning terms of reference for construction and reconstruction of facilities for business entities in rural area	5
Expert assessment of construction documents and design estimates	3
Supervisory surveying in the course of construction	3
Transfer of residential real estate to a non-residential real estate (development of architectural and planning terms with reconstruction and without reconstruction)	2

STATE REGISTRATION OF RIGHTS FOR REAL ESTATE BASED ON “SINGLE WINDOW” PRINCIPLE

According to the Resolution of the Cabinet of Ministers of Uzbekistan “On improving the procedures of state registration of rights for real estate” dated 07.01.2014, modern principles of state registration of rights of individuals and legal entities for real estate were implemented.

Inter alia, according to the implemented procedure, state companies of land planning and property cadastre of districts and towns are responsible for government registration of rights of legal entities and individuals for real estate and respective transactions, including state registration of collateralized property and mortgage agreements. “Single Window” units were established at every state company of land planning and property cadastre in order to offer legal entities and individuals the whole set of cadastre and registration services.

Furthermore, in order to remove administrative barriers, enhancing transparency of services and streamlining permit procedures, the service on “Processing applications for state registration of property rights” was launched on Single portal of Interactive government services of Uzbekistan. Notably, having the required documents (decisions of local authorities, contracts) applicants can register their rights and obtain property title records without visiting the cadastre bodies.

Since August 1, 2014, fees for state registration of rights of legal entities and individuals for real estate, rental contracts of property, mortgage agreements, as well as issuance of the certificates of ownership of buildings, facilities, possession (lack) of own housing and other papers, have been abolished.

COMMERCIAL (INDUSTRIAL) PROPERTY**Rental fees for the use of state-owned property as of 2015**

Type of activity on rented premises	Annual minimum rate per 1 sq.m., soums	
	In regions*	In Tashkent city
MANUFACTURING		
Leather, fur, and footwear industry	3100	3100
Combined feed industry	2500	2500
Timber and woodworking industry	3100	3100
Machinery building	3100	3100
Machinery building for textiles and food industry, household appliances	2500	2500
Medical industry	3100	3100
Printing industry	8800	10100
Construction, road, and utility machinery building	2500	2500
Textile industry	3100	3100
Fuel industry	3100	3100
Tractors and farm machinery building	2500	2500
Other industrial sectors	3100	3100
AGRICULTURE AND FORESTRIES		
Veterinary services	3100	3100

Type of activity on rented premises	Annual minimum rate per 1 sq.m., soums	
	In regions*	In Tashkent city
Livestock and poultry farming	1500	2500
Forestry (including orchards) 1 hectare	1260000	2015000
Plant cultivation (including greenhouses) 1 hectare	1260000	2015000
Fish farming (including nurseries) 1 hectare	1260000	2015000
Other organizations offering agriculture-related services	3100	3100
CONSTRUCTION, TRANSPORTATION AND COMMUNICATIONS		
Courier delivery service	6250	8150
Postal communications	3100	6850
Telecommunications, radio, cellular, and paging (by perimeter of extensions including facilities and technical areas)	26400	26500
Construction	3100	6250
Transportation infrastructure (trucking company, taxi company, parkings, garages, car washes)	3100	8150
SOCIAL FACILITIES		
Pharmacies *, shops selling optics and medical equipment	5000	10050
Extracurricular and pre-school education (for non-government educational institutions)	2500	3750
Healthcare	6250	10050
Entertainment centers (billiard, game machines, discotheques, etc.)	10050	13800
Pre-service and in-service training of workers and other employees	4350	7550
TRADE AND CATERING		
Ticket offices (including railway, bus, etc.)	13800	20150
Gas stations	10050	12600
Bakery	8800	12600
Book shops	1200	1200
Procurement, logistics, and sales	8800	13800
Catering	8800	12600
Wholesale trading	8800	12600
Wholesale markets with operations involving bulk sales of commodities (services)	22650	30200
Retail trading	8 800	18850
Repair and maintenance of cars and other motor vehicles (including tyre fittings)	10050	12600
Warehouses	8800	12600
SERVICES		
Auditor activities	15100	12600
Banking activities	8800	18850
Automated teller machines (ATMs)	126100	189250
Exhibitions	7550	10050
Hotel industry	10050	13800
Public utilities (homeowner cooperatives)	5000	6900
Information and computing services	8800	13800
Bars and legal counseling centers	7550	8800
Pawn shops	11300	15100

Type of activity on rented premises	Annual minimum rate per 1 sq.m., soums	
	In regions*	In Tashkent city
Marketing studies, consulting related to commerce, finance and management	8800	12600
Operations related to real estate	8800	13800
Collection of payments for various services (Paynet)	25200	31500
Leisure and tourism	6250	10050
Office for private organizations	13800	21400
Barbershops, photo saloons, tailoring shop, cobbler's shop	7550	10050
Editorials and publishing houses	5000	6900
Advertising, representation services	8800	12600
Insurance	8800	12600
Finances, lending (other than insurance and auditor activities), pension	8800	12600

* Minimum rentals for the use of state-owned property are discounted by 25% in remote rural and mountainous areas.

Source: www.gki.uz

SMALL INDUSTRIAL ZONES

In order to promote investments and technologies for creation of new competitive productions by concentrating them in dedicated territories with utility grids and required infrastructure, small industrial zones are being established in Uzbekistan. Meanwhile, small industrial zones are established at vacant territories and government-owned idle manufacturing sites in the regions along with construction of required external connections to utility grids and appropriate infrastructure in compliance with urban building, sanitary, fire safety, and environmental requirements.

Business entities are provided land plots on average 0.2-0.3 hectares to start a new production and service sector businesses on the territory of small industrial zones.

Businesses are granted land plots based on results of the bidding process. Government-owned industrial sites located on the territory of small industrial zones are rented to the businesses for the period of up to 10 years on the condition of investment commitments and creation of new jobs with the option to extend the period of rent provided timely and full completion of commitments based on earlier rent agreements.

The lessors are the Centers for renting of state-owned property under the local offices of the State Committee for Promotion of Competition of Uzbekistan. The amount of rent is based on the minimum rate depending on the type of activities performed on the rented space without mark-ups.

The actors of small industrial zones are obligated to start manufacturing activities in the industrial zone not later than 18 months after concluding long-term rent agreement. In case of extenuating reasons for the delay in project implementation, the timeframe for starting manufacturing operations can be extended for the period up to 6 months upon endorsement by the management of the industrial zone.

RESIDENTIAL PROPERTY

Professional realtor services on the real estate market are regulated according to the Law “On Realtor Activities of Uzbekistan” and National standard on “Information and Consulting Services in the Real Estate Market”. As of beginning of 2015, over 180 organizations have respective licenses for conducting operations on the market of commercial and residential property. The list of realtor organizations is accessible on the website of the State Committee for Promotion of Competition of Uzbekistan: www.gkilicenz.uz

Quotes for sales and rental of residential apartments in Tashkent (USD/m²)*

District	1-room		2-room		3-room	
	sale	monthly rent	sale	monthly rent	sale	monthly rent
Central districts	1210.0	9.0	1052.0	16.0	1194.8	8.0
Business districts	1012.0	7.0	844.0	10.0	862.9	6.0
Residential areas	575.0	6.0	625.0	8.0	568.8	8.0
Industrial zones	525.0	4.0	520.5	4.0	559.1	4.0
Suburbs	275.0	3.0	352.2	3.0	360.2	3.0

* average prices are quoted based on the offers across the district of Tashkent, and published on the websites of realtor organizations and information portals: www.torg.uz, www.dom.vsem.uz. Zoning is conditional.

NATIONAL MULTI-LISTING SYSTEM OF UZBEKISTAN

In execution of the Law of Uzbekistan “On Realtor (Real Estate) Activities” dated December 22, 2010, State Unitary Enterprise “Milliy multilisting tizimi” was established under State Committee on Competition of Uzbekistan. The enterprise administers and serves as an integrated National multi-listing system of real estate activities and as state information resource in the real estate market of Uzbekistan.

The enterprise is a source of price-related data on real estate market, single computerized professional network, which contains integrated data base of properties including state property and professional market actors, and is supported on the internet in real-time.

The enterprise provides support in the following issues:

- effective presentation of real estate sites that are fully described and illustrated using layouts, video, photo and interactive presentations. Specific offers of sales, not generic, as opposed to published advertisements;
- access to a maximum number of sites for sale and rent in any part of the country;
- familiarization with the most comprehensive information about real estate market of the country, fresh news and access to qualified consultations from real estate agents;
- knowledge of relevant analytics of each region: prices, trends in regional markets and objective assessment of current situation.

Address:

55, Uzbekistan Avenue, Tashkent, 100003.

Road map: The building of State Committee for Promotion of Competition of Uzbekistan.

Tel.: (0 371) 259-22-96, 239-12-97

COMMODITIES AND RAW MATERIALS

Highly liquid commodities and raw materials are traded through Uzbek Commodity Exchange (www.uzex.com). The list of such goods include ferrous and non-ferrous metals, petroleum products, cotton fiber and cotton processing products, mineral fertilizers, sugar, wheat flour, grain and many others.

Trading takes place from 09:30 to 17:00 Tashkent time every business day. Deals are arranged through the accredited brokers based on the "Delivery against payment terms" principle, and both spot and forward contracts are traded.

The exchange rules envisage advance payments by bidders in the amount of up to 2% of the estimated value of transaction to the escrow accounts at the clearing house. These funds serve as a guarantee of fulfillment of contractual obligations by bidders.

Quotes for highly liquid commodities and raw materials on the Republican Commodities Exchange as of June 1, 2015

Products	Quote, thousand soums/ton	Products	Quote, thousand soums/ton
PS-Agro (bulk)	1241,8	8-wave Slate, sheet	21,3
Gasoline A-80	3135,1	Linter grade 1 type B	960,5
Gasoline A-91	5315,1	Linter grade 2 type B	791,8
Nitrogen – phosphorus fertilizer	714,8	Scrap magnesium	4103,0
Ammophos 44:10 (bulk)	1392,0	Industrial-grade oil И-12А	2900,0
Ammophos 46:10 (bulk)	1392,0	Industrial-grade oil И-20А	4050,0
35 ГС Reinforcement bar 8 mm	2887,8	Industrial-grade oil И-40А	3123,9
35 ГС Reinforcement bar 10 mm	2814,5	Engine oil M10 B2	3677,0
20 ХГ2Т Reinforcement bar 12 mm	3004,9	Compressor oil КП-8С	3829,4
35 ГС Reinforcement bar 14 mm	2951,9	Engine oil M20 А	5211,1
35 ГС Reinforcement bar 16 mm	2922,5	Sunflower oil	8650,0
35 ГС Reinforcement bar 18 mm	2756,6	Premium vegetable oil	3689,4
35 ГС Reinforcement bar 20 mm	2931,6	Vegetable oil	3435,3
35 ГС Reinforcement bar 28 mm	2774,3	Copper rod	19739,4
35 ГС Reinforcement bar 32 mm	2563,7	Cathode copper	19197,6
Road bitumen БНД60/90	1982,4	Wheat flour grade 1	884,8
Roofing bitumen	1982,4	Wheat flour grade 2	825,8
Construction bitumen	1982,4	Wheat flour vitamin-enriched	884,8
ECO diesel fuel	4002,1	Polyethylene B-Y456	9433,6
Carbamide (in sacks)	558,5	Polyethylene B-Y 460	9244,0
Metal foursquare 10 сг 3 СП	2658,7	Polyethylene F-0220-S	2356,2
Metal foursquare 12 сг 3 СП	2541,2	Polyethylene R-0333	9904,0
Technical kerosene	3968,9	Strip 36x6 сг 3	2629,4

Products	Quote, thousand soums/ton	Products	Quote, thousand soums/ton
Food-grade acetic acid 70%	2486,0	Strip 40x5 ст 3	2930,0
Oil coke	469,0	Portland cement ППЦ М-400 (bulk)	328,7
Mixed fodder	547,0	Portland cement ПЦ М-400 Д-20	370,1
Metal orb 10 ст 3 СП	2615,6	Wire 6,3 ст 3	3495,0
Metal orb 100 ст 3 СП	3200,0	Wire 8 ст 3	3228,5
Metal orb 65 ст 45 СП	2815,1	Liquified gas	2285,9
Fodder wheat Grade 4	658,5	Soda ash (in sacks)	1458,3
Fodder wheat Grade 5	638,2	Aluminum alloy AB87	5270,6
Sugar	2793,0	Aluminum alloy AK12M2MГH	6152,6
Gas-extracted lump sulphur grade 99	53,9	Aluminum alloy AK7	5926,0
Gas-extracted lump sulphur grade 9995	53,9	Household fuel oil	2479,6
Steel wire BP-1 Д3	3500,0	Sunflower seed cake	2400,0
Sheet glass 3.5 mm, sq.m.	15,9	Barley	606,0
Стекло листовое 3,5 мм, м.кв	11 006	Шрот подсолнечный	1 420 000
Шифер 8-волновый, лист	18 365	Ячмень	464 723

* Average weighted prices are formed based on the results of trading in the past week. If certain commodities were not offered or sold on the exchange (auctions) in the reporting week, average weighted price will be generated based on the results of the last biddings.

Maximum tariffs of “Uzbek Republican Commodity Exchange” OJSC

Services	Maximum price declared (approved) by the price regulation body, per unit (excluding VAT)
SERVICES, RELATED TO COMMODITY EXCHANGE DEALS	
Arranging a commodity exchange deal *:	
On highly liquid commodities	0.1125% from each party
On other products	0.09%, but not less than 0.45 of MMW from each party
Inclusion of commodities in the bulletin of commodities on the exchange (listing)	Free
Arranging an import deal:	
On highly liquid commodities	0.1629% – 0.0729% from each party
On other products	0.135% – 0.045% from each party
Arranging an exports deal:	
On highly liquid commodities	0.1548% – 0.0702% from each party
On other products	0.135% – 0.045% from each party
Auction bidding fee:	
Cotton fiber, cotton linter	0.045% from each party (amount of bid against initial quote)
Nonferrous metals	0.0675% from each party
Cotton cake, husks	0.10125% from each party
Liquified gas	0.16875% from each party

Services	Maximum price declared (approved) by the price regulation body, per unit (excluding VAT)
Other commodities	0.135% but at least 0.3375 MMW from each party
SERVICES RELATED TO TRANSACTIONS IN EXHIBITION AND FAIRS TRADING (EFT)	
Submission of an application in the EFT system	90 soums per application
Transactions in the EFT system	0.045% – 0.0225% from each party
Services in the EFT system:	
Commission for transfer from the EFT system to the SPOT trading system	0.9% transferred amount
Commission for additional on-line services	0.045% transferred amount
SERVICES RELATED TO CORPORATE PROCUREMENT DEALS	
Commission for exchange services related to corporate procurement deals for buyers and vendors (other sectors of the economy)	0.1242% from each party of the amount of the transaction
Commission for exchange services related to corporate procurement deals for vendors (SMEs)	0.05% of the amount of the transaction
Placing an announcement about competitive bidding	4347 soums per application
Security deposit for making deals from bidders	3% of the amount of expected transaction
SERVICES RELATED TO PUBLIC PROCUREMENT DEALS	
Commission for exchange services to buyers and vendors (SME entities)	0.05% of the amount of the deal from each party
Commission for exchange services for other vendors	0.12% of the amount of the transaction
Placement of one advertisement by buyers	Free-of-charge
Security deposit for making deals from the buyer (government organization)	Not required
Security deposit for making deals from a vendor	3% of the amount of expected deal
CLEARING HOUSE SERVICES	
Clearing house services to actors of exchange trading of highly liquid commodities	0.04221% from each party
Clearing house services to actors of exchange trading of other products	0.045% from each party
Registration of a domestic contract, payment for which is made using funds, generated from import contracts	0.09% from each party
Processing a cession agreement related to import contracts from the special account of the clearing house to other exchanges, fairs	0.18% of contract amount
Execution of a customer's order to transfer funds, generated on import and other agreements (contracts):	
to channel into a charter capital, purchase of a property, hospitality expenditures	0.09% of transferred amount
on other purposes in accordance with legislation	0.045% of transferred amount
AUTOMATED TRADER'S DESK (ATD) in the buildings of Uzbek Republican Commodity Exchange	
In the head-office building	0.62 of MMW for 1 ATD per month
In the buildings of territorial branches	0.41 of MMW for 1 ATD per month
ACCESS TO ELECTRONIC TRADING SYSTEM OF THE COMMODITY EXCHANGE	
1 trader	1.02 of MMW for 1 broker site per annum
3 traders	2.91 of MMW for 1 broker site per annum
5 traders	4.80 of MMW for 1 broker site per annum
10 traders	9.18 of MMW for 1 broker site per annum

Services	Maximum price declared (approved) by the price regulation body, per unit (excluding VAT)
INFORMATION SERVICES	
Generating and printing quotations per given (single) date	0.45 of MMW for 1 commodity line
Generating quotations for a given (single) date in electronic form	0.45 of MMW for 1 commodity item + value of a storage device
Generating quotations for a given (single) date in an electronic form, sent by email	0.54 of MMW for 1 commodity line

* commission of UzRCE JSC for registration of exchange transactions involving highly liquid commodities are set with consideration of contributions in the amount of 0.04167 % from a buyer and a seller, transferred to extrabudgetary funds of the Ministry of Economy and Ministry of Finance of Uzbekistan according to Resolution of the President of the Republic of Uzbekistan №2270 dated December 4, 2014;

** «from each party» means that payment is collected from a buyer and a seller;

***) in exports of cotton fiber, commission is levied on the buyer in the amount of 0.09 percent of the amount of a transaction, and on a seller in the amount of 0,045 percent of the amount of a transaction.

Source: www.uzex.com

PRIVATE BUSINESS ENTITIES IN THE SYSTEM OF PUBLIC PROCUREMENT

In order to create favorable conditions to broader access by small businesses and private entrepreneurship to public procurement orders, there has been established the order according to which natural monopoly entities, unitary enterprises and companies with government share in charter capital (more than 50%) perform procurement operations of certain goods (works, services) via trades on the Uzbek Republican Commodity Exchange of Uzbekistan. The aforementioned companies procure certain goods (works, services) exclusively via electronic trades organized by the Uzbek Republican Commodity Exchange of Uzbekistan on condition that the amount of one contract ranges from 300 up to 100,000 US dollars.

The public procurement of goods (works, services) are carried out using funds of the State budget and other centralized sources according to the list approved by the State commission on public procurement. They are carried out by ministries, agencies, khokimiyats, schools, state pre-school educational institutions and other organizations financed from the budget.

Corporate procurement deals are executed by natural monopoly entities, state unitary enterprises and companies with state share in charter capitals of more than 50% according to the list of goods (works, services), approved by State commission on electronic procurement of natural monopoly entities, enterprises and organizations, which hold majority state share. However, corporate procurement is not limited to the enterprises included in the list. Other companies can participate as well, since there is a possibility to procure goods at favorable prices and find new suppliers.

Relevant information on public procurement can be found on the following websites: www.uzex.uz, www.xarid.uz, www.gov.uz as well as on websites of ministries, state agencies and organizations of Uzbekistan.

ENERGY RESOURCES

The tariffs for electricity, gas, coal, and other types of utility resources are set by the Ministry of Finance of Uzbekistan. The tariffs are set based on the cost of production and gross profit from sales of services with breakdown into administrative territories of Uzbekistan jointly with the Council of Ministers of Karakalpakstan, khokimiats of regions and Tashkent city, respective service providers and “Uzkommunxizmat” agency. Below are the tariffs as of October 1, 2015.

Electricity

Tariff group	Tariff, 1 kWh/soums including VAT
Retail organizations, cafe, restaurants and services sector	170.8
Productive agricultural users	167.4
Industrial and equated users with connected capacity up to 750 kVa	167.4
Industrial users with the capacity of 750 kVa and higher	130.6
Advertising and lighting	176.6
Electricity used for heating, hot water supply, and cooling needs	167.4

Natural Gas and Heating

Utility service		Tariff, including VAT
Natural gas for wholesale users	1000 m ³	208 920.0
Heating energy for enterprises and organizations	1 Gcal	66 822.0
Cold water + sewage	1 m ³	495.2

CONNECTING PREMISES TO UTILITY GRIDS

The mechanism of access of businesses to utility grids has been simplified by introduction of the turnkey mechanism as per the Decree of the President of the Republic of Uzbekistan №УП-4725 dated May 1, 2015. The territorial enterprises of operating companies implement all procedures starting from receipt of terms of reference to connection to the utility grids.

According to the list of measurement gauges, subject to mandatory state verification, approved by the Director General of Uzstandard agency according to the Article 14 of the Law of the Republic of Uzbekistan “On Metrology”, calibration period for household and commercial meters of businesses is as follows:

- For measurement of natural gas, cold and hot water – once in 2 years;
- For electricity – once in 4 years.

Devices with overdue period of verification are considered to be defective and shall not be permitted for use.

Specialized organizations, possessing respective calibration equipment and licenses of the Uzstandard Agency for these operations undertake verification and maintenance works.

Coal*

Coal grade	Ash content/humidity, %	Tariff, 1 ton/soums, including VAT
2 БРК (БРК)	14.4/35.8	62990
2 БОМСШ	23.8/35	93350
2 БОМСШ-Б-1	32.5/35	73200
2 БОМСШ-Б-2	46.7/35	43200
2 БР	21.8/35.5	62990
2 БР-Б-1	32.5/35.5	69450
2 БР-Б-2	46.7/35.5	43200
1 ССКОМ	23.9/9	164770
1 СССШ	27.8/9	134300
1 ТР	22.5/7	143950
Coal bricks	-	238000

* According to O'zbekko'mir (Uzbekcoal) OJSC, Apartak CJSC and Shargunkomir OJSC.

TAXES AND DUES

TAXES AND DUES

According to the Tax Code of Uzbekistan, the businesses can operate in general taxation scheme or simplified taxation scheme. Taxation in the simplified scheme is applied to certain categories of taxpayers and envisages special provisions in calculating and paying single tax payment, single land tax, and fixed taxes for certain types of business activities.

General taxation scheme envisages 10 types of general and local taxes including corporate profit tax, value added tax, property tax, social infrastructure improvement and development tax, water resources usage tax, land tax, and several types of mandatory dues to social funds.

Tax-related legislative acts, which mandate changes in rates of taxes and other dues, shall be enacted from the first day of the month following the month of their official publication, unless later date is indicated. Meanwhile, the taxable base represents cost-based, quantitative, physical or other characteristics of the taxable object as per indicators, against which the rate of the tax or a due is applied.

Taxation, as of January 1, 2016

Type of taxes (payment)	Taxable base	Rate
GENERAL TAXES AND OTHER DUES		
Corporate tax	Is determined based on taxable profits, calculated as a difference between gross revenue and deductible expenses, taking into account the preferences and other deductibles according to the Tax Code. In case of losses of previous periods, which must be deferred to the current fiscal period, taxable base shall be reduced by the amount of deferred losses.	7.5%
Individual income tax	Is determined based on gross income net of the income exempted from taxation according to the Tax Code. Income of an individual, denominated in foreign currency, is recalculated in national currency based on the exchange rate of the Central Bank of Uzbekistan, effective on the date of actual receipt of income.	SEE PAGE 10

Type of taxes (payment)	Taxable base	Rate
Value-added tax	Is determined based on the cost of sold goods (works, services) excluding the value-added tax, unless mandated otherwise by legislation.	20%
Excise tax	Is determined depending on the physical volume of exciseable goods taxed at fixed rates of excise tax.	See page 35
Taxes and special payments for subsurface users	Are determined by the value of the extracted volume of finished product, calculated based on average weighed sales price for the reporting period, unless mandated otherwise by legislation.	See page 34
Tax for use of water resources (companies in all sectors of the economy, other than power plants, utility companies, companies-producers of non-alcoholic beverages)	Volume of water used, per 1 cu.m: Ground sources Underground sources	71.2 soums 90.4soums
Mandatory dues to social funds: Single social due, other than micro-firms, small businesses and commercial farms Single social due for micro-firms, small businesses and commercial farms Insurance contributions of citizens to the Extrabudgetary Pension Fund	Amount of paid income	25% 15% 5.5%
Mandatory contributions to the Republican Road Fund	Designated taxable base	1.4%
Mandatory payments to the Extra-budgetary Pension Fund	Designated taxable base	1.6%
Mandatory contributions to the Extra-budgetary Fund for reconstruction, overhaul, and equipping educational institutions under the Ministry of Finance of Uzbekistan	Designated taxable base	0.5%
State duty	For legally significant acts and (or) issuance of documents by authorized institutions and (or) officials.	See page 7, 75
Customs duties	Payers, procedures of calculation, payment, refund and collection of customs payments and respective preferences are regulated by the customs legislation	See page 45, 126

Type of taxes (payment)	Taxable base	Rate
Local taxes and other mandatory payments		
Property tax	Average annual residual value of fixed assets and intangible assets; Average annual value of incomplete construction and uninstalled equipment; Average annual value of non-residents' property.	5%
Land tax	Total area of a land plot net of non-taxable land	According to Annex №20 of the Resolution of the President of Uzbekistan №2455 dated 22.12.2015
Landscaping and social infrastructure development tax	Profit of a legal entity retained after corporate profit tax	8% of net earnings
Individual consumption tax: Petrol, diesel fuel, per 1 liter Liquified natural gas, per 1 liter Compressed natural gas, 1 cubic meter	Physical volume of petrol, diesel fuel and natural gas sold to individuals for their motor vehicles.	335 soums 230 soums 275 soums
Fees for retail trade rights for the following goods: Alcohol products, for one month of trade Products of precious metals and gems, for one month of trade	Determined by the local government authorities and may not exceed maximum rates established by the legislation	5 MMW 3.5 MMW
Simplified Taxation System		
Single tax payment	Gross revenue	See page 32
Single land tax	Statutory value of land plots subject to taxation, determined according to legislation	0.95% of statutory value

Single tax payment for micro-firms and small businesses (other than trade and catering companies), as of January 1, 2016*

N	Payers	Tax rates as % of taxable base
1.	Companies of all sectors except for those listed in paras. 2-7	5*
2.	Legal entities, providing customs clearance services (customs brokers)	5
3.	Pawn shops	30
4.	Companies, which generate income by organization of mass entertaining events and shows through engagement of legal entities and individuals (including non-residents), possessing a license for show and concert activities	30
5.	Procurement and logistics organizations, brokerage offices (excluding those listed in para 7), as well as companies rendering mediatory services under commission agreement, contracts of agency and other agreements for intermediary services.	33 **
6.	Companies involved in brokerage activities at the stock market	13 **

N	Payers	Tax rates as % of taxable base
7.	Companies, which rent out retail space (on the condition that their rental income accounts for more than 60% of their income) for sales of food and non-food commodities	30
8.	Companies, whose share of exports of own goods, works, services (regardless of the place of fulfilment of works and provision of services) for hard currency, except for raw commodities, according to the list approved by the Decree of the President of Uzbekistan №УП-1871 dated October 10, 1997, accounts for:	
	From 15 up to 30 percent of gross sales	effective rate is reduced by 30%
	From 30 and more percent of gross sales	effective rate is reduced by 50%

* for companies, which lease out property – Amount of interest income from leasing operations.

** As interest to remuneration (gross revenue).

Rates of single tax payment for trading and catering companies, including micro-firms and small businesses), as of January 1, 2016*

Nº	Payers	Tax rate, % of taxable base
1.	Catering companies	10
	of which:	
	specialized catering companies, serving basic schools, boarding schools, secondary special, vocational and higher educational institutions	8
2.	Retail trading companies except for those listed in paragraphs 3 and 4:	
2.1.	Depending on location:	
	cities with population over 100,000 and more	4
	other settlements	2
	remote and mountainous areas	1
2.2.	regardless of the location:	
	By gross sales of alcoholic beverages, tobacco products, gasoline, diesel fuel and liquified gas	4
3.	Trading companies, involved in wholesale as well as wholesale-and-retail trade (except for those listed in para 4)	5
4.	Wholesale and retail pharmacies, located in:	
	cities with population of 100,000 and more	3
	other settlements	2
	remote and mountainous areas	1

Note: If retail trading companies have several outlets, which are not independent legal entities and located in different settlements with different rates of single tax payment, they must keep separate records of sales at each outlet and pay single tax payment based on rates effective for the respective settlements.

Tax for the use of water resources*

№	Payers	Rate per 1 cubic meter (soums)	
		Surface sources of water	Underground sources of water
1.	Companies in all sectors of the economy (except for those in paragraphs 2 – 4), dehqan households (legal entities and individuals) as well as individuals, using water resources in business activities	71.2	90.4
2.	Public utility companies	39.1	50.5
3.	Companies – producers of non-alcoholic beverages based on the volume of water used for producing non-alcoholic beverages	11 500	11 500
4.	For other purposes	71.2	90.4

* approve by, Annex №14 of the Resolution of the President of Uzbekistan # 2455 dated 22.12.2015.

** These companies pay taxes for the use of water resources regardless of taxation scheme (general or simplified taxation scheme).

Mining tax

Object of taxation	Rate, % of taxable base	Object of taxation	Rate, % of taxable base
A. Extraction of Primary Minerals and by-products			
Energy resources		Ores	
Natural gas	30.0	Fluorspar concentrate	21,2
Recycled natural gas	9.0*	Graphite	8,0
Gas of underground opening	2.6	Grey kaolin, secondary, raw	7,9**
Unstable gas condensate	20.0		
Oil	20.0	Quartz, feldspar	6,5
Coal	4.0	Glass inputs	3,0
Non-ferrous and rare metals:		Bentonite clays	4,8
Refined copper	8.1	Talc and talc stone	4,0
Industrial-grade molybdenum	4.0	Talc-magnesite	4,0
Lead concentrate	4.0	Mineral paints	5,7
Zink	4.0	Wollastonite	4,0
Tungsten concentrate	10.4	Asbestos	4,0
Precious metals:		Basalt for production of mineral fiber	4.0
Gold	5.0	Barite concentrate	4.0
Silver	8.0	Non-ore building materials:	
Raw precious and semi-precious stones	24.0	Cement	5.0
Ferrous metals:		Blocks from natural facing stone	5.0
Iron	4.0	Marble aggregate	5.0
Mining and chemical resources:		Gypsum stone. gypsum	
Rock salt	3.5	Claydite	5.0
Potassium salt	3.5	Inputs for bricks and tiles	5.0
Sodium sulphate	3.5	Gypsum and anhydrite	5.0
Phosphorite (to graphite)	5.0	Crushed stone	5.0
Carbonates (limestone, dolomite)	3.5	Building sand	5.0
Glaucanite	3.5	Sand and gravel mixture	5.0
Mineral pigments	4.8		
Non-ore inputs for metallurgy		Sandstone	5.0

Object of taxation	Rate, % of taxable base	Object of taxation	Rate, % of taxable base
Fireproof clays	4.0	Cockleshell	5.0
Limestone and dolomite	4.0	Shales	5.0
Quartz and quartzite	6.5	Other widespread minerals (marls, argelites, amvrites, etc.	5.0
Moulding sand	4.0		
Vermiculite	4.0		
B. Minerals extracted from manmade mineral elements		30% of the rate for extraction of the primary mineral	

Source: approved according to the Annex №15 of the Resolution of the President of Uzbekistan # 2455 dated 22.12.2015

* Mining tax is payable at the respective rates by the company – seller of recycled natural gas, according to the order, established by the Ministry of Finance and State Tax Committee of Uzbekistan.

** Mining tax is payable at the respective rate based on sold volume of products.

Excise taxes levied on excisable goods manufactured in Uzbekistan *

Commodities	Tax rate per unit of measurement, soums
Ethyl alcohol (per 1 dal)	5020
Wine (per 1 dal of finished product) ¹ :	
– product of natural fermentation (with no ethyl alcohol added)	6055
– other wines	8333
Cognac (per 1 dal of finished product)	45878**
Vodka and other alcoholic beverages (per 1 dal of finished product) ¹	43245***
Beer (per 1 dal of finished product) ¹	5133
Vegetable (cotton) oil (per ton) ¹ :	
food-grade (except for oil used for production of salomas and oil “Uzbekistan”)	919448
technical oil (unfit for inclusion in the content of food products with the acid rate over 0.3 mg KOH/g)	5773
Filtered, unfiltered cigarettes (per 1,000 units) ¹	28794
Jewelry	25***
Petroleum products ¹ :	
– АИ-80 gasoline (per ton)	321 430
– АИ-91, АИ-92, АИ-93 gasoline (per ton)	353 430
– АИ-95 gasoline (per ton)	408 890
– Diesel fuel (per ton)	273 400

Commodities	Tax rate per unit of measurement, soums
– ECO diesel fuel (per ton)	284 250
– Jetfuel (per ton)	50 580
– Motor oil for diesel or carburettor (injector) engines (per ton)	207 000
Liquified natural gas sold by producer – companies (except for the volume sold to the households by interregional unitary companies of Uztransgaz JSC), including exports ²	26***

* approve by Annex №13-1 of the Resolution of the President of Uzbekistan №2455 dated 22.12.2015

** Cognac with alcohol content over 40 percent is levied excise tax in the amount of 75, 595 soums per 1 dal of finished product.

*** Vodka and other alcoholic beverages with alcohol content over 40 percent, is levied excise tax in the amount of 71 257 soums per 1 dal finished product.

Notes: 1. Fixed excise tax rates can be reviewed by the Ministry of Finance of Uzbekistan throughout the year depending on the trends in prices and sales.

2. Payers and the order of payment of excise tax on natural and liquified gas, precious metals, and gold jewelry sold in retail are set by the Ministry of Finance of Uzbekistan with approval of the State Tax Committee of Uzbekistan

Collections to the Republican Road Fund under the Ministry of Finance of Uzbekistan*

Types of fees	Rate
I. Fees for entry and transit of motor vehicles on the territory of Uzbekistan	in USD
A Entry and transit of foreign vehicles through the territory of the Republic of Uzbekistan, per vehicle (except countries listed in paragraphs B-E)	400
B Entry and transit of a truck or a bus of the Republic of Tajikistan through the territory of Uzbekistan	70-130
C Entry and transit of trucks or buses of the Kyrgyz Republic through the territory of the Republic of Uzbekistan	300
D Entry of trucks and buses of the Republic of Kazakhstan into the territory of Uzbekistan except transit through the territory of Uzbekistan, per vehicle	300
E Entry and transit of vehicles of the Republic of Turkmenistan through the territory of Uzbekistan Trucks Buses Cars	50-150 25-100 30
II. Fee for purchase and (or) temporary imports of motor vehicles to the territory of Uzbekistan, payable by owners (users) of motor vehicles upon their registration by the Ministry of Internal Affairs of Uzbekistan:	as % of MMW
period of operation up to 3 years	10
period of operation from 3 up to 7 years inclusive	7
period of operation above 7 years	5
III. Deductions from the total amount payable to the budgetary funds from the sales of property of companies and organizations of Uzavtoyul SJSC (%)	50

Notes: 1. For transit of heavy and extra-sized motor vehicles of foreign countries through the territory of Uzbekistan, along with the fee payable according to the rate, envisaged in this Annex, additional fee is collected in the amount stipulated by the Resolution of the Cabinet of Ministers of Uzbekistan №11 dated 11 January, 1995.

2. For entry and transit through the territory of Uzbekistan, along with the fee payable according to the rate, envisaged in this Annex, foreign trucks and buses, crossing the

state border of Uzbekistan and Tajikistan, additional fees are collected in the amount stipulated by the Resolution of the Cabinet of Ministers of Uzbekistan №274 dated December 17, 2008.

3. In transportation of cargo into Uzbekistan from the third countries and shipment of cargo from the territory of Uzbekistan, trucks of Turkmenistan are levied additional fee in the amount of USD 175 according to the Resolution of the Cabinet of Ministers of Uzbekistan №447 dated September 28, 1999.

4. In transportation of humanitarian cargo, discount ratio of 0.5 is applied to the rate of fees collected upon entry and transit of motor vehicles.

5. If an international treaty of the Republic of Uzbekistan stipulates other rules and procedures, than the rules and procedures of this international treaty shall be applied.

Source: Annex №24 to the Resolution of the President of Uzbekistan №2455 dated 22.12.2015.

Mandatory contributions to the Extrabudgetary Pension Fund, Republican road fund, and the Fund for reconstruction, repair, and equipping of basic schools, vocational colleges, academic lyceums, and health institutions*

Payers	Object of taxation
Companies and institutions, which offer intermediary services based on commission agreement and other intermediary contracts	Amount of commission, excluding VAT
Harvest procurement organizations	Volume of commodity turnover, excluding VAT
Lending and insurance companies	Income
Leasing companies	Interest income
Construction, assemblage, maintenance, design, and research institutions	Works executed in-house, excluding VAT
Payers of taxes for the use of gasoline, diesel fuel and natural gas for motor vehicles	Volume of sales of products, excluding VAT, excise tax and taxes on the use of gasoline, diesel fuel and natural gas for motor vehicles
Other payers	Sales of products (works, services), excluding VAT and excise tax

* approved by the Annex №23 of the Resolution of the President of Uzbekistan №2455 dated 22.12.2015.

Note: Preferences, earlier granted by legislation to the companies on contributions to the Extrabudgetary Fund for reconstruction, repair, and equipping of educational and health institutions of the Ministry of Finance are extended to the mandatory contributions to the Extrabudgetary Fund for reconstruction, repair, and equipping of basic schools, vocational colleges, academic lyceums, and health institutions of the Ministry of Finance of Uzbekistan.

ONLINE TAX REPORTING

According to the amendments made in the Tax Code, starting from January 1, 2015, businesses submit tax reports to the state tax services via telecommunications channels in the form of an electronic document. For the purposes of identification of a taxpayer a e-digital signature key is used, which is issued for the fee of 10 percent of MMW.

Legal entities – recipients of an e-digital signature, issued for the period of 24 months, can register and provide access to their personal account for an individual.

Electronic tax reports can be generated at the discretion of the taxpayer through:

- a taxpayer's "personal account" on the www.e-hisobot.soliq.uz website with immediate submission of an electronic tax report data to the State Tax Committee's server;
- an off-line mode supported by EREPORT software with submission of an e-tax reporting using the software options or via email.

Upon receipt of tax reports electronically, the hardware and software systems of the State Tax Committee of Uzbekistan enable automatic confirmation of their receipt indicating the date and time of receipt. In case of submission of tax reports on removable magnetic (electronic, optical) storage devices, tax authorities provide a taxpayer with a hard copy document, acknowledging the receipt of tax reports. Tax report in an electronic form is considered to be sent, if it is sent directly by a taxpayer.

Services on generating and submission of electronic tax reports, including distribution of EREPORT software are provided for free, except for fees of Internet service providers.

TAX INCENTIVES AND PREFERENCES

The current tax legislation provides numerous tax incentives to manufacturing enterprises, including enterprises implementing projects in accordance with the Investment Programme, Programs of localization, services sector development and others. The array of preferences is very broad: complete exemption from all taxes and dues; payment of taxes at reduced rates; tax exemption for an entire period of operation or for a certain period.

Tax legislation, introducing new taxes and other dues, full or partial revocation of preferences, expansion of taxable base, shall take effect not earlier than three months after official publication. Meanwhile, preferences related to property tax, land tax, single land tax and the tax for improvement and development of social infrastructure may be granted by local authorities according to the procedures, established by the Cabinet of Ministers of Uzbekistan.

Types of companies, organizations and institutions eligible for tax preferences	Object of preferences	Type of incentive	Incentive period
CORPORATE TAX			
Joint ventures on extraction of oil and gas, established jointly with foreign companies performing oil and gas exploration and prospecting works	Profit	Exempted from the tax	7 years from the start of oil or natural gas production
Foreign companies, involved in oil and gas exploration and prospecting as well as their foreign contractors and subcontractors	Profit	Exempted from the tax	For the period of exploration and prospecting works. Total period of exploration and prospecting works may not exceed 5 years (in certain cases this period may be extended by the period up to 3 years)
Taxpayer companies	Funds, earmarked for modernization, technical and technological upgrade and retooling of production, procurement of new technological equipment, expansion of production in the form of new construction, reconstruction of buildings and structures, used for production purposes as well as repayment of loans, obtained for these purposes, compensation of the value of the object of leasing, excluding depreciation accrued in this fiscal period.	Taxable profit shall be reduced by the amount of indicated funds but not more than 30% of taxable profit	Reduction of taxable profit shall be done within 5 years starting from the tax period when aforementioned expenditures were incurred, as for technological equipment – from the start of operation
	Profit generated by the urban passenger services (except taxi including shuttle service)	Exempted from tax	For period of operation
	Income in the form of dividends channeled to the charter capital of the legal entity, which generated the dividends	Tax exempt	For entire period of operation
Companies – exporters of goods, works, services (regardless of the location where works were performed and services were offered) of own production for hard currency	Profit	Tax rate is reduced by: -30% if exports accounts for 15-30% of output; -50% if exports accounts for 30% and more of the output	Unlimited

Types of companies, organizations and institutions eligible for tax preferences	Object of preferences	Type of incentive	Incentive period
Companies implementing projects under Localization programmes	Profits from the products manufactured under localization projects	Exempted from the tax	For 3 years based on decisions of the Special interagency commission
Companies in the services sector (except for commercial banks)	Income from the services, paid by debit cards	Tax is payable with 5% discount against effective rate	Unlimited
Taxpayer companies	Funds, earmarked as contribution to the mortgage loan and (or) purchase of housing by employees with "young family" status	Exempted from the tax but not more than 10 percent of taxable profit	Unlimited
VALUE-ADDED TAX			
Manufacturers of prosthetics and orthopaedic devices for the disabled	Prosthetics and orthopaedic products and devices for the disabled including those sold by manufacturers of these devices as well as services for maintenance of orthopedic prosthetics, repair and maintenance of prosthetics and orthopedic devices, offered to the disabled persons	Exempted from the tax on gross sales of goods (works, services)	Unlimited
Grant recipients	Goods (works and services), procured by legal entities using loans (credits) granted by international and foreign government financial organizations based on international agreements of Uzbekistan as well as received from grant funds	Exempted from the tax on gross sales of goods (works, services)	Unlimited
Producers of agricultural produce	In-house farm products	Exempted from the tax on gross sales of goods (works, services)	Unlimited
Property of investors	Property transferred under investment commitments according to the agreement made between the investor and authorized government body for management of government property	Exempted from the tax on gross sales of goods (works, services)	Unlimited

Types of companies, organizations and institutions eligible for tax preferences	Object of preferences	Type of incentive	Incventive period
Services	Services related to enrollment of children at preschool institutions	Exempted from value added tax	Unlimited
	Educational services as part of tuition fee at higher, secondary, vocational and professional educational institutions as well as organizations for training and retraining of staff		
	Medical (veterinarian) services (except for cosmetology), medical drugs and items of medical (veterinarian) use, including those sold by producers of these drugs and items		
	Sanatorium and resort, treatment, tourism and excursion services as well as services of physical education and sports institutions.		
	Services related to operation and maintenance of housing		
	Printed products as well as editorial, printing and publishing works (services) related to production and sales of printed products.		
Financial services	Insurance services offered by professional actors of the insurance market providing services on insurance, co-insurance and re-insurance.	Exempted from the tax	Unlimited
PROPERTY TAX			
New businesses	Property. This benefit is not effective for the companies established as reorganized legal entities as well as legal entities operating on the territory of other companies utilizing the equipment leased from these companies	Exempted from the tax	For 2 years from the date of state registration

Types of companies, organizations and institutions eligible for tax preferences	Object of preferences	Type of incentive	Incentive period
Enterprises, exporting goods (works, services) of own production except raw materials	Property	Tax rate is reduced by: – 30% if exports account for 15-30% of output; – 50% if exports account for 30% and more of the output	Unlimited
Companies implementing projects under Localization programs	Main production assets used for manufacturing of localized products	Exempted from the tax	For 3 years based on decisions of the Special interagency commission
Health, physical education, social security, educational, culture and arts organizations	Property	Exempted from the tax	Unlimited
Objects	Related to utilities	Taxable base shall be reduced by average annual residual value	Unlimited
	Of irrigation and drainage systems		
	Used for environmental and sanitary treatment purposes as well as fire safety		
	Of main production assets, to be conserved based on the decision of the Cabinet of Ministers of Uzbekistan		
	Equipment transferred pro-bono to the home-based businesses for performance of the works based on orders from a legal entity according to agreements made (for the period of use)		
	Machinery and equipment being in use not more than 10 years		
LAND TAX			
Businesses – legal entities closing voluntarily	This exemption is not applicable in case of failure to complete voluntary liquidation within legally mandated timeframe or halting the procedures of liquidation and restarting operations, while the amount of tax is levied for the entire period of application of the exemption.	Exempted from the tax	From the date of notice of the body responsible for state registration of legal entities about the decision on voluntary liquidation
Land plots designated for construction of sites, included in the Investment Programme of Uzbekistan	Land plots	Exempted from the tax	For the mandated period of construction

Types of companies, organizations and institutions eligible for tax preferences	Object of preferences	Type of incentive	Incentive period
Land plots newly developed for agricultural purposes	Land plots	Exempted from the tax	For the period of performance of development works and for five years thereafter
Land plots, occupied by sites to be conserved based on the decision of the Cabinet of Ministers of Uzbekistan	Land plots	Exempted from the tax	For the conservation period
Land plots with existing irrigation system, where melioration works are underway	Land plots	Exempted from the tax	For five years after start of works
Land plots with new plantations of orchards, vineyards and mulberries	Land plots	Exempted from the tax	For three years, regardless of the use of interfurrow space for cultivating crops
Land plots used for recovery purposes (except for lands where economic activities are underway)	Land plots	Exempted from the tax	Unlimited
Land plots used for recreational purposes (except for lands where economic activities are underway)			
WATER TAX			
Water users –recipients of water from the legal entities, which paid the water tax	Volume of water received from the legal entities, which paid the water tax	Exempted from the tax	Unlimited
Businesses-legal entities closing voluntarily	This exemption is not applicable in case of failure to complete voluntary liquidation within legally mandated timeframe or halting the procedures of liquidation and restarting operations, while the amount of tax is levied for the entire period of application of the exemption.	Exempted from the tax	From the date of notice of the body responsible for state registration of legal entities about the decision of voluntary liquidation
Water users, re-using the water, which was paid for in primary use	Volume of water, which was paid for in primary use	Exempted from the tax	Unlimited
Health institutions	Volme of underground mineral water, used for treatment purposes except volume of water sold in the retail network	Reduction of taxable base	Unlimited

Types of companies, organizations and institutions eligible for tax preferences	Object of preferences	Type of incentive	Incentive period
Taxpayer-companies	Underground waters pumped out to prevent harmful impact on the environment except water used for industrial and technical needs	Reduction of taxable base	Unlimited
Taxpayer-companies	Underground waters pumped out of shafts for mining of minerals and pumped back into the ground to maintain underground pressure except water used for industrial and technical needs	Reduction of taxable base	Unlimited
Taxpayer-companies	Water used for leaching salinized farmland	Reduction of taxable base	Unlimited
SINGLE TAX PAYMENT			
Enterprises (other than trading and catering companies), whose share of exports of goods, works, services of own production (regardless of the place of performance of works and provision of services) in hard currency * amounts to	From 15 up to 30 percent of gross sales	effective rate is reduced by 30%	Unlimited
	From 30 and higher percent of gross sales	effective rate is reduced by 50%	
Companies implementing projects under Localization Programs	From single tax payment (for entities, using simplified taxation scheme)	Exempted from the tax on the condition of targeted allocation of released funds	For 3 years based on decisions of the Special interagency commission
Service sector companies (other than trading and catering companies)	Amount of provided services, paid using debit cards	effective rate is reduced by 5%	Unlimited
Trading and catering companies including micro-firms and small businesses	Amount of provided services, paid using debit cards	Effective rate is reduced by 5%	Unlimited

* except for raw materials according to the list approved by the Decree of the President of Uzbekistan №1871 dated October 10, 1997

Source: Legislation of Uzbekistan, www.lex.uz

TAX CONSULTATION

Tax consultation is gradually becoming popular in Uzbekistan as a tool of legal, financial and management support to businesses. The service is becoming widely used among small businesses, which cannot afford hiring auditing firms but still need professional assistance in taxation.

The Law of Uzbekistan "On Tax Consulting" adopted in September, 2006 is aimed at regulating relations in this sector and safeguarding rights and legal interests of actors in this process. Particularly, the law ensures development of activities of tax consulting organizations as well as improving quality of provided services in line with international standards, including adoption of national standards. For development of these services' market, these organizations have been exempted from the corporate profit tax and single tax payment for legal entities since 2010.

Today approximately 60 tax consultant organizations are functioning in the country (the list is available at www.soliq.uz).

FOREIGN TRADE

CUSTOMS PAYMENTS

The Customs Code of Uzbekistan mandates the following customs payments:

- Value Added Tax (VAT) on imported goods (works, services);
- excise tax on imported goods;
- customs duty;
- customs clearance fee;
- other charges envisaged by customs legislation

THE LIST OF DOCUMENTS SUBMITTED FOR CUSTOMS CLEARANCE

In accordance with the Resolution of the Cabinet of Ministers of Uzbekistan on "Approval of the list of documents submitted to the State customs authorities when performing export-import operations" №197 dated on July 20th, 2015, during the process of customs clearance of export goods, foreign economic activity entities must submit:

- (1) contract (agreement), except for contracts made under Commodity Exchange, registered by the appropriate authorized bodies;
- (2) cargo customs declaration, except for cases when declaration of goods is filled out as a passenger customs declaration in accordance with legislation;
- (3) transport documents (bill of lading according to a mode of transport) and shipping documents (invoice).

During the process of customs clearance of imported goods:

- (1) cargo customs declaration, except for cases when declaration of goods is filled out as a passenger customs declaration in accordance with legislation;
- (2) export cargo customs declaration or another substitutional document to confirm customs value of goods, imported by importer-business entities with application of customs payments preferences in accordance with the Regulation approved by the Resolution of the Cabinet of Ministers of Uzbekistan №139 dated 05.22.2013;
- (3) transport documents (bill of lading according to a mode of transport) and shipping documents (invoice);

- (4) certificate of origin of goods (upon customer's request and in cases when its required by international agreements of Uzbekistan).

Upon request of actors of foreign economic activity, all documents required for customs clearance may be submitted either in electronic format or in hard copy. However, it is prohibited for the customs authorities to request documents not covered by this Regulation and already available on hand or submitted to other public authorities, which provide government services.

UNIFIED AUTOMATED INFORMATION SYSTEM OF THE STATE CUSTOMS COMMITTEE OF UZBEKISTAN

Unified Automated Information System (UAIS) of the State Customs Committee of Uzbekistan enables to carry out procedures of customs declaration of goods in electronic form. This system creates favorable conditions for foreign trade activities, enabling timely and complete input of data required for customs clearance procedures, and significantly simplifies customs clearance of goods and excludes submission of hard copies.

SCHEME OF ELECTRONIC CUSTOMS DECLARATION PROCEDURE

STAGE	ENTITIES	ACTIVITIES	DEADLINE
1st stage	Authorized bodies	Input to UAIS permits and other documents at the level of interagency cooperation.	Prior to issuing or at a time of issuing documents to the applicant
		Issue permits and other documents to the applicants.	According to deadlines stipulated in legislation
2nd stage	Customs clearance specialist	Prepares e-declaration and related documents, signs with e-digital signature and sends via UAIS to the customs body.	Upon readiness
3rd stage	Chief of customs authority	Forwards the electronic declaration to the employee in charge of customs clearance	Within two hours
	Responsible staff of customs authority	Pre-checks e-declaration for correctness of filling, and availability of permits and other related documents in the system	Within one working day
		In case if shortcomings, sends an e-mail with the list of errors to the customs clearance specialist for corrective actions	Within three hours
		In case there are no errors, registers e-declaration in the database	immediately
		Carries out customs clearance of goods in e-form.	Within three working days

Customs Payments as of July 1, 2015 (in excerpts)

Type of Customs Payment	Levied on	Rate
Value-added tax on imported goods (works, services)	On goods imported to the customs territory of Uzbekistan; For works (services), performed by non-residents of Uzbekistan – works and services, performed and provided to the resident by non – residents of Uzbekistan, on the territory of Uzbekistan. Calculation formula: $VAT = (C + D + E) \times 20\%$, where C = customs value; D = customs duties; E = excise tax (for exciseable goods)	20%
Excise tax on imported goods	Excisable goods imported to the territory of Uzbekistan by legal entities and individuals. The lists of excisable goods are approved by respective Resolutions of the President of Uzbekistan.	See page 48
Customs duty	Customs value of goods, calculated with methods of customs valuation used by the customs authorities	According to the Annex №1 to the Resolution №PP-1169 of the President of Uzbekistan dated 05.08.2009
Customs clearance fees of:	Goods and motor vehicles in respective customs regimes except for customs regimes of "exports", "transit", "refusal in favor of the state", "temporary storage", "processing on customs territory", "processing outside of customs territory"	0.2% of customs value, but not less than 25 USD and not more than 3,000 USD
	Goods and motor vehicles in the customs regime of "exports"	0.1% of the cost of service on processing but not less than 50% MMW
	Goods in the customs regime of "processing on the customs territory"	
	Goods in the customs regime of "processing outside of the customs territory"	0.2% of the cost of service on processing but not less than 1 MMW
	Imported wheat (CN code 1001), sugar (CN code 1701) as well as sets of equipment for production facilities under construction	0.05% of customs value but not less than 1 MMW
Customs clearance in the customs regime of "transit"	For the main page of cargo customs declaration; For every additional page	Equivalent of 10 EUR Equivalent of 5 EUR
Storage of goods in customs warehouse, owned by customs authority, per day	– for the first 10 days (complete, incomplete)	0.1% of customs value
	– for each subsequent day (complete, incomplete)	0.2% of customs value
Customs convoy of one vehicle on the territory of Uzbekistan:	up to 200 km above 200 km	Equivalent of 50 EUR Equivalent of 120 EUR
For making advance decision		Equivalent of 50 EUR
Customs clearance of the good by customs officer outside of workplace, (1 staff hour)	Daytime business hours (09.00-18.00) Non-business hours (18.00-09.00), weekends, holidays	Equivalent of 5 EUR Equivalent of 10 EUR

Type of Customs Payment	Levied on	Rate
For customs clearance of the good placed in customs regime of "exports" by an officer off-site, based on the estimate of 1 staff hour		10% MMW
Issuance of licenses for registration and re-registration of imported motor vehicles (including temporarily imported):	<ul style="list-style-type: none"> – cars – trucks, vans – motorless vehicles (trailers, semi-trailers, etc.) – motorcycles, motor scooters, motorbikes) 	Equivalent of 20 EUR Equivalent of 25 EUR Equivalent of 10 EUR Equivalent of 5 EUR

Source: Resolution of the Cabinet of Ministers of Uzbekistan №204 dated 30.04.1999

Excise tax for excisable goods imported to Uzbekistan, as of January 1, 2016 (in excerpts)*

Commodities	Commodity Nomenclature code	Percentage of the customs value of the good or in USD per measurement unit
Meat and meat byproducts, fresh, chilled or frozen	0201 – 0206, 0208	30
	0207	70
Frozen chicken mince, salted	0210 99 390 0	70
Milk and cream, uncondensed and without sugar or other sweeteners	0401	10
Cheese and curds	0406	70
Poultry eggs (excluding pedigree)	0407	70
Natural honey	0409 00 000 0	10
Potatoes, fresh or frozen, other	0701 90	20
Peas, other	0713 10 900 0	10
Almonds, not sour, fresh or dried, shelled	0802 12 900 0	50
Coffee, roasted or non-roasted in beans, with caffeine or with no caffeine	0901	20
Wheat flour	1101 00 110 0	11
Soybean oil and its fractions	1507	10
Palm oil and its fractions, unrefined or refined but without changing its chemical composition	1511	20, but not less than 0.32 USD/kg
Sausage and similar meat products and meat by-products	1601 00	50
Sugar cane and beet sugar as well as chemically purified solid sucrose	1701 91 00, 1701 99	10
Chocolate and other finished food products containing cocoa	1806 20 – 1806 90	30
Miscellaneous food products except for baby food	21	50
Ethyl alcohol (rate shall be applied only for calculation of security during transit)	2207	65
Cognac	2208 20 120 0	14,5 USD/litre

Commodities	Commodity Nomenclature code	Percentage of the customs value of the good or in USD per measurement unit
Products, used for animal feeding	2309 10, 2309 90	70
Oil and petroleum products from bitumen	2710	20
Paints and lacquer (including enamel, varnish, and distemper paints)	3208, 3209, 3210 00	30
Matches	3605 00 000 0	30
Other polyethylene with the percentage under 0,94	3901 10 900 0	10
Slabs, sheets, tape, strip, and other plastic forms, self-adhesive	3919	30
Plastic construction components	3925	30
Pneumatic rubber tyres and casings, restored or used; tyres and casings full or semi-pneumatic; tyre protectors and rubber bands	4012	20
Clothing items, accessories and other natural fur products; artificial fur and its products	4303, 4304 00 000 0	25
Machine- or manually bound knitted cloth	6001 – 6006	20
Other finished textile products; sets; used clothing and textile products; rags	6301 – 6310	50
Pavement tiles, decorative ceramic tiles for floors, fireplaces or walls, with or without glaze	6907-6908	50
Wash basins, wash sink consoles, baths, bidet, toilet bowls, discharge tanks, urinoirs, and similar porcelain sanitary ware	6910 10 000 0	10
Safe glass including tempered or multilayered glass	7007 11 100, 7007 19 200 0	30
Glass vials	7010 10 000 0	50
Gold jewelry	7113	10 USD/ 1 g
Structures from ferrous metals, other	7308 90	50
Screws for timber, other	7318 12	20
Vertical freezer cabinets with the capacity up to 900 liters	8418 40	30
Other refrigerated shopping glass cases and counters (with cooling unit or evaporator)	8418 50 190 0	30
Furniture with built-in refrigeration equipment, other	8418 50 900 0	30
Power batteries	8507 10 200 9	30
Insulated wires, coaxial cables, other conductors	8544 11 – 8544 49	50
Fiber optic cables	8544 70 000 0	20

* approved by Annex №13-2 of the Resolution of the President of Uzbekistan N -2455 dated 22.12.2015.

BENEFITS RELATED TO CUSTOMS PAYMENTS

For legal entities

Entities	Object of benefits, eligibility criteria	Type of benefit	Period of validity of the benefits
FOR ACTORS OF FREE INDUSTRIAL ZONES			
Actors of Navoi Free Industrial and Economic Zone (FIEZ)	Imported equipment as well as inputs, materials and components for manufacturing export products	Exemption from customs payments (except for customs clearance fees)	For the period of activity
	Inputs, materials and components, imported for manufacturing products for sale in the domestic market of Uzbekistan	50% discount against the effective rates of customs payments (except for customs clearance fees) with grace period of up to 180 days	
Actors of Angren Special Industrial Zone (SIZ)	Equipment, components and materials, which are not produced domestically, imported onto the territory of Angren SIZ for implementation of projects based on lists approved by Cabinet of Ministers of Uzbekistan	Exemption from customs payments (except for customs clearance fees)	If the amount of investments is: from 300 thousands up to 3 mln USD – 3 years; from 3 mln up to 10 mln USD – 5 years; above 10 mln USD – 7 years
Actors of Jizzakh Special Industrial Zone (SIZ)	Equipment, components and materials, which are not produced domestically, imported to the territory of «Jizzakh» SIZ for implementation of projects based on the lists approved by the Cabinet of Ministers	Exemption from customs payments (except for customs clearance fees)	
FOR LIVESTOCK, AGRICULTURAL ENTITIES AND FARMS			
Companies-importers	Plantlets and wildings of promising high-yield grape varieties imported based on lists approved by the Cabinet of Ministers of Uzbekistan	Exemption from customs payments (except for customs clearance fees)	until 01.01.2016
Pedigree livestock farms, pedigree breeding companies, poultry farms and compound feeds producers	Imported pedigree livestock, technologies and auxiliary equipment for development of zooveterinary services, components for manufacturing compound feeds based on lists, approved by the Cabinet of Ministers of Uzbekistan	Exemption from customs payments (except for customs clearance fees)	until 01.01.2017
CONSTRUCTION COMPANIES			
Organizations included in the Register of Construction organizations and contractors	Imported construction equipment, equipment, machines and mechanisms, small-scale machinery, technological outfitting, including instruments, spare parts and components, not produced in Uzbekistan, based on lists, approved by the Cabinet of Ministers of Uzbekistan	Exemption from customs payments (except for customs clearance fees)	until 31.12.2018

Entities	Object of benefits, eligibility criteria	Type of benefit	Period of validity of the benefits
IN THE AREA OF EDUCATION, HEALTH AND SPORTS			
Companies-importers	Imported textbooks for free academic, pre-school and health institutions	Exemption from customs duties	
Companies-importers	Computer equipment, special equipment and inventory, imported for improvement of facilities of state educational institutions in the framework of activities on studies of foreign languages, based on lists, approved by of the Cabinet of Ministers		Until 01.01.2017
Companies-importers	New medical equipment, components, spare parts and consumables for medical equipment, imported based on the list, approved by the Cabinet of Ministers of Uzbekistan №94 dated 08.05.2008	Exemption from customs payments (except for customs clearance fees)	Until 01.01.2018
Companies-importers	Sports inventory, equipment, literature, multimedia products and material-technical resources, imported to equip and enable operation of the Republican specialized child and teenage sports school of olympics reserve for artistic gymnastics based on lists, approved by the Cabinet of Ministers of Uzbekistan		Until 01.01.2016
FOR MEDIA, PUBLISHERS, AND PRINTING COMPANIES			
Mass media editorial offices, publishing houses, TV and radio companies and printing organizations	Paper, printing materials and devices, equipment, imported for production of mass media products and books based on the list approved by the Resolution of the Cabinet of Ministers of Uzbekistan №391-φ dated 01.06.2012	Exemption from customs payments (except for customs clearance fees)	Until 01.01.2017
ENTERPRISES, INCLUDED IN THE PROGRAMME FOR LOCALIZATION OF MANUFACTURING OF FINISHED PRODUCTS, COMPONENTS AND MATERIALS FOR 2015-2019			
Companies, included in the Annex №2 to the Resolution of the President of Uzbekistan №-2298 dated February 11, 2015	Imported technological equipment and spare parts as well as components, not produced in Uzbekistan, used in technological processes of manufacturing localized products	Exemption from customs payments (except for customs clearance fees)	For 3 years based on decisions of the Special interagency commission, after examination of the projects according to the established procedure
ENTERPRISES WITH FOREIGN INVESTMENTS (CFIs) *			
EFIs and foreign investors, importing property	Property, imported by enterprises with foreign investments with the share of foreign investments in the charter capital amounting to minimum 33% for own manufacturing needs	Exemption from customs duties	For 2 years after state registration

Entities	Object of benefits, eligibility criteria	Type of benefit	Period of validity of the benefits
Foreign investors	Goods, imported by foreign legal entities, which made direct investments into the economy of Uzbekistan for a total amount of more than 50 mln USD, provided that the imported goods are of their own production	Exemption from customs duties	
	Goods, intended for works based on a product-sharing agreement and imported according to a project documentation by a foreign investor or other persons, involved in performance of works based on a product-sharing agreement as well as products being shipped out by an investor which are owned by an investor according to a product-sharing agreement	Exemption from customs payments (except for customs clearance fees)	
EFIs specialized in manufacturing child footwear	Imported inputs, raw materials and components for use in own manufacturing process	Exemption from VAT	

**This section contains the list of benefits, established directly for EFIs and (or) foreign investors. Benefits related to the customs payments mandated for all aforementioned companies are also applicable to EFIs.*

For individuals, importing goods*

Imported goods	Type of benefits related to customs payments
Timber and wood materials based on the list defined by legislation	Exemption from VAT and customs duties
Goods, imported within the norms of duty-free imports, approved by the customs legislation	Exemption from VAT
	Exemption from customs clearance fees
Goods, transported by individuals and not intended for business or any commercial activity according to the customs legislation	Exemption from customs duties
Goods, imported by individuals from non-neighboring countries for own needs in the amount of up to 1,000 USD	Exemption from customs duties
Excisable goods, imported by individuals within norms	Exemption from excise tax

** when performing activities of individual entrepreneurs, importing goods, intended for commercial activity, they are not required to be registered as an actor of foreign economic relations at MFERIT and state customs authorities.*

CARRYING OUT EXPORT OPERATIONS BASED ON THE “SINGLE WINDOW” PRINCIPLE

Starting from April 1, 2012 the mechanism of carrying out export operations based on the “single window” principle was introduced at all customs posts of Uzbekistan. This mechanism significantly simplifies procedures related to export operations, where in order to register a contract by state customs authorities, obtain required certificates and proceed with customs clearance of exported goods, an applicant fills out a single application form and submits it enclosing required documents. Authorized officials of relevant ministries and agencies of foreign economic activities are present at customs posts, whereas exporters, declarants or customs clearance specialists can act as applicants.

STAGES	ACTORS	ACTIVITIES	DEADLINES
Stage 1	Applicant	Depending on the type of the certificate being sought, submits single application form to designated certification authorities at customs posts, attaching necessary documents as per the approved list	At the applicant's request
	Authorized certification bodies at customs posts	Review submitted documents to ensure completeness and for possible inconformities; Given conformity of documents, they shall be accepted; Given inconformities, the documents shall be returned to an applicant to eliminate inconformities and indicating this in the single application form.	Immediately
		Upon receipt of documents from an applicant, take samples of exported goods according to the established procedure and send them along with documents to respective testing laboratories and/or authorized bodies	On the same day
		Perform laboratory tests and examination of exported goods in order to issue respective certificates	3-5 business days
		In case of positive results based on findings of laboratory tests and expertise, issue respective certificates to an applicant at the customs post.	1 business day
Stage 2	Applicant	Submits required documents for customs clearance.	At the applicant's request
	State customs authority	Review submitted documents to ensure completeness and for possible inconformities; Given conformity of documents, they shall be accepted; Given inconformities, the documents shall be returned to an applicant to eliminate inconformities and indicating this in the single application form.	Immediately
		Registers export contract.	On the same business day
		Performs customs inspection of exported goods and motor vehicles.	Upon readiness for shipment
		Performs customs clearance of exported goods and motor vehicles.	Within 1 business day

THE FUND FOR SUPPORT OF EXPORTS OF SMALL BUSINESSES AND INDIVIDUAL ENTREPRENEURS

“The Fund for Support of Exports of Small Businesses and Individual Entrepreneurs” was established under National Bank of Foreign Economic Activity of Uzbekistan in accordance with the Decree of President of Uzbekistan №ПП-2022 dated August 8, 2013.

The Fund provides following organizational services:

- arranging participation of small businesses and farmers at international exhibitions and fairs;
- arranging participation of businesses in international tender bids, provision of assistance with acquisition of tender documentation;
- providing assistance to business entities in conclusion of export contracts, insuring them from possible risks and registering them at authorized bodies;
- providing assistance to entrepreneurs in promoting their goods (works and services) to foreign markets and searching buyers through marketing researches, advertisements and branding of goods;
- providing assistance to entrepreneurs in obtaining necessary licenses, certificates and other permits required by legislation of foreign countries to perform export operations;

The Fund provides following financial services:

- financing participation of entrepreneurs at foreign exhibitions and fairs by covering expenses for advertisement, travel and accommodation, as well as covering other fees and duties required for participation at exhibitions and fairs;
- financing participation of entrepreneurs in international tenders (bids);
- paying insurance premiums for insurance of export contracts to ensure reliable protection of exporters from possible risks;
- paying for local entrepreneurs the costs of licenses, certificates, permissions and duties required by legislation of foreign countries;
- facilitating implementation of quality management systems at manufacturing companies.

The Fund provides legal assistance to entrepreneurs in the process of preparation and conclusion of export contracts, guiding export operations as well as related to execution of foreign economic operations including attraction of consulting and law firms.

Contacts of Executive Directorate of the Fund:

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FREE ECONOMIC ZONES OF UZBEKISTAN

Currently the “Navoi” Free Industrial-Economic Zone (FIEZ “Navoi”), special industrial zones “Angren” (“Angren” SIZ) and “Jizzakh” (“Jizzakh” SIZ) function in Uzbekistan, representing diversity of so-called industrial zones. Selection of the places for establishing free economic zones was based on careful analysis of industrial and investment potential of regions, their convenient location for accessing foreign markets².

FIEZ “Navoi”

The Free Industrial-Economic Zone “Navoi” was created in 2008 at a venue of 564 hectares of land near Navoi city, one of the most industrialized cities of Uzbekistan with proximity of 100-175 km from Bukhara and Samarkand respectively, the big cities and industrial centers of Uzbekistan.

Manufacturing wide range of hi-tech products, competitive on international markets by means of introduction of modern highly productive machinery and equipment, technological lines and modules, as well as innovative technologies, was defined as the primary activity of businesses in Navoi FIEZ.

Navoi FIEZ is located near the international airport, E40 highway and international railway lines. Based on the agreement with “Korean Air” air-company, the first stage on modernization of Navoi Airport was completed, including establishment of international multimodal logistics center as well as construction of cargo terminal with the processing capacity of 300 tons of cargo per day. With further increase of cargo turnover, the capacity of the cargo terminal is sought to be increased up to 1000 tons a day.

All major railway tracks of the region pass through Navoi southbound to the ports of Iran and Turkey, and in west and north – to the ports of the Black and the Baltic Sea. The shortest railway route from China to Europe also passes through Navoi. By starting operations of Guzar-Boysun-Kumkurgan railway section, it emerged as the shortest transit section to Afganistan, Pakistan and India.

The conditions for establishment of industrial complexes with full production cycles from raw materials to finished goods in all sectors of the industry are duly created on the territory of Navoi FIEZ.

In line with the concept of creation of Navoi FIEZ and identified priorities, enterprises of the following sectors are placed in Navoi FIEZ:

- production of electro-technical goods;
- production of telecommunications equipment;
- enterprises of machinery building, device building and manufacturing spare parts;
- production of medical drugs and equipment;
- processing and packaging food products;
- production of plastic and polymer goods.

For further details, please visit website of Navoi FIEZ at: www.fiez.uz

² Prepared on the basis of Analytical Report “Current state and perspectives of development of free economic zones in Uzbekistan”, UNDP, IFMR, 2015.

SIZ “Angren”

Special industrial zone “Angren” was established in 2012. The overall territory of Angren SIZ is 14,500 hectares including territories of Angren and Akhangaran cities of Tashkent region as well as parts of the territory between them.

The main goal of setting up Angren SIZ is to create favorable conditions to attract foreign and domestic investments for establishment of modern high-tech industrial productions, ensuring manufacture of competitive products with high added value as well as comprehensive and effective usage of production and resource potential of Tashkent region, thus creating new jobs and increasing incomes of population.

One of the advantages of Angren SIZ is its convenient location near the largest cities of Uzbekistan. The distance to the capital city of the country – Tashkent is only 80 km, the cities of the Fergana valley – 240 km, respectively.

Besides, there is the “Angren” international logistics center with the overall territory of 30 hectares and placement capacities for more than 300 trucks. Capacity of the logistics center amounts to 4 million tons of cargo operations.

Favorable conditions have been created on the territory of Angren SIZ for development of more in-depth processing of mineral resources, production of hi-tech goods using local raw materials based on fostering close cooperative ties and development of industrial cooperation among enterprises of the special industrial zone and in the country as a whole.

In line with the concept of sectoral placement of enterprises on the territory of the Angren SIZ, enterprises of the following sectors are placed in Angren SIZ:

- electronics and electric equipment;
- machine building;
- chemistry and petrochemicals;
- food industry and deep reprocessing of fruit and vegetable products;
- production of construction materials
- leather goods industry.

SIZ “Jizzakh”

Special Industrial Zone “Jizzakh” was established in 2013 in accordance with Memorandum of Understanding on implementation of the project on setting up Uzbek-Chinese industrial park in Uzbekistan. “Jizzakh” SIZ is located on the territory of Jizzakh city in Jizzakh region and has a branch in Syrdarya district of Sirdarya region.

The main goal of setting up Jizzakh SIZ is to create favorable conditions to attract foreign and domestic investments for establishment of modern hi-tech productions, ensuring manufacture of competitive products with high added value as well as complex and effective usage of production and resource potential of Jizzakh and Sirdarya regions, and creating on this basis new jobs and increasing incomes of population.

Potential of free economic zones of Uzbekistan

Location	"Navoi" FIEZ	"Angren" SIZ	"Jizzakh" SIZ
	Central Zone	North-Eastern Zone	Central Zone
Industrial potential of the region	Chemical, petrochemical, light industry, extraction of minerals, construction materials	Extraction of minerals, construction materials, light and food industry	Deep processing of raw and mineral resources and agricultural commodities, light industry and construction materials
Logistics	Airport (Navoi international airport), railway line and highway	International highway, railway	
Special advantages	The aviation hub, location between Bukhara and Samarkand, convenient access to the markets of Turkmenistan, Afghanistan and Middle East	The "Angren" logistics center, strategic location as a transport hub between the capital and Fergana Valley, convenient access to the markets of Kazakhstan, Russia and China.	Active industrial zone, location between Tashkent and Samarkand, convenient access to the markets of Tajikistan, Kazakhstan and Russia.

SALES OF STATE PROPERTY AT "ZERO" PURCHASE RATE

The mechanism of sales of state property at "zero" purchase rate to non-state legal entities as well as to individuals on conditions that a buyer accepts investment and (or) social obligations in the order of privatization, has been successfully practiced for the last 10 years in Uzbekistan.

The list of objects of state property at "zero" purchase rate is compiled:

- from the list of state-owned real estate sites previously not sold upon results of auctions or tenders and invitation to make offers;
- based on offers from district (city) khokimiyats, asset holders and decisions of territorial tender commissions.

For participation in a tender a candidate or his authorized representative submits to a working body of territorial tender commission an application for participation in a tender in two copies with attachment of documents as per the legislation before set deadlines in hand or by mail.

The participant, whose tender offer is accepted as mostly meeting the conditions of the tender, is acknowledged as a winner of the tender. Based on a decision of a territorial tender commission on tender results, a state-owned property purchase agreement is concluded between seller and the participant acknowledged as a winner of the tender, as well as the asset holder not later than twenty days after approval of the minutes of the commission meeting.

The state tender commission can sell state-owned properties that are possessed by local government authorities as per applications received from foreign investors, whereas the Administrative councils of special industrial zones of "Angren" and "Jizzakh" can sell state property sites that are located on the territories of special industrial zones "Angren" and "Jizzakh" at "zero" purchase rate on condition that participants of these zones will accept specific investment obligations in line with legislation.

In line with established procedures, the commission set up by the seller performs acceptance of execution of the buyer's investment and social obligations. Following the results of the commission work, a protocol on acceptance of investment and social obligations is compiled. After recognition of fulfillment of investment obligations and retention of newly created jobs for one year after recognition of fulfillment of investment obligations, the seller within five days after submission of the original of the state order for property rights by the buyer, makes "with disposition rights" note.

More detailed information on procedures of privatization of state property is available on the **Website:** www.gkk.uz

INTERNATIONAL AGREEMENTS

Uzbekistan implements consistent policy on strengthening treaties and legal base with other countries in the area of taxation. Today more than 50 agreements have been signed on avoidance of double taxation and prevention of income and asset tax evasion.

Agreements are based on the model agreement developed by OECD and relate to corporate taxes of legal entities, income tax of individuals as well as property tax. In line with article 4 of Tax Code of Uzbekistan, aforementioned agreements as an international document have privilege over norms of national legislation.

Договора об избежание двойного налогообложения и предотвращение уклонения от уплаты налогов

Countries-signatories of the Agreement	Date of entry into force	Countries-signatories of the Agreement	Date of entry into force
Austria	01.08. 2001	Lithuania	11.11.2002
Azerbaijan	02.11.1996	Luxembourg	02.09.2000
Bahrain	Signed 05.06.2009	Malaysia	10.08.1999
Belarus	11.01.1997	Moldova	28.11.1995
Belgium	08.07.1999	Netherlands	27.05.2002
Bulgaria	21.10.2004	UAE	26.10.2007
United Kingdom	15.10.1993	Oman	30.03.2009
Hungary	Signed 17.04.2008	Pakistan	12.09.1996
Vietnam	16.08.1996	Poland	29.04.1995
Germany	14.12.2001	Russian Federation	27.07.1995
Greece	15.01.1999	Romania	17.10.1997
Georgia	20.10.1997	Saudi Arabia	9.03.2006
Israel	09.03.1999	Singapore	28.11.2008
India	25.01.1994	Slovakia	20.10.2003
Indonesia	11.11.1998	Slovenia	10.06.1995
Jordan	Signed 23.11.2010	Tajikistan	07.08.1997
Iran	18.01.2005	Thailand	21.07.1999
Ireland	Signed 11.07.2012	Turkmenistan	27.11.1996
Spain	Signed 8.07.2013	Turkey	30.09.1997
Italy	26.05.2004	Ukraine	13.07.1995
Kazakhstan	21.04.1997	Finland	07.02.1999
Canada	14.09.2000	France	01.10.2003
China	03.07.1996	Czech Republic	15.01.2001
Korea	25.12.1998	Switzerland	15.08.2003
Kuwait	03.05.2006	Estonia	Signed 28.09.2012
Kyrgyzstan	17.03.2000	Japan	27.11.1986
Latvia	23.10.1998	Latvia	23.10.1998

Source: State Tax Committee of Uzbekistan www.soliq.uz

Most-favored nation treatment

Under the most favored nation treatment countries grant each other not less favorable conditions in economic, trade and other relations, as they grant or will grant in the future to any third country. Most favored nation treatment envisages providing customs preferences as well as benefits for domestic taxes and duties that are imposed on production, processing and imports of goods, etc.

1. Austria	10. Denmark	19. Jordan	28. Portugal	37. Finland
2. Bangladesh	11. Egypt	20. Cyprus	29. Pakistan	38. France
3. Belgium	12. Israel	21. Korea	30. Poland	39. Czech Republic
4. Bulgaria	13. India	22. China	31. Singapore**	40. Switzerland
5. United Kingdom	14. Indonesia	23. Latvia	32. Slovenia	41. Sweden
6. Hungary	15. Iran*	24. Lithuania	33. Romania	42. Estonia
7. Vietnam	16. Ireland	25. Malta	34. Slovakia	43. Japan
8. Germany	17. Spain	26. Luxembourg	35. USA	44. Saudi Arabia
9. Greece	18. Italy	27. Netherlands	36. Turkey	45. Malaysia

* Only with regard to goods indicated in Annex 2 to the Executive Protocol to the Memorandum of Understanding on providing preferences in bilateral trade between the Government of Uzbekistan and the Government of Iran dated June 17, 2003, signed on January 4, 2005 in Tashkent.

** Only with regard to goods indicated in Annex A to the Agreement between the Government of Uzbekistan and the Government of Singapore on main areas of economic and humanitarian cooperation, signed on January 25, 2007 in Singapore.

The countries with which Uzbekistan has Free Trade Regime Agreements

The agreement on establishment of a free trade zone represents the multilateral legal framework of regional trade on preferential conditions. Amongst countries – signatories of these agreements, introduction of the free trade regime i.e. duty-free trade as well as elimination of tariff and non-tariff restrictions in mutual trade is stipulated.

Republic of Belarus	Russian Federation
Republic of Georgia	Turkmenistan*
Republic of Kazakhstan	Ukraine
The Kyrgyz Republic	Tajikistan
Republic of Moldova	Azerbaijan

* Customs duties are not levied on imports of goods based on mutually agreed list in accordance with bilateral agreements.

VISAS

According to the legislation of Uzbekistan, foreign citizens and persons without citizenship can enter, stay, and exit Uzbekistan as well as transit its territory only having entry visas, issued at the consulates of Uzbekistan abroad on condition of presenting an invitation issued in Uzbekistan in advance.

All applications of foreign citizens to obtain visas to Uzbekistan are received exclusively in the form of electronic application forms on the website: www.evvisa.mfa.uz.

State duties charged in soums (excerpts)³

State duty	Rate
For issuance of a passport or a substituting document, documents authorizing exit abroad and entry from abroad:	
for issuance of a passport of citizen of the Republic of Uzbekistan	30 % MMW
for issuance of a biometric passport of citizen of the Republic of Uzbekistan	50 % MMW
for issuance of an identity card for exiting abroad for persons without citizenship permanently living on the territory of Uzbekistan	40 % MMW
for issuance of a sticker of authorization record for exiting abroad for citizens of Uzbekistan	50 % MMW
for issuance of a sticker of authorization record for exiting abroad for foreign citizens and persons without citizenship permanently living in Uzbekistan	80 % MMW
for introducing any kind of changes (besides prolonging validity period) to earlier issued authorization documents to exit and entry	10 % MMW
for issuance of documents on invitation to Uzbekistan to citizens of Uzbekistan, foreign citizens and persons without citizenship	10 % MMW
for issuance or prolongation of validity period of residence for foreign citizens and persons without citizenship permanently living in Uzbekistan	20 % MMW
for issuance in substitution of lost residence for foreign citizens and persons without citizenship permanently living in Uzbekistan	50 % MMW
For execution of other actions:	
for application on admission to citizenship or renunciation of citizenship of Uzbekistan	2 MMW
for permanent registration and termination of permanent registration of foreign citizens including citizens of CIS countries and persons without citizenship	2 % MMW

³ According to the Resolution of the Cabinet of Ministers of Uzbekistan № 533 dated 03.11.1994.

Duties, fees and other non-tax payments payable in foreign currency (excerpts)⁴

Services	Rate, in USD (Depending on period of validity)
For issuance and extension of the period of validity of exit (entry) visa for foreign citizens and persons without citizenship (for issuance of multiple entry visa the duty increases by 10 USD)	From 40 up to 160
For issuance of multiple exit (entry) visa for foreign citizens and persons without citizenship	From 150 up to 250
For temporary registration of foreign citizens and persons without citizenship for the period of validity of entry visa and for extension of temporary registration for the period of extension of the visa period	From 20 up to 200
For temporary registration of the citizens of the countries – members of CIS as well as persons who arrived from the countries – members of CIS, holding passports of former USSR with no indication of citizenship	5 – 10
For review and issuance of documents of a foreign citizen, including citizen of a country-member of CIS or a person without citizenship, for permanent residence in Uzbekistan	50
For issuance of certificates to foreign citizens and persons without citizenship about loss of the passport or a substitute document	10

1. Duties, fees and other non-tax payments are charged in US dollars or in other hard currency converted against US dollar, unless mandated otherwise in international agreements of Uzbekistan.
2. Duties, fees and other non-tax payments are not levied on children aged up to 16, unless mandated otherwise in international agreements of Uzbekistan.
3. For the purposes of compliance with the principle of parity, the Ministry of Internal Affairs of Uzbekistan is permitted to increase rates of state duties for foreign citizens according to the amount of fees and duties levied in those countries on citizens of Uzbekistan for similar actions.

VISA REGULATIONS APPLICABLE TO CERTAIN COUNTRIES

There is a bilateral visa-free regime with Kyrgyzstan (up to 60 days), Azerbaijan, Armenia, Belarus, Georgia, Kazakhstan, Moldova, Russia and Ukraine.

Visas are issued within 2 business days, excluding the day of acceptance of application documents.

There is a simplified procedure for issuance of visas to citizens of Austria, Belgium, UK, Germany, Spain, Italy, Latvia, Malaysia, France, Switzerland and Japan. Tourists from these countries are issued multiple-entry visas up to 1 month and businessmen – up to 1 year (Malaysia – up to 6 months), and there are no requirements of a voucher of a travel agency or invitation letter of a legal entity or an individual in Uzbekistan addressed to the MFA of Uzbekistan. Visas are issued within 2 business days excluding the day of receipt of documents.

There is a visa-free entry for holders of diplomatic passports from Hungary and China (up to 30 days), Vietnam and Republic of Korea (up to 60 days), Brazil, Romania, Singapore, Slovakia, and Turkey (up to 90 days). Citizens of these countries, holders of diplomatic passports and accredited as officers of diplomatic missions or consulates of their countries, located on the territory of Uzbekistan, as well as members of their families, have rights to visa-free entry and stay for the entire period of employment.

Uzbekistan and Japan on a mutual basis issue visas without charging consular fees.

⁴According to the Resolution of the Cabinet of Ministers of Uzbekistan № 423 dated 19.08.1993.

BUSINESS SERVICES

FINANCIAL SERVICES

BANKING SERVICES

Banking system of Uzbekistan consists of the Central Bank and 26 commercial banks, including 5 with foreign capital and 7 private banks. The largest banks – National Bank for Foreign Economic Activity, “O’zsanoatqurilishbank”, Asakabank and Agrobank, the one with foreign capital – Uzbek Korean Development Bank (UzKDB). Uzbekistan banks have extensive network of branches, consisting of 846 branches, 4 244 mini-banks and specialized cash offices. Commercial banks offer their clients entire range of banking services, including those focused on financing investment projects.

In Uzbekistan the use of debit cards issued by banks for transactions between buyers and sellers of goods (services) became widespread including the use of international VISA, Mastercard, and UnionChinaPay cards. Today payment systems of 26 commercial banks are united in the framework of “UZCARD” interbank payment system and approximately 14 mln. debit cards are in circulation. In order to ensure seamless servicing of debit cards, more than 163,000 retail trade and service companies were equipped with Point-Of-Sale (POS) terminals, while over 2,000 ATM machines and infokiosks were installed at public venues.

Commission charged by commercial banks for client services *

Transactions	In national currency	In foreign currency
TRANSACTIONS AND CASH SERVICES		
Opening on-demand deposit account	0%-50% of MMW	50% of MMW
Inbound transactions	Free-of-charge	Free-of-charge**
Outgoing transactions	0.8%-0.2%	0.6%-0.1%
Registration of a checkbook	1-1.5 MMW	-
Opening a letter of credit	2 MMW	1.0 % – 0.2 %
Acceptance of documents for payment collections (payment orders and letters of collection)	1000 soums each	30 USD
Net encashment	-	0.1%-0.15 %
Acceptance and advising documentary imports collection	-	0.1%-0.15 %
Issuing cash to legal entities (for payment of wages, pensions, benefits, and other essential payments)	Free-of-charge	Up to 1%
Issuing certificates, approvals, and duplicate statements for clients	50% of MMW	15 USD
Maintenance of a “Bank – Client” software	50% of MMW	

Transactions	In national currency	In foreign currency
SMS-Banking service: -connection fee -monthly fee	1 MMW 7500 soums	3 USD 2 USD
Managing an account in the “Internet Banking” system for legal entities, monthly	15 USD	
Closing a deposit account of clients including transfer of an account to another bank	Free-of-charge	Free-of-charge
GUARANTEES		
Issuing guarantees at a request of Bank’s clients	not less than 1.5% APR of the amount of the guarantee	
Making payments on the guarantees at the demand of the Beneficiary	0.2% but not lower than the rates of short-term lending transactions	
EXPORT/IMPORT CONTRACT REGISTRATION		
Registration and making records of export, import, barter contracts: up to 50,000 USD from 50,000 USD up to 1 mln. USD from 1 mln. USD and above	10 USD 25 USD 35 USD	
Registration of an addendum to export, import, and barter contracts	10 USD	
Issuance of “Transactions history” records	2 USD	
Unregistering unfulfilled export, import, barter contracts when a client switches to another bank	25 USD per contract*	
SECURITIES MARKET SERVICES		
Services for issuance and placement of securities including underwriting services	from 0.5 % up to 3 % depending on commitments of a bank on placement of securities	
Provision of brokerage services on sales of shares of joint-stock companies (secondary market) at the Tashkent Securities Exchange	0.5 % – 3 %	
Provision of intermediary services for purchase and sales of bonds (other than government securities) at the request of and using funds of investors	0.3%-1%	
Dealership services of a Bank using funds of investors to buy/sell State Medium-term bonds, State Treasury bonds, and bonds of the Central Bank of Uzbekistan	0.1%-0.25%	
Providing services in organized non-exchange market for purchase/sales of securities	0.5%	
Registration of transactions in the non-exchange market	0.1% of the amount of the transaction	
Storage of shares and other securities per annum (with nominal value of one security)	0.1%-1%	
SERVICES RELATED TO ENGINEERING AND ECONOMIC SERVICES		
Supervisory measurements and verification of reporting data related to constructed and renovated sites:		
a) the amount of performed works does not exceed 100,0 mln. soums, regardless of the source of financing	at least 2 % of the amount of performed works + VAT	
b) the amount of performed works exceeds 100,0 mln. soums, regardless of the source of financing	at least 1 % – 0.5% of the amount of performed works +VAT	
c) in case the site construction involved utilization of centralized financing as well as state budget funds and equivalent funds	at least 0.5 % – 0.3% of the amount of performed works +VAT	

* The tariff rates are only applicable to transactions performed according to the regular procedures. Any services as well as relevant commission not indicated in tariffs are subject to separate agreement.

** Excluding commission of a bank for correspondent transactions with a foreign bank.

Sources: www.cbu.uz, www.bank.uz

Tariffs on non-cash transactions via soum-denominated debit cards

Types of services	Effective tariff
Payment for services of the bank on issuance of debit cards:	
Issuance of debit card in the framework of payroll, pension and stipends	Free-of-charge
Debit card of an individual	Based on an agreement with a client (up to 5 EUR)
Debit card of a legal entity and an individual entrepreneur	Based on an agreement with a client (up to 20 EUR)
Retail card of POS terminal	Free-of-charge
Payment for services of the bank related to technical maintenance of soum-denominated debit card:	
Extension of the period of validity of soum-denominated debit card	Free-of-charge
Unblocking a debit card	Free-of-charge
Adding a debit card to the Stop List (for all types of debit cards)	Free-of-charge
Commission for collection of funds, drawn by POS terminals, installed by the bank at retail, catering and service sites:	
– for clients of the bank	Free-of-charge
– for clients of other banks	Free-of-charge
Commission for renting out POS terminals by the bank:	
Rental cost, charged to legal entities for POS terminals (monthly)	Based on an agreement with a client (up to 10 EUR)
Rental cost, charged to individual entrepreneurs for POS terminals (monthly)	Based on an agreement with a client (up to 5 euros)
Commission charged for using debit card funds by individuals:	
For using debit card funds by individuals at POS terminals	Free-of-charge
For using debit card funds by individuals at infokiosks and ATM machines	Free-of-charge
For issuance of individuals' funds from a debit card in cash (regardless of an issuing bank)	Free-of-charge
Commission charged for deposits into corporate debit cards of legal entities and individual entrepreneurs:	
When transferring funds from a main account to a card upon performing deposit of funds into corporate debit cards of legal entities and individual entrepreneurs	Based on an agreement with a client (up to 0.5 % of transferred amount)
Payment for banking services upon deposit into corporate cards of legal entities and individual entrepreneurs	Free-of-charge

Note: This tariff plan was introduced on September 1, 2014 and is mandatory for all commercial banks. Amount of commission based on types services, not included in this tariff, is set independently by commercial banks and based on a agreement with a client.

LENDING AND LEASING

Commercial banks are the main source of lending to businesses in Uzbekistan, which make loans for various purposes: generating start-up capital, replenishment of current assets, procurement of equipment and technologies, financing export-import operations, etc.

In general, collateral is required to obtain a bank loan according to the Civil Code of Uzbekistan and the Law of Uzbekistan "On Collateral". In practice, banks require a client to provide collateral with a value equivalent of at least 125% of the loan amount as well as an insurance policy, if the collateral is a movable property or real estate.

Another important condition of the loan is the equity contribution of the client into the project in the amount of at least 25% of the project costs.

Interest rates of loans made in national currency (sوم) are within the refinancing rate of the Central Bank + 3% (up to 7%) per annum depending on the cost recovery and the risk of the project. In case of procurement of import equipment and technologies, businesses can use certain benefits related to the loan and its insurance, i.e. obtaining the loan with discounted interest rates, benefits in customs clearance, etc. Furthermore, commercial banks can provide loans to their clients in hard currency using credit lines of foreign banks with the rates ranging within LIBOR + 2% (up to 6%).

Average interest rates on commercial loans

Type of loan	Interest rate (%)	Maximum amount of the loan	Maturity	Collateral
Start-up capital for commercial farms and small businesses operating in the first 6 months after the date of registration	3	up to 200 MMW	18 months	in the amount of at least 125% of the amount of the loan
Generating current assets	12	up to 500 MMW	2 years	in the amount of at least 125% of the amount of the loan
Consumer loan	16-20	up to 150 MMW	up to 3 years	Collateral property, mandated by the legislation of Uzbekistan.
Mortgage loan	12-25	Up to 2500 MMW	up to 10 years	Collateralized property

Source: www.bank.uz

The leasing services market, including over 90 leasing companies, has been actively developing in the country. The lessors are primarily commercial banks and major commercial institutions involved in importing machinery and technological equipment.

Entrepreneurs – lessees have an opportunity to use a number of benefits and preferences. Inter alia, lessee is exempted from VAT on lease payment and property taxes, while imported technological equipment as per the lease agreement is exempted from customs duties and VAT.

Timeframe of leasing services, years	Maximum amount of financing		Amount of advance payment	Interest rates	
	in soums, thousand soums	in hard currency, USD		in soums, %	in hard currency, %
1 – 5 *	500 000	300 000	At least 20% of the cost of leased object	12 – 28	4 – 10

* Microcreditbank, Aloqa Bank, Hamkorbank offer long-term lease (up to 8 years).

APPROXIMATE LIST OF DOCUMENTS REQUIRED TO OBTAIN A BANK LOAN

1. A loan application indicating the amount, maturity, purpose and collateral of the loan.
2. Charter and Memorandum of Association of a company (notarized), Certificate of state registration.
3. Accounting statements for the last 2 quarters of the financial operations of a company (with the seal of the State Tax Authority):
 - a. Balance sheet of the company – Form-1 (quarterly, annual);
 - b. Income Statement – Form 2 (quarterly, annual).

If required, a bank can request a breakdown of some lines of balance sheet, Form №1 and №2
4. Breakdown of accounts payable and receivable with relevant dates.
5. The certificate of financial obligations to third parties (earlier issued guarantees of payment. etc.) If a borrower is another bank's client, then this certificate should indicate existence of Card-index-№2, existence of bank loans and recent turnover as per accounts with seal and signatures of bank officials.
6. The business Plan (Project Feasibility Study).
7. In case of purchase of equipment, technical characteristics and technical passports should be attached as well as a competitive list of purchased equipment with indication of at least 3 alternative suppliers compared to which, the selected equipment is advantageous.
8. The license, certifying the right to engage in indicated activity, if that type of activity is included in the list that requires special licenses.
9. Project examination (emission of chemical substances, etc.) by State Committee on Nature Protection of Uzbekistan.
10. Land registry documents of buildings and structures or a lease contract if an enterprise rents its premises.
11. Contracts or letters of intent for acquisition of an object (raw materials, equipment, goods...)
12. Contracts or letters of intent for sales of manufactured goods/services.

Loan Collaterals:

In case of guarantee – Balance forms №1 and №2 for the last 2 quarters, Charter, Memorandums of Association of a guarantor, copy of samples of guarantor's signatures, certificate of financial audit of guarantor, certificate of financial obligations to third parties (if currently acting as a guarantor, etc.), if a guarantor is from another bank, then this certificate should indicate existence of Card-index-№2, existence of bank loans as well as recent turnover as per accounts with seal and signatures of bank officials.

In case of collateral – submission of documents certifying collateral ownership rights, certificate of state registration at land registry authorities. In case if borrower is a joint venture – an audit report is required.

MICROCREDIT AND MICROLEASING

Commercial banks and microfinance organizations offer microcredit and microleasing services. The biggest provider of microcredit and microleasing services in the county is the joint-stock commercial “Mikrokreditbank” established by the Decree of the President of Uzbekistan dated May 5, 2006. Today “Mikrokreditbank” has extensive financial infrastructure in all regions of Uzbekistan, consisting of 82 branches and mini-banks. The authorized funds of the bank amount to 150 billion soums.

Microcredits are issued both under collateral and based on trust. The main form of microcredit collateral is property. Any property, including items and property-related (claims) can be an object of collateral according to the Law of Uzbekistan “On Collateral”.

Microcredit services fees

Purpose of the loan	To generate start-up capital	Development (expansion) of business and replenishment of working capital
Recipients	Individual entrepreneurs; dekhkan households with a status of a legal entity; commercial farmer; micro-firm; small business	
Loan maturity	up to 18 months	up to 24 months
Loan amount	from 50 to 200 MMW	up to 500 MMW
Loan interest rate	3% APR	50% of the Central Bank's refinancing rate
Collateral *	Liquid goods, foreign currency and other hard currency-denominated assets deposited as collateral; highly liquid securities; third-party guarantees to the bank	

** Microloans are issued both under collateral and based on trust. The main form of microcredit collateral is a property. Any property, including items and property-related rights (claims) can be an object of collateral according to the Law of Uzbekistan “On Collateral”. The amount of a microcredit cannot be higher than 80 percent of the value of collateralized property. The object of collateral – vehicles and real estate – must be insured from loss and damage by the borrower.*

Microleasing services fees

Type of Leasing	Microleasing services	Financial Leasing services
Recipients	Individual entrepreneurs; dekhkan households with a status of a legal entity; commercial farmer; micro-firm; small business	
Lease period	up to 36 months	from 36 up to 60 months
Amount of lease	2000 MMW	negotiable between parties
Interest rate	5% APR	minimum 9% APR
Collateral *	Liquid goods, foreign currency and other hard currency-denominated assets deposited as collateral; 30 percent deposit by the client; highly liquid securities; third-party guarantees to the bank	

** Only those legal entities with flawless reputation of their financial status can be guarantors.*

Source: www.mikrokreditbank.uz

MONEY TRANSFERS

Tariffs for domestic and international electronic money transfers

Amount of an electronic money transfer (in soums)	Fee charged for electronic money transfer (EMT) between automated workplaces (including VAT)
Electronic money transfers sent by companies and institutions	
From the amount of money transfer*	10%
Electronic money transfers (EMT) sent by households	
up to 100 000	7% of the amount of EMT
from 100 001 up to 200 000	7000 soums – for 100 000 soums transfered + 6% of the part, exceeding 100 000 soums
from 200 001 up to 500 000	13000 soums – for 200 000 soums transfered +5% of the part, exceeding 200 000 soums
above 500 000	28 000 soums– for 500 000 soums transfered +4% of the part, exceeding 500 000 soums

** electronic money transfers being sent to individuals (alimony, etc.) on behalf of employees of companies and organizations are charged a fee equivalent to 6% of the amount of money transfer.*
Source: Ozbekistan pochta SI JC. www.pochta.uz

U-PAY – UNIVERSAL ELECTRONIC PAYMENTS SERVICE

Universal Electronic Payments Service – “U-PAY” was developed for non-cash transactions utilizing advanced mobile communication technologies and Internet. The system ensures full automation of payment processing in real-time, integration with banking system of the country as well as billing systems of all utility providers and the State Tax Committee. The system enables to execute electronic payments using a mobile phone and PC web-interface. The security of payments was developed by the Center for Scientific, Technical and Marketing research “UNICON.UZ” and integrated by means of coding information with electronic digital signature keys of clients.

“U-PAY” service is located at the Single portal of state interactive services – My.gov.uz and E-kommunal and allows to execute all types of payments both from mobile phones of all types (Java, IOS, Android) and from Internet through a user’s personal cabinet at www.u-pay.uz. Users of the service can personally track payments made, see and get information on outstanding land and property taxes as well as utility fees.

This system distinguishes from other similar systems with its maximum level of security, convenience, mobility and ability to function offline, which undoubtedly opens new perspectives for using this system even in remote areas of the country.

INSURANCE

There are systems of mandatory and voluntary insurance in Uzbekistan. Mandatory types of insurance were introduced by respective laws and intended to share liability in insurance cases between insurers and the government. At present, 31 insurance companies operate in the insurance services market, including 29 in general insurance and 2 in life insurance sector.

Of all insurance companies, 18 are surveyor adjusters, 4 are insurance brokers, and 2 offer actuary services. Over 5,500 insurance agents operate in the sector. The largest insurance companies are State Joint Stock Insurance Company "Uzagrosugurta", National Company for Export-Import Insurance "Uzbekinvest", "Kafolat" Insurance Company, "Kapital Sug'urta" JSC, "Alfa Invest" LLC, "Alskom" JSC.

List of insurance services and amount of insurance premiums

Insurance services	Basic rate of insurance premium, as % of insurance amount
Property insurance	0.1–0.7 *
Insurance of collateral	0.1–0.7*
Insurance of property in transit	0.05
Insurance of property against fire and natural disasters	0.02
Insurance of cargo	0.15–2
Insurance of motor vehicles	1.5–4.5
Insurance of pledged motor vehicles	1.5–4.5
Insurance of railroad rolling stock	0.2
Insurance of agrarian transport vehicles	from 0.25
Voluntary insurance against construction and assembly risks	0.1–1.0
Insurance against construction and assembly risks	0.2 to 0.7
Insurance of export contracts	0.3 to 2
Insurance of guarantees	from 1
Insurance of borrower's liabilities against unsecured credit default	5–7 APR
Insurance of collateralized securities	from 0.25APR
Insurance of a mortgaged object	from 0.1APR
Insurance of property – leasing object	from 0.1APR
Insurance of expenditures related to legal protection	2.5
Insurance of professional responsibility	3–5
Insurance of civil liability of the manufacturer (seller) of goods (works, services)	0.5–5.0
Insurance of animals	from 3

* Lower or higher ratios may be applied to these tariffs depending on the insurance amount.

Sources: www.mf.uz.

COMPULSORY INSURANCE OF TRANSPORT OPERATOR'S CIVIL LIABILITY

In line with the Law of Uzbekistan "On Compulsory Insurance of Transport Operator's Civil Liability" dated 26.05.2015, starting from November 2015 compulsory insurance by transport operator of own civil liability for inflicting damage to life, health and (or) property of passengers prior to provision of transportation services. Herewith, transport operator is a legal entity providing commercial transportation services of passengers and their property by urban commute, railroad, air, road, river and other transport, and possessing special permission (license) for this activity.

Property interests of transport operator in case of occurrence of its civil liability to compensate for damaged inflicted to life, health and (or) property of passengers serve as the object of compulsory insurance of civil liability of transport operator. Transport operator, insurer, passenger, victim and beneficiary serve as subjects of compulsory civil liability.

The agreement of compulsory insurance of transport operator's civil liability is public in nature. According to the agreement, the insurer commits itself, for agreed payment (insurance premium), in case of occurrence of insured accident, to compensate victim, beneficiary or transport operator for inflicted damage to life, health and (or) property within the confines of insured amount of the agreement.

Insurer covers all claimed and provable costs of a transport operator occurred in time of urgent measures for prevention and (or) reduction of damage inflicted to life, health and (or) property of passengers, taken by a transport operator's initiative or at an insurer's request even in those cases when these measures were not successful. Herewith, total amount of insurance compensation and these expenses of a transport operator can not exceed insurance amount.

Insurance compensation does not cover judicial expenses, fines and other such payments.

STOCK MARKET AND SECURITIES

The Republican Stock Exchange "Tashkent" is a basic trading platform in the stockmarket of Uzbekistan, featuring more than 100 brokerages and branches in all regions of the country, and equipped with the necessary equipment, communications infrastructure as well as the Single software-technical system for organizing trades from any branch on the territory of the country. Emitters' reports included in the official stock listing are available on the official website of the stock market.

When executing buy/sell operations of securities on the stock exchange, brokerages' commissions vary depending on the amount of the deal, package size and liquidity of certain securities. It is expected to shift to 100% deposition of funds and the date of settlement of transactions on completed deals based on T+2 settlement cycle. Besides brokerage fees, mandatory fees of "Tashkent" Republican Stock Exchange (over-the-counter platforms), Central Depository, secondary depositories of the deal parties and Clearing houses should be taken into account when performing securities deals.

The scale of fees in Republican Stock Exchange “Tashkent”

Market category	Amount of deal	Fee
Tashkent RSE		
Section for sales of state assets (shares)	Regardless of deal amount	0.2% of deal amount from each party
Section for sales of securities, subject to valuation by appraisal-organization	Regardless of deal amount	0.2% of deal amount from each party
Section for placement of shares of joint-stock companies included in the category «A» of the official stock exchange listing	Regardless of deal amount	0.15% of deal amount from each party
Section for sales of corporate securities (block trading) with special trading terms	Regardless of deal amount	0.3% of deal amount from each party
Section for sales of corporate securities with special placement terms	Regardless of deal amount	0.002% of deal amount from each party
Section for sales of deposit certificates of commercial banks		
Section for placement of corporate bonds		
Section for trading shares of joint-stock companies (excluding transactions made with involvement of market-makers)	Regardless of deal amount	up to 1.0 billion soums – 0.5% of the deal amount from each party; above 1.0 billion soums – 0.2% (above 1 billion soums 0.2% + 5 mln. soums) of the deal amount from each party
Section for transactions with corporate securities on condition of reverse purchase (REPO section)		
ELSIS-SAVDO		
Amount of commission	up to 10 mln. soums	1.70% of the deal amount
	from 10 mln soums to 100 mln soums	1.00% of the deal amount
	over 100 mln soums	0.50% of the deal amount

Source: www.uzse.uz.

Fees for Central Depository (CD) services

Service	Fee
Registration of the CD client in the Integrated database of depositors: a) legal entity b) individual	1 MMW 0.07 of MMW
Registration of the issuance of securities, 1st issue	3 MMW
Registration of securities in conducting global operations with issuance of securities	1 MMW

Service	Fee
Depositing securities into the trading account at the CD	From 0.015 % up to 0.2% but under 30 MMW
Depositing securities into the trading account at the CD based on the results of trading in the organized market (of the deal amount), transfer of:	0.1 %
– shares	0.015% but at least 0.5 MMW
– bonds and other securities in the primary and secondary market	and not more than 30 MMW
Generating and printing records from the depo-account and other mandatory reports, 1 record per 1 security	Free-of-charge
Providing information on requisits of securities, 1 security	0,1 MMW
Storage of papeless securities in the depo account (for one calendar day):	
– to 100 mln. Soms	0.00027 %
– from 100 000 001 to 1 billion soms	0.00019 %
– from 1 000 000 001 to 100 billion soms	0.000019 %
– over 100 billion soms	0.000018 %

*Note: More detailed information about all types of services and fees of the Central Depository of Uzbekistan is available on the website (www.deponent.uz)

LEGAL SUPPORT

Local and international law firms, which offer entire range of legal services, operate in the legal services market of Uzbekistan. The most on-demand services include legal support to business processes, which include consultations, pre-contractual, activities related to claims and law-suits, recommendations on optimization of taxation, legal support during audits by supervisory bodies, administrative and judicial appeal of results of inspections, etc. Civil legal services are quite high in demand. Below is the approximate cost of services of specialists of law firms.

Fees for Legal Services

Services	Fee, in USD
Legal support to a legal entity (drafting legal reports, contracts)	from 200
Managing cases related to claims and law-suits	from 300
Registration of a legal entity	from 250
Consulting on legislation of Uzbekistan	from 25

NATIONAL LEGISLATIVE DATABASE – LEXUZ

The information and search system of National legislative database of Uzbekistan – Lex.uz was created pursuant to the Resolution of Cabinet of Ministers of Uzbekistan “On measures for improvement of systematization of legislation and streamlining dissemination of legal information” # 304 dated August 5, 2000.

LexUZ provides access of users to more than 34,000 legal acts on Internet. A computer (or another gadget) with Internet access is needed to use LexUz. There is no need to register to view legal acts. Registration is needed only to utilize additional features (viewing changes in legal acts, searching acts based on extended search mode, receiving legislative news by email).

The system is under the Ministry of Justice of Uzbekistan, entry of all materials from official sources ensures credibility of information. Access to the system for all users is free of charge.

Users of LexUz can find legal acts of Uzbekistan including Constitution, Codes and Laws of Uzbekistan, Decrees, Resolutions, and Executive Orders of the President of Uzbekistan, Resolutions and Orders of the Government of Uzbekistan, legal acts of ministries, rulings of the Constitutional Court, Supreme Court and Higher Economic Court, international treaties of Uzbekistan, technical documents and others.

CONSIDERATION OF ECONOMIC DISPUTES

Economic courts in Uzbekistan are judicial bodies mandated to settle economic disputes and other cases pertaining to their jurisdiction according to the Economic Procedural Code and other laws.

In Uzbekistan there is an integrated system of economic courts based on territorial jurisdiction: Higher Economic Court of Uzbekistan; Economic Court of Karakalpakstan, economic courts of regions and Tashkent city.

Any person can seek protection of his violated or disputed rights and legitimate interests at an economic court.

Protection of violated or disputed rights and legitimate interests of companies, institutions, organizations and citizens in economic field as well as facilitation of strengthening of rule of law and prevention of offences in economic field is the mandate of legal proceedings at the economic court.

Rates of state duty for litigation

Type of litigation	Amount of state duty
a) property-related claims *	1% of the claimed amount, but not less than 1MMW
property-related claims filed by agricultural producers	1 % of the claimed amount
b) non-property related claims including claims of companies and associations to overrule decisions of superior bodies partially or in full as well as of collective farms, individual, joint ventures and associations, international organizations of Uzbekistan and other countries, based on different forms of ownership	10 MMW
c) filing bunkruptcy application	3 MMW
d) claims on disputes concerning signing, changing or terminating economic contracts	10 MMW

Type of litigation	Amount of state duty
e) claims related to review of decisions of economic courts	50% of the fee payable for submission of application for dispute resolution at trial court, whereas for property related disputes – the rate calculated depending on claimed amount
e) for issuance of a duplicate of decisions, orders, and other resolutions of an economic court as well as copies of other documents of the case, released by the economic court at the request of the parties and other persons involved in the case	10% of MMW per page of document
f) applications for issuance of a writ of execution for enforcement of arbitration courts' decisions as well as applications for reversal of judgement of arbitration courts	2 MMW

Note: In case of litigation related to entrepreneurial activities, small businesses and individual entrepreneurs pay 50% of the effective rate of stamp duty referred to in the paragraphs "a" to "d"

Arbitration proceedings

There are arbitration courts under the Chamber of Commerce and Industry of Uzbekistan and its territorial bodies to review disputes related to civil relationships including economic disputes between businesses. Arbitration fees, amount of additional costs of arbitration courts and expenses of parties of arbitration are much lower than rates of state duties of economic courts, which significantly decreases costs of businesses in litigation.

Type of claim	Arbitration fee	Note
On disputes envisaged in the Statute of the Arbitration court	0.5% of claimed amount, but at least 2 MMW	Plaintiffs pay 75 percent of the amount of arbitration fee specified in the Statute if the copy of the Membership Certificate of the Chamber of Commerce and Industry of Uzbekistan is attached to the claim
Non-property related disputes if the claim amount can not be identified	10 MMW	

"E-SUD" SYSTEM

Implementation of the "E-Sud" system increases number of interactive services, provided to population via Internet (filing claims and petitions, receiving timely information on the status of the case proceeding, obtaining procedural acts issued by the court by means of modern ICT tools). Implementation of paperless document flow is aimed at improvement of effectiveness of the use of office time by judges by generating templates of procedural acts in "E-sud" system on the basis of information on the case with a single click.

Collection, summary and systematization of statistical data related to activities are automated without involvement of judges and court employees, which leads to increase of reliability of statistical reporting.

It should be noted that starting from January 1, 2013 the procedure for filing claims and petitions in electronic form was introduced in economic courts of the country. Furthermore, online video-conferencing of court hearings has become possible starting from September 1, 2014. For these purposes, necessary modern technologies and equipment have been installed and put into function at all economic courts. It is also worth mentioning that economic courts got connected to the fiber-optic communications network in cooperation with Uzbektelecom.

STATE DUTIES FOR LEGAL SERVICES

State duty is paid before any legally significant actions and issuance of documents by authorized institutions. The non-cash payment of state duty is confirmed by the payment order with the bank's stamp indicating that it was executed, and by the appropriate receipt – if paid in cash. State duty related to the deals where one party is exempted from the duty, is payable in full by the other party.

State duty, collected in soums (excerpts)

State duty	Rate
For notarial services:	
a) for certification of contracts related to unlimited utilization of land plots for construction of residential buildings	15% of MMW
b) for certification of contracts on buy, sell, exchange, rental, as well as alienation on condition of lifelong maintenance, donation of residential apartments (parts of apartments), including privatized ones, houses (parts of houses), country houses, garages and other buildings, constructions and structures:	
to other individuals and legal entities	1% of MMW for 1 sq.m of space;
upon sale of privatized apartments (parts of apartments), houses (part of houses) via auction	2% of MMW for 1 sq.m of space.
c) for certification of collateral agreements, guarantees and other agreements related to microfinancing, mortgage, etc.*	0.1% of the contract amount but not more than 50% of MMW
d) for certification of written agreements (contracts) between a bank and a borrower on repayment of debts on loans at the expense of debtor's liquid assets	0.5 MMW
e) for certification of other contracts to be valued	1.0% of the contract amount but not more than 20% of MMW
f) for certification of contracts on property splitting, contracts of guarantee (except for cases stipulated in subparagraph "c") and other deals which are not subject to valuation:	
– for individuals	10% of MMW;
– if at least one of the parties is a legal entity	25% of MMW.
g) for certification of any other type of powers of attorney*	5% of MMW
h) for taking measures to protect inherited property	30% of MMW
i) for certification of precision of written translation of documents from one language to another	1% of MMW per page
j) writ of execution	1% of collected amount but not more than 10 MMW
k) for certification of authenticity of copies of documents and relevant extracts from them:	
– for individuals	0.5% of MMW per page;
– for legal entities	2% of MMW per page;
– for actions abroad	5% of MMW per page.
l) for issuance of copies and duplicates available in a notary office's files	5% of MMW
m) for certification of authenticity of a signature when opening bank accounts	2% of MMW
For state registration by justice authorities:	
a) enterprises with foreign investments	5 MMW + 500 USD

*legislation envisages differentiated approach to calculation of amount of state duty on certain types of motor vehicles.

Source: Resolution of the Cabinet of Ministers of Uzbekistan №533 dated 03.11.1994

Duties, fees, and other non-tax payments collected in foreign currency (excerpts)

Services of ministries, agencies, and management bodies payable in foreign currency	Rate, in USD
Registration fee for banks with foreign capital, and branches of foreign banks on the territory of Uzbekistan	2000
Fee for issuance of a license to commercial banks to conduct operations in foreign currency	1000
Fee for accreditation of offices of foreign commercial organizations	1200
Fee for clearance of exhibition-bound cargoes payable by foreign legal entities, per working hour of a customs officer	0.5-0.8
Sale of cargo customs declaration forms to foreign legal entities	0.25
Fee for conducting customs procedures, charged at time of clearance of export-import transactions.	0.05 % of transaction value

Note: Duties, fees and other non-tax payments are collected in US dollars or in other hard currency converted to US dollar, unless mandated otherwise in international treaties of Uzbekistan.

Source: Annex №2 to the Resolution of the Cabinet of Ministers of Uzbekistan №423 dated 19.08.1993

TRANSLATION OF TEXTS

Language of translation	Cost, 1800 characters / USD
English	7
Arabic	12
Spanish	15
Chinese	15
German	7
Farsi	9
French	6
Hindi	10

CONSULTING**Fees for services on independent expertise of contracts**

Value of contract or goods excluding costs of additional services, in USD	Fee excluding VAT,
in USD*	500
From 1,0 to 75000	500
From 75001 to 150000	0.1%+500
From 150001 to 250000	0.08%+500
From 600000 to 1000000	0.04%+600
From 2500000 to 5000000	0.016%+1000
From 5000000 to 10000000	0.014%+1200
Agreements (contracts) and contract addendums (to contracts, agreements, etc.), without price expertise	3 MMW

Value of contract or goods excluding costs of additional services, in USD	Fee excluding VAT,
Contract addendums with price expertise	Fees are charged according to the aforementioned scale
Issuance of reports' duplicates	1 MMW

Cost of pre-shipment inspection services of goods ranges from 0.2% to 1.0% of total value of an inspected good, but not less than 5 minimum monthly wages adopted in Uzbekistan.

Residents of Uzbekistan make payments in soums based on the exchange rate of the Central Bank of Uzbekistan on the day of application.

Source: Uzbekekspertiza OJSC – <http://www.expertiza.uz>

Fees for conducting marketing studies

Commodities	Cost per commodity, excluding VAT	Discount
From 1 to 3	2 MMW	
From 4 to 6	2 MMW	-20%
From 7 to 10	2 MMW	-30%
From 11 to 20	2 MMW	-40%
From 21 and above	2 MMW	-50%
Issuance of duplicates	1 MMW	

Fees for conducting a feasibility study or development of a business plan

Contract value	Ratio of complexity of works	Cost
From 1,00 USD to 5000 USD	1	2.0%
From 5001 USD to 25000 USD	1-2	1.0-1.1%
From 25001 USD to 50000 USD	1-2	0.8-0.9%
From 50001 USD to 75000 USD	1-2	0.6-0.7%
From 75001 USD to 100000 USD	1-2	0.4-0.5%
From 100001 USD to 500000 USD	1-2	0.3-0.4%
From 500001 USD to 1000000 USD	1-2	0.15-0.25%
From 1000001 USD to 2000000 USD	1-2	0.10-0.15%
From 2000001 USD and above	1	0.04%

Note: Tariffs are set excluding VAT. Payment is made in soums based on the exchange rate of the Central Bank of Uzbekistan on the date of submission of application.

FUND FOR FINANCING PREPARATION OF PROJECT DOCUMENTATION ON INVESTMENT PROJECTS

Fund for Financing Preparation of Project Documentation on Investment Projects under the Association of Banks of Uzbekistan was established according to the Resolution of Cabinet of Ministers of Uzbekistan # 175 dated June 16, 2011. The main goal of the Fund is financing preparation of project documentation on investment projects of small businesses and private entrepreneurship as well as facilitation in organization of financing these projects by credit organizations of the country.

Association of Banks of Uzbekistan, Chamber of Commerce and Industry of Uzbekistan, banks and non-bank credit and financial organizations are the founders of the Fund.

Competitive selection of project ideas and financing preparation of project documentation using resources of the Fund is organized in line with the Order adopted by the Resolution of the Cabinet of Ministers of Uzbekistan. The duration of competitive selection process does not exceed 5 days.

Project ideas for preparation of project documentation are selected through competitive process. The main principles of conducting competition for selection of project ideas are transparency and objectiveness in making decisions, as well as creating equal competitive conditions for participants.

Project ideas containing technical novelties, being attractive from investment point of view, as well as possessing perspective implementation potential are eligible for participation in competitive selection process.

Priority in selection of project ideas is given to such areas as establishment of new productions, modernization, technical and technological upgrade of existing productions in the sectors of economy.

Payment to a developer of project documentation by the Fund is made in line with terms and conditions of the concluded contract for development of project documentation. Terms for elaboration of project documentation (Business plan, Feasibility study) on average do not exceed 3 days from the date of submission of all necessary initial documents for elaboration of feasibility study.

The cost of elaboration of project documentation does not exceed average market price of consulting services and depends on the degree of complexity of preparation of project documentation as well as the cost of the project.

Contact Information:

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The Association of Banks of Uzbekistan building.

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PROPERTY ASSESSMENT

In order to determine liquidity of the property, including the one being collateralized, its market value is assessed being the most feasible price at which the property may be sold in the open market and competitive conditions. Furthermore, certain properties deals require prior independent assessment of the subject of the deal according to legislation.

Organization licensed to perform assessment works can conduct independent assessment of the property. Today over 162 assessor organizations, operating in all regions of the country possess such a license. The list of assessor organizations is available on the website: www.gkilicenz.uz.

The cost of assessment works is determined depending on the condition of the property and complexity of technical works.

Fees for assessment works

Object of Assessment	Unit of Measurement	Cost of services, 1 unit/thousand soums, excluding VAT
Apartments	1 unit	from 450,0
Houses and cottages	1 unit	from 500,0
Buildings and premises with finalized construction	1 unit	from 750,0
Structures and communications devices	1 unit	from 300,0
Motor vehicles	1 unit	from 250,0
Operating machinery and equipment	1 unit	from 110,0
Technological lines	1 unit	from 1200,0
Office equipment	1 unit	from 100,0
Business (Packages of shares)	1 unit	from 5 000,0

Fees for accounting services

Number of transactions* per month	Simplified taxation scheme, thousand soums per month		General taxation scheme, thousand soums per month	
	Local companies	Foreign companies	Local companies	Foreign companies
up to 60	550	1100	685	1365
from 60 to 100	740	1480	975	2106
from 100 to 150	1100	2180	1365	2730
from 150 to 200	1350	2730	2045	4095
from 200 and above	2500	5460	4095	8190

*Transaction implies the object of accounting defined in the 1C accounting software.

Additional accounting services

Services	Cost, thousand soums per reporting period	
	Simplified taxation scheme	General taxation Scheme
Submission of tax reports to the State tax authorities	75	150
Submission of statistical reports to the State statistics authorities	45	120
Submission of accounting (financial) reports to the state authorities	105	180
Processing insurance documents	30	30
Preparation and re-submission of reports	225	375
Reproducing synthetic, analytical, and and tax registers as well as reports of the organization based on submitted documents	from 1000	
Reproducing synthetic, analytical, and and tax registers as well as reports of the organization in the absence of the full set of primary documents	from 1 600	

LOGISTICS

Cost of transportation by any mode of transport, be it automobile, railway, or air depends on shipping distance, type of freight and country of destination.

With entering into force of the “Agreement on usage of rail cars between Railway Administrations of Uzbekistan and Turkey”, shipment of freights by railway to Turkey has become more attractive. Speedy completion of construction of “Baku-Tbilisi-Akhalkalaki-Kars” railway route and application of a through fare on the whole way will enable to use the route for accessing Southern and Central European markets as well as the countries of Middle East through Mediterranean port of Mersin.

In 2011 the Intergovernmental agreement on establishment of the new “Uzbekistan-Turkmenistan-Iran-Oman-Qatar” transport corridor was signed. This transport corridor will enable to create reliable communication for transportation of passengers and freights between countries of Central Asia and the ports of Persian Gulf and the Oman Sea. Successful implementation of the project will allow to strengthen mutual trade and economic cooperation between participating states, increase volumes of transit freight and enable them with a new communication access to world markets.

At present the following shipping routes for exports and imports are used by Uzbekistan:

	Direction	Length
Corridor 1	Ports of Baltic countries (transit via Kazakhstan and Russia) – Klaipėda (Lithuania), Riga	4,354 km
Corridor 2	Belarus and Ukraine (transit via Kazakhstan and Russia) – Chop (Ukraine) and Brest (Belarus) border crossing points, further to Europe	4,257 km
Corridor 3	Ukrainian port Ilyichyovsk (transit via Kazakhstan and Russia), with access to the Black Sea	4,236 km
Corridor 4	Eastbound across Kazakh – Chinese border crossing point up to oriental ports of China as well as Far Eastern ports of Nakhodka, Vladivostok.	8,730 km
Corridor 5	Towards Transcaucasian corridor (transit via Turkmenistan, Azerbaijan and Kazakhstan), with access to the Black Sea, known as TRACECA corridor	2,050 km
Corridor 6	Towards Iranian port Bandar-Abbas (transit via Turkmenistan) with access to the Persian Gulf	2,909 km
Corridor 7	Towards Chinese ports (transit via Kyrgyzstan) with access to the Yellow Sea, East China Sea and South China Sea	Planned
Corridor 8	Towards Iranian and Pakistan ports of Bandar-Abbas, Chahbahar (Iran), Gwadar and Karachi (Pakistan) with transit via Afghanistan (subject to stabilization of situation in the country)	Planned

In calculation of the cost of international transportation (exports, imports, transit), the rates of the Price List 10-01 of the Tariff Policy of Uzbekistan Railways SJSC are used which are differentiated based on the type of cargo, distance of transportation, type of rolling stock, and the weight of the cargo in the wagon. These tariffs are applied by all CIS countries according to international agreements. For shipment of cargoes through domestic transportation routes, the rate of the Price List 10-01 with discount ratio of 0.9 is applied.

Tariffs for transportation of cargo by railway wagon delivery on universal rolling stock

Distance, km	Cost, Swiss franc / 1 ton in loading wagons:										
	Up to 12 tons	13-16 tons	17-23 tons	24-26 tons	27-31 tons	32-36 tons	37-40 tons	41-46 tons	47-51 tons	52-55 tons	Over 56 tons
	Weight Category										
	10	15	20	25	30	35	40	45	50	55	60
TRANSIT AND IMPORTS SHIPPING											
1-50	9.57	7.94	6.42	6.09	5.66	5.05	4.57	4.14	3.84	3.59	3.35
101-110	17.01	14.16	11.31	10.73	9.98	8.90	8.04	7.29	6.76	6.33	5.90
1001-1050	93.17	77.62	62.14	58.97	54.84	48.94	44.23	40.10	37.15	34.79	32.43
1401-1450	103.53	86.28	69.03	65.58	60.99	54.43	49.18	44.59	41.31	38.69	36.07
2001-2050	119.09	99.27	79.40	75.43	70.15	62.61	56.57	51.29	47.52	44.50	41.49
2401-2450	129.51	107.93	86.35	81.99	76.25	68.05	61.49	55.75	51.65	48.37	45.09
EXPORTS SHIPPING											
1-50	9.57	7.94	6.42	6.09	5.66	5.05	4.57	4.14	3.84	3.59	3.35
101-110	13.25	11.03	8.81	8.36	7.77	6.94	6.27	5.68	5.27	4.93	4.60
1001-1050	96.80	80.65	64.56	61.27	56.98	50.85	45.95	41.66	38.60	36.15	33.70
1401-1450	107.57	89.65	71.72	68.13	63.36	56.55	51.10	46.33	42.92	40.20	37.47
2001-2050	123.73	103.14	82.49	78.37	72.88	65.05	58.78	53.29	49.37	46.24	43.10
2401-2450	134.56	112.14	89.72	85.18	79.22	70.70	63.88	57.92	53.66	50.26	46.85

* rates with discount ratio

Fare for transportation of loaded 20-feet, 30-feet and 40-feet containers, except the specialized ones, is calculated based on the rates according to the Tariff Policy of Uzbekistan Railways in International Freight Transportation.

In transportation in universal containers from one consignor to one consignee of the shipment containing cargo consisting of various items including those which require higher rates (dangerous freight, nonferrous metals and nonferrous items for industrial use), carriage fee is calculated according to the rate for universal containers with relevant increase of the tariff share for the portion of freight, which is subject to a higher tariff. The share of tariff, which requires increase, is determined by the proportional weight of this freight to the whole weight of freight in a container.

Tariffs for transportation of heavy-duty cargo

Distance, km	Cost, in Swiss francs / 1 container*												
	Universal containers				Tank containers						Refrigerated containers		
					Other than Harmonized system lines # 2009, 2204, 2205, 2206			Harmonized system lines # 2009, 2204, 2205, 2206 of					
	10	20	30	40	20	30	40	20	30	40	20	30	40
TRANSIT AND IMPORTS													
Up to 50	44	86	120	154	120	168	216	112	156	200	116	162	208
101-110	88	176	246	317	246	344	444	229	320	412	238	332	428
501-510	227	454	635	817	636	889	1144	590	826	1063	613	858	1104
1001-1050	374	748	1047	1346	1047	1466	1885	972	1361	1750	1009	1413	1817
2001-2050	405	810	1134	1458	1133	1587	2041	1052	1474	1895	1093	1530	1968
EXPORTS													
Up to 50	44	86	120	154	120	168	216	112	156	200	116	162	208

Distance, km	Cost, in Swiss francs /1 container*												
	Universal containers				Tank containers						Refrigerated containers		
					Other than Harmonized system lines # 2009, 2204, 2205, 2206			Harmonized system lines # 2009, 2204, 2205, 2206 of					
	10	20	30	40	20	30	40	20	30	40	20	30	40
101-110	50	100	140	180	140	196	252	130	182	234	135	189	243
501-510	196	392	549	706	549	768	988	510	713	918	530	741	953
1001-1050	387	773	1083	1392	1082	1516	1949	1005	1407	1810	1044	1461	1879
2001-2050	419	837	1172	1507	1172	1641	2110	1088	1524	1960	1130	1583	2035

* Fee for transportation of cargo in containers, which do not meet standards set by relevant normative documents, is calculated based on general rules of tariff policy for full-wagon and small-scale shipping on universal rolling stock depending on estimated weight of the cargo including the weight of the commodity and the weight of the container.

MAJOR LOGISTICS CENTERS OF UZBEKISTAN

"Navoi" international multimodal logistics center based at the airport of Navoi city can process 300 tons of cargo daily. Cargo terminal of the center has six workstations for loading/unloading works, 20-ton and 5-ton scales, refrigeration and freezer chambers, heating chamber, zones for storage of dangerous cargo, perishable products and animals. Currently the center is used for cargo flights to Seoul, Milan, Bangkok, Frankfurt, Brussels, Dacca, Delhi, Mumbai, etc.

In addition to being aviation hub, the center also has high transit potential for road transportation. Located in the very center of the region – on the crossroads of "North – South" and "East – West" international road and air corridors, Navoi airport is an ideal regional center for managing international cargo flows.

"Angren" Logistics Center was established in 2009 and currently it is one of the major logistics centers in Uzbekistan. Its founders with equal shares of 16.66% are Uzautosanoat JSC, Uzbekistan Railways SJCRC, Uzbekneftegaz NHC, Uzkimyosanoat SJSC, Uzstroyateriali JSC, and the Association of Food and Oil/Fat Industry.

Currently "Angren" Logistics Center has warehouses, a combined terminal, access roads/tracks, maneuvering platforms, a hotel, and security structures. The area of transit-cargo terminal occupies the territory of 8.6 hectares and equipped with the rail infrastructure for loading/unloading. The terminal capacity enables to reload up to 22 containers, store 60 containers, and process up to 1,500 tons in the warehouses.

"Pop" Logistics Center under "Uzbekistan Railways" SJCRC was established in 2015 with the target capacity of handling up to 4 million tons of cargo per annum. The Center is designed to enable an integrated multimodal scheme for delivery of cargo to the territory of Ferghana valley in full coordination with "Angren" Logistics Center to transport cargo across Qamchiq pass. The Center uses specialized stations (warehouses) of Ferghana regional railway hub with the storage capacity of 91,700 tons of cargo with the following breakdown:

- "Kakir" – for storage of coal, construction materials and timber, "Kokand" – for mineral fertilizers and consumer goods, "Margilan" – for container cargo (Ferghana region);
- "Raustan" – for storage of containerized loads of coal and construction materials (Namangan region);
- "Akhtachi" – for storage of containerized loads of coal and construction materials (Andijan region)
- "Tashkent – Tovarniy" station is the biggest actor on the market of containerized transportation by rail and offers the following handling services:
 - Small shipments of cargo that needs to be stored in roof-covered warehouses of the stations;
 - Cargo shipped in wagons and small batches, that are loaded in full wagons, only on access tracks and beyond common areas;
 - In-wagon shipping of cargo, which must be stored in roof-covered warehouses of stations;
 - Cargo in universal containers of the transport with the total weight of 3-5 tons in stations.

Air Cargo Tariffs in Tashkent

Direction	Minimum weight, kg	Tariffs per 1 kg, soums*
Moscow – Tashkent	50	12150
Moscow – Namangan	50	8100
Moscow – Samarkand	50	4800
Istanbul – Tashkent	8	27000
Beijing – Tashkent	45	42750
Dubai – Tashkent	30	29250

*excluding the costs of customs clearance of cargo.

PASSENGER TRANSPORTATION

Air tickets can be purchased at ticketing offices, travel agencies and airports. Generally, there are two classes of services: business and economy. Cost of flight, which includes fare, airport charges and other fees, depends on the class of services, itinerary, proximity of departure date, length of stay, etc. If airfares are purchased by non-residents and for some destinations by residents, the payment shall be made in hard currency only.

Tickets for trains and intercity coaches shall be purchased at respective bus terminal or train stations. Similarly as for air travel, ticket prices depend on the class of service and any additional services included.

Airfare

Flights from Tashkent (round trip tickets):	Cost, euros	
	Economy	Business class
DOMESTIC FLIGHTS		
Andijan	48	61
Bukhara	50	75
Zarafshan	58	-
Qarshi	53	74
Navoi	50	75
Namangan	44	62
Nukus	75	102
Samarkand	44	73
Termez	60	95
Urgench	71	95
Ferghana	44	65
INTERNATIONAL FLIGHTS		
Almaty	178	400
Baku	330	490
Bangkok	420	1200

Flights from Tashkent (round trip tickets):	Cost, euros	
	Economy	Business class
Dubai	490	1840
Yekaterinburg	345	551
Kiev	275	420
Kuala-Lumpur	600	1100
London	450	1050
Madrid	450	1050
Moscow	348	855
Beijing	530	650
Riga	500	945
Seoul	570	1050
Istanbul	560	800
Frankfurt on Main	420	1120

Source: Uzbekistan Airways, www.uzairways.com, www.ticket.uz

INTERNATIONAL AIRPORTS OF UZBEKISTAN

“Tashkent” International Airport. The airport handles more than 3 million passengers per annum; the terminal capacity is over 1,300 passengers per hour. “Tashkent” International Airport is connected by flight routs almost with all major cities worldwide, has ICAO Category 2, and capable to receive all types of aircrafts.

Departures on domestic routes are handled through the new Terminal 3 for domestic flights (Tashkent-3). Departures and arrivals on international routes are handled through the comfortable International Terminal (Tashkent-2), equipped with the modern equipment. Gates at the departure and arrival halls are equipped with four air bridges. The system of automatic check-in of passengers (DCS) has been introduced; passenger service starting from the check-in procedure up to boarding has been significantly improved.

The following services for guests and residents of Uzbekistan are available in the Airport building: spacious furnished waiting space/ lounges; round-the-clock services of passport, customs, and border control; information desk, modern baggage handling conveyor system; international telephone line; ticketing office; duty-free shops; bars; fast food, currency exchange office, etc.

There are VIP and CIP lounges for business and first class passengers. Comfortable shuttles transport passengers from the aircraft to the terminal and vice versa.

“Samarkand” International Airport. The airport handles over 300,000 passengers per annum, the airport capacity is 400 passengers per hour, operates round-the-clock and complies with all international standards and receives all types of modern aircrafts, such as A310, A320, B757, B767, B777, Il-76, Il-114. There are flights to Kiev, Moscow, St. Petersburg, Kaliningrad, Kazan, Yekaterinburg, Tashkent.

The following services are available in the terminal for convenience of passengers: first aid; mother and child room; currency exchange office; VIP and CIP lounges, restaurant and snack bar; the electronic system of informing passengers on departures and arrivals has been introduced; duty free shops; ticketing office; post office.

“Bukhara” International Airport. The airport handles over 120,000 passengers per annum, including more than 15,000 foreign tourists; the airport capacity is up to 400 passengers per hour. There are daily scheduled flights to Tashkent, five times per week to “Domodedovo” airport (Moscow), once per week to “Vnukovo” airport (Moscow), and two flights per week to “Pulkovo” airport (Saint Petersburg).

The passenger terminal has comfortable lounges: waiting room for arrivals and departures, VIP and CIP halls. Additionally, there are cosy bars, mother-and-child room, first aid, information desk, duty free shop.

“Urgench” International airport. The airport belongs to Category 1 airport according to ICAO definition. The capacity of the new terminal is approximately 300 passengers per hour. Division of arriving and departing passenger flows enables terminal services to operate more efficiently and to enhance passenger comfort. The quality of catering on board and in the airport fully meets international standards.

“Navoi” International Airport. The airport is one of the fastest growing airports in Central Asia, and continuously increases the level of cargo transportation, constantly improves new standards in operational efficiency and conducts expertise of level of satisfaction of its customers’ growing demands. Air and ground transportation is progressing under the supervision of Korean Air and Hanjin. The airport is located in the immediate vicinity to the “Navoi” free industrial and economic zone (Navoi FIEZ).

“Namangan” International Airport. The airport handles approximately 200,000 passengers per annum, terminal capacity is 200 passengers per hour. Namangan IV airport operates round-the-clock, and is an alternate for Tashkent airport. The airport operates the following types of aircrafts: IL 76, B-767, B-757, B-737, A-310, A-319, A-320, A-321, Tu-214, Tu-154, Tu-134, RJ-85, IL-114, AN-12, AN-24, AN-2 and others; all types of helicopters.

Currently the following flights operate from the “Namangan” International Airport to: Tashkent, Moscow, St. Petersburg, Yekaterinburg, Novosibirsk, Krasnoyarsk, Krasnodar, Nizhny Novgorod and Chelyabinsk.

“Termez” International airport. The airport capacity is 100 passengers per hour. It complies with with Category 8 on fire safety. The airport operates round-the-clock and receives all types of aircrafts including A-320, A-310, B737, B757, B767, IL-114, IL-76, as well as helicopters of all types.

There are scheduled flights from the airport to Tashkent, Moscow and charter flights to countries in Europe and Asia. The terminal has roomy lounges; information desks; ticketing offices, currency exchange offices, VIP lounge.

Railway Passenger Fares *

Fares from Tashkent (one-way ticket) and № of train	Cost, in soums			
	First class	Compartment	Reserved seat	Common
INTERNATIONAL LINES				
Almaty №322	-	364 661	242 006	-
Volgograd №384/474		636 701	442 560	
Moscow №5	1 334 746	1 059 212	684 833	-
Novosibirsk №369	-	751 460	511 289	-
St Petersburg №384	-	1 229 994	762 274	-

Fares from Tashkent (one-way ticket) and № of train	Cost, in soums			
	First class	Compartment	Reserved seat	Common
Saratov №334	-	772 009	497 125	-
Sverdlovsk №315	-	789 121	534 841	-
Ufa №381	-	655 392	447 561	-
Chelyabinsk №365	-	680 462	375 431	-
LOCAL LINES				
Bukhara 662/661	122 588	67 299	46 591	27 846
Sariosiyo 680/679	160 222	71 394	58 457	35 983
Samarkand 662/661	88 398	50 242	35 768	20 465
Qarshi 380/680	108 948	50 947	42 262	24 925
Kungrad 54	248 137	129 812	86 651	55 961
Nukus 54	218 250	114 869	77 001	49 389
Termez 380	160 222	85 972	58 457	35 983
Urgench 56	203 124	107 515	72 436	
Shovot 58	218 250	114 869	77 001	
	VIP	BUSINESS CLASS	-	ECONOMY CLASS
Samarkand №162 "Afrosiyob" (high speed)	97000	68000	-	50000
	SLEEPING CAR	FIRST CLASS	2ND CLASS	-
Qarshi №08 "Nasaf"	130076	65130	44059	-
Bukhara №10 "Sharq"	146297	73190	49091	-

* Fares are adjusted every Tuesday according to the exchange rate of Swiss frank.

Sources: Uzbekistan Railways, www.uzrailways.uz, ticket.uz

Hiring motor vehicles with a driver in Tashkent

Type of Motor Vehicle	Cost of services, 1 hour / USD
Premium car	up to 50
SUV	up to 30
Passenger car (sedan)	8-12
Small car	5-6
Van	25-70
Bus	30-80
Truck	20-45

Retail prices for gasoline *

Fuel	Price, 1 litre/soums
Gasoline for motor vehicle:	
- Ai-80	2030
- Ai-91	2235

Fuel	Price, 1 litre/soums
– A-92	2235
– Ai-93	2235
– Ai-95	2460
Diesel fuel	2200
Diesel fuel ECO	2280
Compressed natural gas, m ³	1300

* Prices are quoted including the tax on individuals for use of gasoline, diesel fuel for motor vehicles and special investment surcharge to the wholesale price of natural gas.

Retail prices for cars manufactured by GM-Uzbekistan JV

Model	Options	Price, soums
Spark	M/T 1,0 2 GB N40	27 937 400
Spark DLX	M/T 1,0 C60 N40 2 GB PZ2 T3U	30 727 820
Spark DLX 1.2	M/T 1,2 C60 N40 2GB AKS PY7 JM4 T3U AFD	32 617 770
Damas DLX	C46 B60	26 782 800
Damas STD	W6C MXH C46	26 213 100
Cobalt LS	C60 CL4 MX3 N40 YC2	47 338 970
Cobalt LTZ A/T	ADL H3 C60 CL4 D75 JM4 MX3 N40 T3UYC3	54 125 930
Cobalt LTZ M/T	ADL H3 C60 CL4 D75 JM4 MX3 N40 T3UYC3	52 234 600
Lacetti	A/T C60 AJ3 B18 PG9 JL9 T96 UK3 CF5	62 582 010
Nexia H-DOHC GL	V35 LXT UPX C46	31 307 500
Nexia H-DOHC GLE	V35 LXT UPX C46	34 909 500
Orlando LS	C67 MSA	57 160 700
Orlando LT	C67 K34 MSA UD7 WQW	59 093 600
Orlando LTZ A/T	K34 MH8 UD7 CF5	76 200 000
Captiva-II	VY7 ECK W6R C37 PZ3 C68 AM9 AQ2 G67 CF5 V	92 973 600
Malibu AT	UDCUFWVY7 TSQCF5 MH8	99 750 000
Malibu MT LS	K34 UD7 T3U	88 682 000

Retail prices for the trucks manufactured by MAN Auto-Uzbekistan JV

Model	Price, soums
Water Truck CLA 18.280 4x2 BB	167 500 000
Concrete mixer TGS 33.360 6x4 BB	359 993 000
Isothermic wagon CLA 16.220 4X2 BB	166 800 000
Crane manipulator CLA 16.220 4x2 BB	267 100 000
Hook lift TGS 41.360 8x4 BB	372 400 000
Dump truck CLA 18.280 4x2 BB	154 300 000
Dump truck CLA 26.280 6x4 BB	206 600 000
Dump truck TGS 33.360 6x4 BB	292 500 000

Model	Price, soums
Dump truck TGS 40.400 6x4 BB	319 100 000
Tractor truck CLA 18.280 4x2 BBS	122 700 000
Tractor truck TGS 19.360 4x2 BLS (Budget Eco)	224 800 000
Tractor truck TGS 19.400 4x2 BLS (Standard)	219 000 000
Tractor truck TGS 19.400 4x2 BLS ADR	222 000 000
Tractor truck TGS 26.400 6x4 BLS (Medium)	240 000 000
Tented wagon CLA 26.280 6X4 BB	193 800 000
Integrated metal body wagon CLA 26.280 6X4 BB	202 700 000

TELECOMMUNICATIONS SERVICES

Local landline services

Types of services	Fee, in soums			
	Legal entities		Households	
	Subscription	Pay-as-you-go	Subscription	Pay-as-you-go
Payment for access to the telephone networks at the premises without landlines				
Tashkent city, Nukus and regional centers	39990		20700	
Region-subordinated towns and district centers	25700		13900	
Other settlements	12135		5200	
Payment for acces to the telephone networks at the premises with landlines*				
Tashkent city, Nukus and regional centers	31000		11470	
Region-subordinated towns and district centers	20700		10850	
Other settlements	9410		4100	
Subscription fee for the use of main telephone line, per month				
Urban telephone network	4720	3340	2690	2040
Rural telephone network	2905	2060	1325	900
Pay-as-you-go fee for every complete or incomplete minute of call over the set limit of calls in the amount of 180 minutes per month (in soums)			9.0	

* Premises with landlines – premises with the subscriber line from telephone station to the telephone socket.

Long-distance phone services

Services	Cost, 1 min./soums
Long distance telephone calls to destinations with no automatic connection within the distance:	
up to 100 km	40
from 101 up to 300 km	55
from 301 up to 600 km	70
over 600 km	90

Services	Cost, 1 min./soums
Long distance telephone calls to destinations with open automatic connection within the distance:	
up to 100 km	55
from 101 up to 300 km	65
from 301 up to 600 km	80
above 600 km	100

Note: Following discount rates are applicable to long distance telephone calls using automated long distance telephone connections: Business days 22.00 – 7.00. Maximum discount rate is 0.15 against the tariff. On weekends and holidays 22.00 – 7.00. Maximum discount rate is – 0.20 against the tariff.

International telephone services

International telephone calls to subscribers in the following countries	Cost, 1 min./soums
Central Asia (Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan)	500
Caucasus (Azerbaijan, Armenia, Georgia)	625
Russia, Ukraine, Belarus, Moldova	550
Europe (including Latvia, Lithuania, Estonia)	1140
Asia (Bahrain, Malaysia, Saudi Arabia, Singapore, Turkey)	1275
Asia (other countries)	1520
Africa and America	1265
Australia and New Zealand	1725

Source: Uzbektelecom JSC, www.uztelecom.uz

GLOBAL SATELLITE COMMUNICATIONS SERVICES

Communications satellite	Cost, soums/1 min.
Inmarsat (codes 8701, 8708)	15300
Inmarsat B (codes 87030-87038)	4800
Inmarsat AERO (code 8705)	11000
Inmarsat B HSD (code 87039)	16700
Inmarsat BGAN (code 87077)	3200
Inmarsat BGAN HSD (code 87078)	15500
Inmarsat GAN/FLEET/SWIFT HSD (codes 87060; 87160; 87260; 87360; 87460)	15300
Inmarsat M (codes 87061-87069)	15300
Inmarsat MINI M/GAN/FLEET/SWIFT (codes 87076; 87176; 87276; 87376; 87476)	2700
Aeromobile (codes 88298, 88299)	11200
Seanet (code 88242)	11900
Thuraya (code 88216)	4900
Iridium (code 8816)	11100
Iridium (code 8817)	11700

Source: Uzbektelecom JSC, www.uztelecom.uz

Ultra short-wave radiotelephone services

Service	Cost, soums
Registration fee for providing new subscriber numbers of the Automated Telephone Station for use as connection lines	69843
Subscription fee for subscriber numbers of the Automated Telephone Station for use as connection lines, per month	9313

CELLULAR COMMUNICATIONS AND INTERNET

6 operators offer mobile communications services in Uzbekistan. There is no connection fee for most of the tariff plans. Virtually all companies, regardless of the mobile communications standard provide incoming calls free-of-charge. All mobile operators provide their clients with 3G or 4G Internet access. Depending on tariff plans, users pay daily or monthly subscription fee.

The market of Internet services is also well-developed: there are over 793 operators and providers, while the number of domains in the «.uz» zone is over 21,000. Average speed of Internet access is 19.2 Gbit/sec. The cost of Internet access varies depending on connection speed and selected package of services.

Tariffs for mobile communications services

	Price, in USD
Incoming calls (min), all	Free
Outgoing calls (min)	
Intra-network calls	0.01 – 0.025
To mobile and other telephones	0.01 – 0.03
Internet	
1 Mb GPRS-Internet	0.01 – 0.04
35 Mb	1.2
125 Mb	3.2
525 Mb	7.5
1100 Mb	10.0
3700 Mb	27.0

Tariffs include all taxes. Fee is paid in soums based on the exchange rate of the Central Bank of Uzbekistan on the payment day.

Sources: www.mts.uz, www.beeline.uz, www.ucell.uz, www.cdma.uz, www.uztelecom.uz

Tariffs for high-speed Broadband Internet Access (ADSL and FTTB)*

Monthly subscription fee, soums	Speed of Internet access, Kb/sec	Included external traffic limit, Mb	Cost above limit, 1 Mb/soums (day/night)
SERIES OF TARIFF PLANS WITH LIMITED TRAFFIC			
For individuals			
35 000	up to 512	4 000	25/12
48 000	up to 1024	7 500	25/12
60 000	up to 1536	10 000	25/12
85 000	up to 2048	14 000	20/10
For legal entities			
60 000	up to 512	1 400	75/35
140 000	up to 1024	3 400	70/35
250 000	up to 2048	6 000	70/35
400 000	up to 4096	9 600	70/35
SERIES OF TARIFF PLANS WITH UNLIMITED TRAFFIC			
For individuals			
50 000	up to 256	Unlimited	
75 000	up to 512		
95 000	up to 1024		
170 000	up to 2048		
300 000	up to 4096		
For legal entities			
180 000	up to 256	Unlimited	
300 000	up to 512		
465 000	up to 1024		
960 000	up to 2048		
1 500 000	up to 4096		
4 000 000	up to 6144		
5 500 000	up to 8192		

* Telephone line from the branch of Uzbektelecom JSC without devices for concentration of telephone channels, blockers, security alarm, and other devices, is required. Also the telephone line should not be paired before connection to the splitter.

In case the subscriber provides own ADSL-modem, fit for full-fledged use of services, no connection and registration fees are charged.

Wireless Internet*

Tariff Plan	Connection fee	Subscription fee, USD	Included tariff, Mb		Cost above limit, 1 Mb/USD	
			08:00-19:00 (2 Mbit/sec)	19:00-08:00 (4 Mbit/sec)	08:00-20:00	20:00-08:00
Starter 1	110	69	6 000	23 000	0,03	0,02
Starter 2	110	79	7 000	25 000	0,03	0,02
Starter 3	110	89	8 000	27 000	0,03	0,02

* EVO trademark offers services of telephony, Internet access, and wireless network solutions (VPN) based on the WiMAX technology.

Smartphones prices

Model	Platform	Price, thousand soums
HTC One M8	5,0", Qualcomm Snapdragon 801 (MSM8974AB), 2.3 GHz,	2200
Huawei Ascend D1 Quad	4,5" Huawei K3V2, 1.4 GHz, 8 Gb.	712
iPhone 6	4,7" Apple A8, 1400 MHz, PowerVR GX6450, 16 Gb.	2700
LG G3	5,5", Qualcomm Snapdragon 801, MSM8974, 32 Gb. memory	1800
Nokia Lumia 530	4,0" Qualcomm Snapdragon 200, 4 core 1.2 ГГц, Adreno 302	510
Samsung Galaxy Note 4	5,7" QHD, Qualcomm Snapdragon 805 2700Mhz., 16-Mp. camera	2640
Sony Xperia Z3	5,2", IP65/68, 3 Gb RAM, Qualcomm Snapdragon 801, MSM8974-AC	2770

Source: www.mobinfo.uz.

DELIVERY AND POSTAL SERVICES

Express Mail Tariffs

Weight (kg)	Cost of International Deliveries, in USD						Cost of deliveries within Uzbekistan, in USD
	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	
DOCUMENTS							
0.25	35	46	53	67	74	87	8
0.5	36	48	55	69	76	90	9
1.0	41	56	64	82	89	110	9
2	55	74	84	106	113	152	13
PARCELS							
0.5	44	64	76	83	92	117	9
1	51	75	85	92	104	138	9
5.0	90	123	133	174	191	262	16
10.0	125	185	216	277	315	435	22
20.0	194	309	368	453	522	711	32
30.0	263	434	547	619	729	987	43
Over + 1.0 kg	8	12	14	16	21	28	-

Note: Zones are according to the distance between cities. Total weight of single delivery should not exceed 30.0 kg.

Tariffs for Universal Postal Services

Types of deliveries and services	Tariff (soums)				
	Within Uzbekistan	CIS countries		Non-CIS countries	
		Ground	Air	Ground	Air
Sending a postcard					
Regular	250	800	1000	1000	1200
Registered	450	1700	1900	1900	2500

Types of deliveries and services	Tariff (soums)				
	Within Uzbekistan	CIS countries		Non-CIS countries	
		Ground	Air	Ground	Air
Sending a letter					
Regular, weight:					
up to 20 g	250	1300	1500	1500	2100
20 to 100 g	290	3200	3600	3600	4700
100 to 250 g	500	6500	7100	7200	9400
250 to 500 g	1000	12100	13600	13700	18200
500 to 1000 g	1800	21000	23700	23700	31400
1000 to 2000 g	2900	34300	38600	38600	51400
Registered:					
Fee for registration – regardless of weight, for entire delivery	250	2500		2500	
With declared value:					
Fee for registration – regardless of weight, for entire delivery	250	4900		4900	
Fee for insurance – for every soum of declared value	0,05	5% based on the exchange rate of SDR		5% based on the exchange rate of SDR	
Delivery of parcels					
Regular, weight:					
up to 20 g	250	1400	1500	1500	2000
20 to 100 g	290	3200	3600	3600	4700
100 to 250 g	500	6400	7100	7100	9400
250 to 500 g	1000	12100	13600	13700	18200
500 to 1000 g	1800	2100	23700	23700	31400
1000 to 2000 g	2900	34300	38600	38600	51400
Per additional complete or incomplete 1000 g	550	13000	14700	14800	19500
Registered:					
Fee for registration – regardless of the weight for entire delivery	400	2800		2800	

Source: "O'zbekiston pochta" JSC. www.pochta.uz, www.ems.uz

INFORMATION AND ADVERTISING SERVICES

Website Maintenance Fees

Types of works	Cost of services, in USD/soums
Design of a website	200
Design of an Internet shop	500
Design of corporate website and portal	from 350
Unique design	from 100 to 150
Design of a static banner	from 10

Types of works	Cost of services, in USD/soums
Design of a flash banner	from 20
Design of a flash backdrop of a website	from 100
Programming	from 400
Website promotion (in Uzbekistan) per month	from 100
Hosting (monthly)	from 3
Domain registration (per annum)	8-25
Monthly support of websites	40
Registration of secondary domains in the ".uz" zone	26000 soums
Registration of VPN connection point with subscriber's modem	40000 soums
Registration for VPN connection point with operator's modem	60000 soums

Fees for Virtual Private Networks (VPN)

Subscription fee, per connection spot	Throughput capacity, kbit /sec				
	up to 128	up to 256	up to 512	up to 1024	up to 2048
nationwide, soums	40 000	50 000	70 000	100 000	130 000
citywide, soums	30 000	40 000	50 000	80 000	100 000
Number of spots from 500 up to 1000					
nationwide, soums	28 000	35 000	49 000	70 000	91 000
citywide, soums	21 000	28 000	35 000	56 000	70 000
Number of spots from 1001 up to 5000					
nationwide, soums	20 000	25 000	35 000	50 000	65 000
citywide, soums	15 000	20 000	25 000	40 000	50 000
Number of spots over 5000					
nationwide, soums	12 000	15 000	21 000	30 000	39 000
citywide, soums	9 000	12 000	15 000	24 000	30 000

Tariffs for Videoconference services (VCS) on terminal equipment

Service	Cost, soums with VAT		Limit
	Domestic	International	
VCS 1	170 000	500 000	1 hour
VCS 2	306 000	900 000	2 hours
VCS 3	460 000	1 275 000	3 hours
VCS 4	612 000	1 600 000	4 hours
VCS 5	765 000	1 800 000	5 hours
Installation of equipment (per spot)	35000		-

Note: Speed of Internet access of dedicated line must be at least 2 Mb/sec.

Tariffs for IPTV services

	Subscription fee (60 channels), soums	
	Basic	IPTV-10*
Individuals	15000	-
Legal entities	18000	12000

* IPTV-10 is offered to legal entities with 10 and more IPTV spot connections based on FTTB technology at one address.

Fees for installation, setup and maintenance of local networks and office equipment*

Services	Cost (soums)
SOFTWARE INSTALLATION AND SETTING UP FOR WINDOWS SERVERS	
Installation of Windows OS 2000/2003/2008 Server	46 700
Installation and setting-up of Active Directory	85 550
Installation and setting-up of File-server	46 700
Installation and setting-up of Proxy-server	57 550
Installation and setting-up of FTP-server	57 550
Installation and setting-up of DHCP-server (MSEExchange)	31 100
SOFTWARE INSTALLATION AND SETTING UP FOR LINUX SERVERS	
Installation of Linux OS	116 700
Installation and setting-up of File-server	70 000
Installation and setting-up of Proxy-server	93 300
Installation and setting-up of FTP-server	80 900
Installation and setting-up of DNS-server	46 700
Installation and setting-up of DHCP-server	38 900
Installation and setting-up of WEB-server	93 300
Installation and setting-up of SAMBA	57 550
Installation and setting-up of mail server(qmail, Sendmail, Postfix)	93 330
Installation of server on Linux OS and setting-up as a gate	172 600
Setting-up Linux OS platforms	Negotiable
CONNECTING COMPUTERS TO LOCAL AREA NETWORK	
Connection of network equipment	9 350
Installation and setting-up of ADSL modem in the bridge mode	9 350
Installation and setting-up of ADSL modem in the router mode	12 450
Installation and setting-up of ADSL modem + WI-FI	15 550
Installation and setting-up of wireless Wi-Fi hotspot	17 150
Installation and setting-up of Wi-Fi wireless router	23 350
Installation and setting-up of switchboard (Level 2 OSI)	38 900
Installation and setting-up of routing switchboard (Level 3 OSI)	70 000
Connection of one workstation to the network	9 350
Entry of a new workstation into domain and setting-up of Internet gate	15 550
Diagnostics and fixing problems with ADSL data transmission line (Depending on complexity of works)	from 28000 to 56000

* Consumables and network equipment are not included in the cost of works.

Digital TV*

	Subscription fee** (USD)		
	Basic (14 channels)	24-25 channels	33-36 channels
Individuals	up to 3	5-6	8-10
Legal entities	up to 3	7-8	10-12

* 14 public digital TV channels are broadcasted free-of-charge.

** connection to any package – up to USD 100, changing tariff plan to a smaller package – USD 2

Source: Digital TV companies – Uzdigital and StarsTV.

Brand promotion services

Services	Cost of services, in USD
Conducting preliminary market studies	from 500
Design of corporate brand-book (trademark, logo, slogan, corporate font, letterhead, business cards, envelopes, folders, etc.)	from 500
Design of creative concept (strategy of public positioning of a brand, logo, or a slogan)	from 1500
Design of PR materials (1 page, A4 format)	from 60
Design of corporate identity for presentation products (logo, letterhead, pens, T-shirts, caps, backpacks, notepads)	from 300
Conducting focus group studies (8-10 respondents)	from 300

Wide Format Printing Services

Service	Cost of services, 1 m2/soums
Banner print	12 000-14 500
Oracal print	13 000
Vinyl print	25 000– 35 000
Backprint	40 000

Outdoor advertising

Rental of structures	Cost of rental, USD / month	
	Tashkent	Regions
3 x 6 m billboard	324 – 288	180
8 x 18 m megaboard	3312	-
Flag structure, 0.9 x 2.75 m, 2 sides	114	-

Rental of structures	Cost of rental, USD / month	
	Tashkent	Regions
Firewall, roof structure, m ²	19	12
Light box, 6 x 3 m	378-360	252
Light box, 5 x 10 m	1050 – 1000	1500
Prismavision display, 3 x 6 m	400	450
Bus stops, 1.2 x 1.8 m	150	-
MUPI (city format)	150	-
Street banner 1.2 x 8m	225	-

Advertising on outdoor LED screens

Screen locations	Number of demonstrations per day	Cost of placement, 1 day/USD		
		10 sec	15 sec	20 sec
Intersections of major streets of Tashkent	300	20	25	30
Intersections of major streets in administrative centers of regions	300	20	25	30
Placement of text advertisements (for individuals)	18, 12	12	12	-
Design of advertising video (depending on complexity)	-	100	150	225

SOCIAL AND HOUSEHOLD SERVICES

PROFESSIONAL DEVELOPMENT

In Uzbekistan there is 12-year schooling (starting at the age of 6-7): primary school (grades 1 – 4), basic school (grades 5 – 9), vocational colleges and academic lyceums (grades 10 – 12). Education at public basic schools is free. There are many private pre-school institutions and several international schools with tuition fees.

Higher education system is also public and offers two-tiers of education on undergraduate and postgraduate level. There is a system of state scholarships and tuition fee-based education (bank loans are also available). There are several international universities in Tashkent, which offer international education programs.

University	Tuition fee, per annum*	
	Bachelor	Master
National University of Uzbekistan named after Mirzo-Ulugbek, in thousands of soums	5800	6290
Tashkent State University of Economics, in thousands of soums	7650	8400
Tashkent State Finance Institute	5800	6290
Westminster International University in Tashkent, in USD	5220	5130
Management Development Institute of Singapore in Tashkent, in USD	5000	4450
Turin Polytechnic University in Tashkent	4500	-
INHA University in Tashkent, in USD	5000	-
Branch of the Moscow State University named after M. Lomonosov	4000	-
Branch of Russian University of Economics named after Plekhanov in Tashkent, in USD	3000	3300
Branch of Russian State University of Oil and Gas named after Gubkin in Tashkent, in thousands of soums	6100	-

* Payment is made in soums based on the exchange rate of the Central Bank of Uzbekistan on the payment day.

Fees for educational courses

Course	Number of hours	Cost, thousand soums
1C-Accounting (in groups)	12	82
Corporate Crisis Management	44	400
Business Manager	96	396

Course	Number of hours	Cost, thousand soums
Foreign economic activity of an enterprise	96	650
Annual shareholders' meeting: practical issues of preparation, convening and holding	16	200
Remote training of accountants using DiplFR program	80	1 200
How to develop a business plan?	48	500
Cashier– merchandise expert of pawn shop	40	300
Corporate and Financial Management	40	400
Marketing and Advertising Manager	48	336
HR Manager	80	560
Sales Manager	24	152
Training of commodities exchange brokers	120	488
Training of valuation experts	600	2 058
Training of realtors	100	500
Corporate secretaries	24	270
Design in AutoCAD 3D	50	127
Professional training of consultants on foreign economic activity and customs	96	850
Professional CIPA courses	90	238
Quality Management System based on ISO 9001:2008 standard	16	375
Modern accountant (Accounting based on new plan of accounts + VED + "1C: Buhgalteria (Accounting)"	28	312
Auctioneer	40	300
Court-appointed manager	320	1 480
Customs logistics	48	1 100
Advanced language courses (English, German, French, Korean)	104	800
Internal audit management at companies	40	400
Examination of business plan	24	500

Source: www.business-school.uz, www.ftf-center.uz, www.uzlaur.uz, www.kariera.uz.

Medical services and Health

Services	Cost of services, thousand soums
Counseling by Doctors	
Counseling of otolaringologist	12-18
Counseling of neurologist	18-35
Counseling of dentist	8-40
Counseling of therapist	25-40
Counseling by a doctor at home	20-35
Diagnostics	
Detailed ECG	12-15
EEG (with all standard samples)	15-20
Ultrasound	25-40
Echocardiography	95
Gastroscopy	78
Electroretinography	22
Rheoencephalography (REG)	12
X-ray diagnostics	25-43
Magnetic – resonance imaging (MRI)	45-140
Therapy	
Manual therapy	8-25
General massage	30
Electrophoresis with medication	3-15
Laser magnetic therapy	6-28
Physiotherapy (electrophoresis + laser)	40
Acupuncture	5-45
Tooth filling	25-125
Tooth transformation	from 450
Inpatient treatment	
Day Bed	90-250
Counseling by a doctor	25-50

*Source: price lists of private clinics in Tashkent

Sports and Fitness services

Service	Cost, thousand soums/1 hour
Motordrome	25
Swimming pool	15
Billiard	15
Martial arts	5-25
Bowling (per line)	45
Ice rink	12-24
Shooting range	25-60
Tennis	10-25
Workout gym	5-35
Fitness	10-25
Mini football field	15-50
18-hole golf (excluding sports gear), USD/ day	60
9-hole golf (excluding sports gear), USD/ day	36

Public Catering

Type of Business	Average bill per person, in soums		
	Breakfast	Business lunch	Dinner
Bistro	12000-20000	15000-25000	25000-40000
Café	15000-18000	18000-35000	15000-30000
Catering	12000-18000	25000-35000	35000-60000
Restaurant	25000-45000	25000-50000	45000-100000
Fast food	6000-10000	8000-25000	10000-25000
Tea-house	8000-15000	10000-25000	25000-40000

Source: www.otpusk.uz; www.restoran.uz

Public transportation fares in Tashkent city

Service	Cost, in soums
Taxi	
Within the city:	
Minimum fare in Tashkent up to 5 km	6000
Delivery of goods up to 5 km	6000
For every 1 km, above minimum distance of 5 km	1200
Waiting for the client, 1 min.	240
Outside the city limits:	
One-way fare (1 km)	1700
Round trip (1 km)	1000
Bus, metro, tram, shuttle mini-bus	
One trip	1000
Monthly pass (bus + tram)	100 000
Suburban train	
Tashkent– Khojikent	3200-5000
Tashkent – Guliston	2500-3500
Tashkent – Angren	1800-3500

Source: "Toshshahartranshizmat" Association, taxi services of Tashkent city, Jeldorpass JSC

Hotel accommodation

Type of hotel	Average declared rate per night, in USD	
	Single	Double
Tashkent		
5-star hotel	from 150	from 160
4-star hotel	95-150	130-210
3-star hotel	40-55	50-80
B&B	20-35	30-50
Samarkand		
4-star hotel	60-85	95-120
3-star hotel	40-90	65-110
B&B	30-50	35-60
Bukhara		
4-star hotel	45-70	60-95
3-star hotel	35-60	50-75
B&B	20-25	25-35
Andijan		
3-star hotel	25-40	50-75
B&B	15-40	20-50

Utility fees (as of October 1, 2015)

Services	Unit of measurement	Cost, soums
Electricity for household needs (incl VAT)	1 kWh	167,4
Electricity for households of apartment blocks with electric stoves (incl VAT)	1 kWh	83,7
Natural gas for households with gas meters	10 m ³	208,92
Hot water supply (excluding VAT)	1 m ³	3174,05
Central heating (excluding VAT)	sq.m.	1073,06
Potable water	1 m ³	370,0
Drainage	1 m ³ of flow	160,0
Solid waste collection	per person/month	2800

* Tariffs for Tashkent.

Source: www.e-kommunal.uz**Home services**

Background	Minimum daily rate	
	thousand soums	in USD
Driver (main), minimum rate	45	10
Maid	50	12
Porter	60	20
Apartment renovation master	90	20
General construction professions	50	15
Guard	40	10
Chef	40	10
Unskilled laborers	40	10
Gardener (guard)	25	10
Plumber	80	25
Electrician	90	25

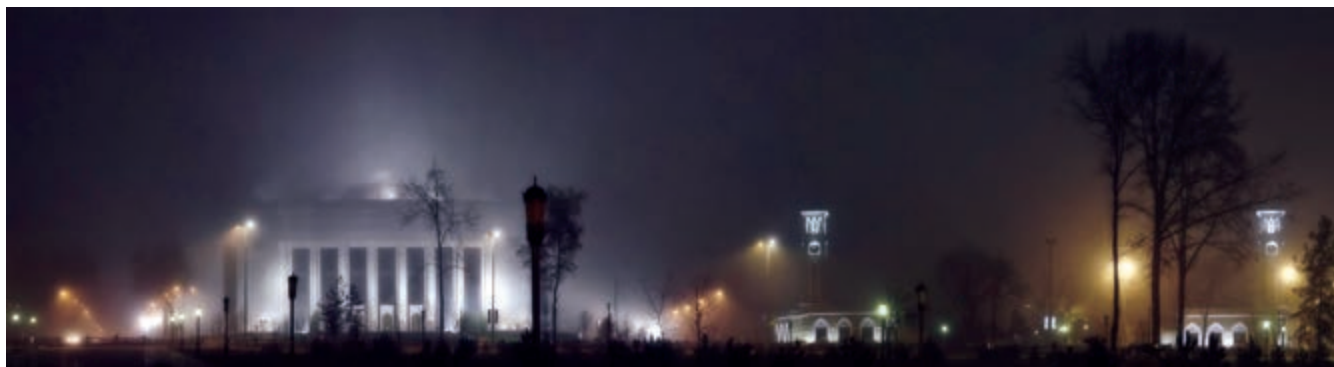
Source: www.vse.vsem.uz

RESOURCES

REGIONS OF UZBEKISTAN

Distance between the cities in Uzbekistan (km)

City	Tashkent	Andijan	Bukhara	Gulistan	Jizzakh	Qarshi	Navoi	Namangan	Nukus	Samarkand	Termez	Ferghana	Urgench
Tashkent	-	447	616	118	203	558	509	432	1255	354	708	419	1119
Andijan	447	-	784	375	421	668	669	67	1342	516	892	73	1566
Bukhara	616	784	-	485	363	161	125	778	558	268	434	749	503
Gulistan	118	375	465	-	106	353	354	369	1027	201	557	340	1001
Jizzakh	203	421	363	106	-	247	248	415	921	95	471	386	916
Qarshi	558	668	161	353	247	-	241	662	719	152	273	663	664
Navoi	509	669	125	354	248	241	-	663	383	153	477	634	610
Namangan	432	67	778	369	415	662	663	-	1336	510	886	85	1552
Nukus	1255	1342	558	1027	921	719	683	1336	-	826	992	1307	136
Samarkand	354	516	268	201	95	152	153	510	826	-	376	481	765
Termez	708	892	434	577	471	273	477	886	992	376	-	857	937
Ferghana	419	73	749	340	386	633	634	85	1307	481	857	-	1538
Urgench	1119	1566	503	1001	916	664	610	1552	136	765	937	1538	-



TASHKENT CITY

Territory: 334.8 sq. km.

Administrative center: Tashkent is the capital of Uzbekistan

Districts: Bektemir, Mirobod, Mirzo Ulugbek, Sergeli, Olmazor, Uchtepa, Shaykhontohur, Yashnobod, Chilonzor, Yunusobod, Yakkasaroy.

Khokimiat of Tashkent city

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Mirobod district Tashkent, 100000
Tel.: (998 71) 233-9069, 233-7980
Fax: (998 71) 233-6588
hokimiat@online.ru
www.tashkent.uz

Department of FERIT

Address: 17 Movarounnahr st
Tel./ Fax: (99871) 239-8806, 233-7245
E-mail: depinvest@sarkor.uz

Chamber of Commerce and Industry

Address: 14 Movarounnahr st Tashkent
Tel./ Fax: (99871) 150-3101
E-mail: th@chamber.uz

Arbitration court under CCI of Uzbekistan

Tel.: (99871) 239-4329

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	2140.1	2137.9	2135.5	2148.8	2193.2	2247.9	2309.3	2352.9
Number of workforce, thousand persons	1313.9	1296.9	1343.2	1389.4	1487.5	1533.6	1529.9	1538.0
GRP in current prices, billion soums	398.0	871.0	1505.2	2809.3	5372.0	7735.7	14177.9	21326.3
Sectoral composition of GRP, in %:								
• Manufacturing	19.0	14.6	15.5	18.6	17.6	20.2	22.2	21.8
• Construction	10.0	7.0	6.3	4.8	5.8	5.5	7.9	7.6
• Retail and Catering	17.0	11.4	9.9	19.7	12.5	17.6	12.9	14.9
• Transportation and Communications				23.5	28.4	17.9	13.2	13.4
• Taxes	54.0	67.0	68.3	13.1	11.3	19.5	10.7	13.6
• Other				20.3	24.4	19.3	33.0	28.7
Investments into fixed assets in actual prices, billion soums	182.7	323.9	729.4	840.3	1927.0	3559.8	5014.3	5642.8



REPUBLIC OF KARAKALPAKSTAN

Territory: 166,6 thousand sq.km.

Capital: Nukus city

Districts: Amudarya, Beruniy, Qorauzak, Kegeyli, Qonlikol, Qongirot, Moynoq, Nukus, Takhtakopir, Tortkol, Khojayli, Chimboy, Shumanay, Ellikqala.

Council of Ministers

Address: 96 Dostlik guzari st., Nukus

Tel.: (99861) 222-0501, 222-1568

www.sovminrk.gov.uz

Department of FERIT

Address: 96-a Dostlik guzari st., Nukus

Tel./ Fax: (99861) 222-55-50, 222-14-79

E-mail: aferrk2004@mail.ru

Chamber of Commerce and Industry

Address: 112 a Amir Temur st, Nukus

Tel./ Fax: (99861) 770-71-01

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Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	1515.0	1545.9	1565.1	1577.3	1605.5	1650.2	1692.8	1736.5
Number of workforce, thousand persons	755.8	796.5	838.4	876.4	908.4	938.0	983.5	1003.3
GRP in current prices, billion soums	109.3	214.3	386.8	711.4	1367.3	1652.8	2242.5	3632.1
Sectoral Composition of GRP, in %:								
• Manufacturing	9.5	7.1	7.4	9.7	9.6	13.2	18.8	18.6
• Agriculture	21.3	25.0	30.3	25.0	18.3	23.9	4.4	4.2
• Construction	12.8	9.9	9.1	8.6	21.6	13.4	9.1	8.8
• Retail and Catering	7.4	9.7	7.0	6.1	4.8	8.0	11.2	11.0
• Transportation and Communications				21.8	19.2	15.1	16.6	15.8
• Taxes	49.0	48.3	46.2	6.4	4.4	5.5	7.7	8.0
• Other				22.4	22.1	20.9	32.2	33.6
Investments into fixed assets in actual prices, billion soums	35.9	76.0	174.3	211.7	837.9	457.9	1 168.8	2 361.9



ANDIJAN REGION

Territory: 4,3 thousand sq.km.

Administrative center: Andijan city

Districts: Andijan, Asaka, Baliqchi, Buloqboshi, Bo'z, Jalolquduq, Izboskan, Markhamat, Oltinko'l, Pakhtaobod, Ulugnor, Khojaobod, Shahrikhon, Qorgontepa, Khonobod.

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Chamber of Commerce and Industry

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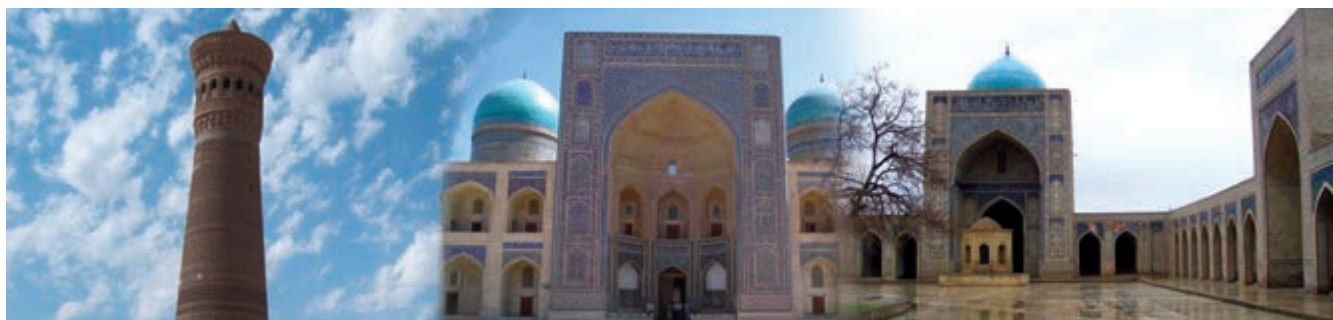
Tel./ Fax: (99874) 298-1101,

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Arbitration court under Andijan CCI

Tel.: (99874) 298-1102

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	2201.3	2263.5	2325.9	2392.9	2475.5	2596.6	2714.2	2805.5
Number of workforce, thousand persons	1140.3	1200.9	1281.8	1346.6	1448.3	1545.6	1606.8	1726.0
GRP in current prices, billion soums	242.3	546.3	804.9	1513.2	2231.2	3504.6	6047.7	9226.3
Sectoral Composition of GRP, in %:								
• Manufacturing	13.2	15.0	21.5	30.9	22.9	24.1	10.4	12.7
• Agriculture	44.6	43.3	37.2	31.8	32.3	34.5	23.5	20.0
• Construction	4.9	3.1	3.2	2.8	3.8	4.6	11.9	12.8
• Retail and Catering	12.8	12.6	8.6	10.8	7.3	9.1	8.7	9.0
• Transportation and Communications				6.6	9.3	7.0	13.7	11.3
• Taxes	24.5	26.0	29.5	3.4	4.3	2.2	5.4	4.7
• Other				13.7	20.1	18.5	26.4	29.5
Investments into fixed assets in actual prices, billion soums	36.7	62.0	87.0	140.9	366.0	526.0	1139.9	1407.5



BUKHARA REGION

Territory: 40,32 thousand sq.km.

Administrative center: Bukhara city

Districts: Bukhara, Vobkent, Jondor, Kogon, Olot, Peshku, Romitan, Shofirkon, Qorovulbozor, Qorako'l, Gijduvon, city of Kogon.

Khokimiat

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Arbitration court under Bukhara CCI

Tel.: (99865) 770-1102

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	1428,5	1465,0	1498,9	1535,5	1577,5	1639,7	1707,4	1756,4
Number of workforce, thousand persons	747.4	790.4	839.8	882.7	926.0	971.3	1025.7	1061.3
GRP in current prices, billion soums	207.6	442.8	750.8	1388.7	2510.9	4424.8	5405.8	8090.7
Sectoral Composition of GRP, in %:								
• Manufacturing	14.2	15.3	14.5	12.5	16.6	21.8	14.6	15.2
• Agriculture	34.1	33.4	33.0	32.6	27.2	23.3	30.5	29.3
• Construction	5.3	7.0	8.0	8.6	9.0	20.7	9.1	10.2
• Retail and Catering	5.8	6.0	4.8	6.5	4.7	5.9	7.5	8.1
• Transportation and Communications				9.4	10.3	4.7	9.9	9.5
• Taxes	40.6	38.3	39.7	17.4	16.6	9.1	11.0	9.6
• Other				13.0	15.6	14.5	17.4	18.1
Investments into fixed assets in actual prices, billion soums	31.2	95.5	174.7	337.8	1191.5	2018.9	2307.3	3308.3



JIZZAKH REGION

Territory: 21,2 thousand sq.km.

Administrative center: Jizzakh city

Districts: Arnasoy, Bakhmal, Do'stlik, Jizzakh, Zarbdor, Zafarobod, Zomin, Mirzacho'l, Pakhtakor, Yangiobod, Forish, G'allaorol.

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Chamber of Commerce and Industry

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Tel./ Fax: (99872) 771-7101

E-mail: jz@chamber.uz

Arbitration court under Jizzakh CCI

("Zamona yoshlari" Center)

Tel.: (99872) 771-7102

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	983.1	1012.6	1037.0	1058.1	1088.9	1136.1	1186.6	1226.8
Number of workforce, thousand persons	472.4	503.7	538.0	564.9	601.7	637.7	695.5	721.6
GRP in current prices, billion soums	83.3	209.4	383.9	665.6	1051.9	1408.4	2114.1	3297.0
Sectoral Composition of GRP, in %:								
• Manufacturing	5.4	7.0	7.5	9.1	7.3	9.6	10.2	10.1
• Agriculture	48.8	51.4	53.2	47.2	41.8	42.5	39.8	37.7
• Construction	5.5	2.7	3.4	5.6	6.4	6.1	8.4	10.1
• Retail and Catering	5.6	6.6	4.8	5.8	5.2	8.7	8.9	10.0
• Transportation and Communications				14.2	17.9	11.3	10.4	10.6
• Taxes	34.7	32.3	31.1	2.9	3.4	2.4	3.5	3.4
• Other				15.2	18.0	19.4	18.8	18.1
Investments into fixed assets in actual prices, billion soums	17.4	69.9	62.6	96.2	200.2	374.1	622.4	1026.7



KASHKADARYA REGION

Territory: 28,6 thousand sq.km.

Administrative center: Qarshi city

Districts: Dehqonobod, Kasbi, Kitob, Koson, Mirishkor, Muborak, Nishon, Chiroqchi, Shahrisabz, Yakkabog, Qamashi, Qarshi, Guzor.

Khokimiat

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Chamber of Commerce and Industry

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Tel./ Fax: (371) 230-7870

E-mail: qd@chamber.uz

Arbitration court under Kashkadarya CCI

Address: 27 Komilon st., Qarshi

Tel.: (99875) 225-4049

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	2189.7	2274.2	2357.5	2441.3	2536.5	2643.5	2777.8	2895.3
Number of workforce, thousand persons	1019.0	1115.8	1209.9	1300.2	1390.1	1483.9	1612.7	1699.6
GRP in current prices, billion soums	235.9	559.8	925.5	1889.3	3818.0	6837.3	7538.1	10509.2
Sectoral Composition of GRP, in %:								
• Manufacturing	17.8	18.8	23.9	34.3	42.0	56.1	39.0	33.7
• Agriculture	33.3	41.6	35.8	23.4	18.0	14.2	19.4	19.4
• Construction	13.0	6.0	6.9	9.8	9.3	8.1	6.4	7.8
• Retail and Catering	6.9	6.7	6.1	5.5	3.5	3.8	6.0	7.6
• Transportation and Communications				7.4	7.0	3.9	6.9	7.2
• Taxes	29.0	26.9	27.3	9.2	6.6	5.8	9.5	9.4
• Other				10.4	13.6	8.1	12.7	15.0
Investments into fixed assets in actual prices, billion soums	124.3	226.6	339.4	756.8	1824.7	1598.0	2824.4	3944.4



NAVOI REGION

Territory: 110,9 thousand sq.km.

Administrative center: Navoi city

Districts: Konimekh, Navbahor, Navoi, Nurota, Tomdi, Uchquduq, Khatirchi, Qiziltepa.

Khokimiat

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Navoi, 210100,
Tel.: (99836) 223-3010
Fax: (99836) 223-7125
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Department for FERIT

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Chamber of Commerce and Industry

Address: 33 Memorlar st., Navoi
Tel./ Fax: (998436) 770-3101
E-mail: nv@chamber.uz

Arbitration court under Navoi CCI

Tel.: (998436) 770-3102

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	787.2	797.7	807.2	816.1	834.1	864.2	881.2	901.1
Number of workforce, thousand persons	406.8	421.9	448.8	472.6	514.6	532.0	544.1	559.6
GRP in current prices, billion soums	146.8	380.9	702.5	1578.4	2691.8	3850.8	5075.8	7575.8
Sectoral Composition of GRP, in %:								
• Manufacturing	35.8	40.5	46.4	53.9	56.9	56.4	44.5	45.0
• Agriculture	25.8	25.9	19.2	15.1	13.3	14.5	15.0	16.4
• Construction	7.3	6.1	5.3	5.8	3.6	4.5	6.3	5.7
• Retail and Catering	4.4	4.2	3.4	4.7	3.1	6.6	6.5	6.2
• Transportation and Communications				8.6	9.1	7.1	12.7	11.2
• Taxes	26.7	23.3	25.7	4.2	3.9	4.1	3.6	4.9
• Other				7.7	10.1	6.9	11.3	10.6
Investments into fixed assets in actual prices, billion soums	46.1	89.5	144.1	354.3	499.3	1611.7	1559.7	1544.4



NAMANGAN REGION

Territory: 7,4 thousand sq.km.

Administrative center: Namangan city

Districts: Kosonsoy, Mingbuloq, Namangan, Norin, Pop, Turaqorgon, Uychi, Uchqorgon, Chortoq, Chust, Yangiqorgon.

Khokimiat

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Namangan, 160100

Tel.: (99869) 226-6008

Fax: (99869) 226-5722

www.naman.uzpak.uz

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E-mail: ngmfer@mail.ru

Chamber of Commerce and Industry

Address: 7 Usmon Nosir st.

Namangan city

Tel./ Fax: (99869) 223-1101

E-mail: na@chamber.uz

Arbitration court under Namangan CCI

Tel.: (99869) 226-6100

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	1938.7	1998.2	2057.8	2119.0	2195.7	2298.7	2420.6	2504.1
Number of workforce, thousand persons	961.0	1024.7	1100.8	1173.0	1248.3	1329.7	1468.4	1527.9
GRP in current prices, billion soums	171.6	364.9	565.3	941.0	1575.5	2608.3	3759.2	6073.3
Sectoral Composition of GRP, in %:								
• Manufacturing	10.2	10.9	9.9	8.3	7.0	9.0	9.8	10.7
• Agriculture	42.6	41.1	45.7	39.2	36.5	33.5	32.7	35.5
• Construction	7.3	6.4	4.4	4.8	5.7	8.0	7.9	7.7
• Retail and Catering	8.8	11.0	7.4	9.7	8.2	8.4	9.2	9.6
• Transportation and Communications				7.4	9.7	8.0	9.7	8.9
• Taxes	31.1	30.6	32.6	5.3	5.7	3.4	3.0	3.1
• Other				25.3	27.2	29.7	27.8	24.6
Investments into fixed assets in actual prices, billion soums	41.9	60.2	96.4	141.3	310.9	554.0	728.0	1620.0



SAMARKAND REGION

Territory: 16,8 thousand sq.km.

Administrative center: Samarkand city.

Districts: Bulungur, Jomboy, Ishtikhon, Kattaqorgon, Narpay, Nurobod, Oqdaryo, Payariq, Pastdargom, Pakhtachi, Samarkand, Toyloq, Urgut, Qoshrobot, city of Kattaqorgon.

Khokimiat

Address: 1 Kok saroy st., Samarkand

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www.samarkand.uz

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Arbitration court at Samarkand CCI

Tel.: (99866) 234-2759

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	2690.2	2769.5	2846.6	2931.5	3032.5	3179.1	3326.2	3445.6
Number of workforce, thousand persons	1299.9	1387.8	1485.7	1576.2	1674.0	1782.1	1943.7	2030.7
GRP in current prices, billion soums	263.8	580.6	882.1	1552.8	2497.2	3704.4	6015.5	9198.1
Sectoral Composition of GRP, in %:								
• Manufacturing	9.2	8.0	8.7	9.9	9.2	8.9	12.5	13.3
• Agriculture	45.4	51.2	48.8	45.4	41.0	39.2	32.8	30.8
• Construction	5.3	4.3	4.3	4.7	4.5	6.6	7.8	8.7
• Retail and Catering	9.0	7.9	7.0	7.0	6.2	8.7	8.4	9.3
• Transportation and Communications				9.6	12.3	7.0	8.5	8.1
• Taxes	31.1	28.6	31.2	4.3	4.5	3.3	2.1	2.0
• Other				19.1	22.3	26.4	27.8	28.0
Investments into fixed assets in actual prices, billion soums	42.6	63.9	157.1	233.4	403.7	878.8	1356.6	2185.7



SURKHANDARYA REGION

Territory: 20,1 thousand sq.km.

Administrative center: Termez city

Districts: Angor, Boysun, Denov, Jarqorgon, Qiziriq, Qumqorgon, Muzrabot, Oltinsoy, Sariosiyo, Termiz, Uzun, Sherobod, Shurchi.

Khokimiat

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Arbitration court at Surkhandarya CCI

Tel.: (99876) 770-8102

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	1753.5	1817.7	1879.6	1941.5	2013.0	2121.2	2218.9	2308.3
Number of workforce, thousand persons	807.3	879.9	954.2	1027.4	1097.7	1172.9	1282.7	1361.7
GRP in current prices, billion soums	165.8	395.1	573.2	981.5	1531.5	2400.5	3673.6	6077.0
Sectoral Composition of GRP, in %:								
• Manufacturing	6.0	5.0	6.8	7.9	8.3	10.3	7.6	8.2
• Agriculture	53.2	56.1	50.1	47.2	41.3	38.8	38.8	38.2
• Construction	5.0	5.3	5.2	6.8	6.4	8.2	8.0	9.1
• Retail and Catering	7.1	6.9	6.5	8.7	7.4	9.9	10.1	10.4
• Transportation and Communications				11.4	15.6	11.9	13.1	12.0
• Taxes	28.7	26.7	31.4	4.9	5.5	4.2	3.2	2.7
• Other				13.1	15.5	16.7	19.7	19.3
Investments into fixed assets in actual prices, billion soums	27.7	53.0	109.7	211.5	344.3	585.9	807.9	1377.4



SYRDARYA REGION

Territory: 4,28 thousand sq.km.

Administrative center: Gulistan city.

Districts: Boyovut, Guliston, Mirzaobod, Oqoltin, Saykhunobod, Sardoba, Sirdaryo, Khovos, Shirin city, Yangiyer city.

Khokimiat

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E-mail: sr@chamber.uz

Arbitration court at Syrdarya CCI

Tel.: (99867) 221-1103

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	646.1	660.6	670.4	680.6	698.2	729.4	739.5	763.8
Number of workforce, thousand persons	319.7	339.5	361.7	380.3	397.6	415.5	441.8	453.9
GRP in current prices, billion soums	85.2	175.5	293.4	538.2	796.5	1217.3	1542.1	2691.8
Sectoral Composition of GRP, in %:								
• Manufacturing	15.0	6.5	6.8	19.4	12.2	14.9	17.7	19.5
• Agriculture	43.7	55.3	56.5	38.4	35.4	36.9	38.4	38.0
• Construction	5.0	4.0	3.5	5.2	5.9	6.2	6.6	7.1
• Retail and Catering	5.9	5.6	4.6	4.8	5.0	7.0	8.3	8.5
• Transportation and Communications				10.5	13.8	9.3	10.4	8.8
• Taxes	30.4	28.6	28.6	7.1	7.8	6.1	4.5	4.4
• Other				14.6	19.9	19.8	14.5	13.7
Investments into fixed assets in actual prices, billion soums	17.1	27.9	54.1	82.3	154.1	342.5	620.8	920.4



TASHKENT REGION

Territory: 15.2 thousand sq.km.

Administrative center: Tashkent city

Districts: Bekobod, Buka, Bostonliq, Zangiota, Oqqorgon, Ohangaron, Parkent, Piskent, Chinoz, Yuqori Chirchiq, Yangiyul, Urta Chirchiq, Qibray, Quyi Chirchiq, city of Olmaliq, city of Angren, city of Bekobod, city of Chirchiq

Khokimiat

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Chamber of Commerce and Industry

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Arbitration court at Tashkent region CCI

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Tel.: (99871) 150-9101

Indicators	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	2360.2	2401.2	2441.3	2480.2	2537.5	2610.9	2671.0	2725.9
Number of workforce, thousand persons	1231.1	1300.0	1371.7	1430.5	1475.1	1525.3	1579.6	1622.6
GRP in current prices, billion soums	351.5	776.1	1293.0	2501.8	4050.5	6244.8	9259.3	14150.8
Sectoral Composition of GRP, in %:								
• Manufacturing	21.9	22.2	27.2	36.3	32.7	29.4	25.7	29.2
• Agriculture	39.9	39.3	32.0	25.3	21.6	21.8	22.7	20.3
• Construction	3.5	3.7	4.2	3.5	5.3	6.1	4.7	4.9
• Retail and Catering	7.8	7.0	6.8	8.7	6.7	10.5	10.9	10.7
• Transportation and Communications				10.7	14.9	12.5	18.7	15.2
• Taxes	26.9	27.8	29.8	6.2	7.4	5.8	5.2	7.9
• Other				9.3	11.4	13.9	12.1	11.9
Investments into fixed assets in actual prices, billion soums	60.5	142.9	256.3	340.6	827.5	1447.7	1822.9	3633.9



FERGHANA REGION

Territory: 6.8 thousand sq.km.

Administrative center: Ferghana city.

Districts: Bagdod, Beshariq, Buvayda, Dangara, Yozyovon, Oltiariq, Qoshtepa, Rishton, Sokh, Toshloq, Uchkoprik, Ferghana, Furqat, Uzbekistan, Quva, city of Kokand, Margilan, city of Quvasoy.

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Arbitration court at Ferghana CCI

Tel.: (+99873) 229-7102

Indicator	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	2681.0	2747.7	2820.1	2899.6	2997.1	3128.5	3280.8	3386.5
Number of workforce, thousand persons	1330.5	1410.2	1507.5	1591.1	1668.7	1769.3	1931.4	2028.0
GRP in current prices, billion soums	374.2	727.2	1089.4	1880.8	3224.6	4261.5	6522.8	9722.2
Sectoral Composition of GRP, in %:								
• Manufacturing	16.7	17.5	18.6	22.0	22.5	20.1	16.6	17.7
• Agriculture	25.8	33.5	31.3	24.2	20.2	22.2	20.4	19.0
• Construction	3.7	4.4	3.6	2.9	3.5	5.0	6.3	7.2
• Retail and Catering	9.8	11.4	8.4	9.0	6.4	9.1	8.7	9.4
• Transportation and Communications				8.8	9.7	8.4	12.3	12.2
• Taxes	44.0	33.2	38.1	16.4	17.9	12.4	10.9	8.6
• Other				16.7	19.8	22.9	24.7	26.0
Investments into fixed assets in actual prices, billion soums	52.4	156.8	120.1	178.2	484.5	934.7	1382.1	1963.0



KHOREZM REGION

Territory: 6.1 thousand sq.km.

Administrative center: Urgench city.

Districts: Bogot, Gurlan, Qoshkopir, Urgench, Khiva, Khonqa, Shovot, Yangiariq, Yangibozor, Khazorasp.

Khokimiat

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Arbitration court at Khorezm CCI

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Indicator	2000	2002	2004	2006	2008	2010	2012	2014
Average annual number of permanent residents, thousand persons	1335.8	1380.1	1421.5	1465.8	1517.5	1590.3	1629.1	1684.1
Number of workforce, thousand persons	663.9	712.8	767.3	814.2	847.7	899.0	918.5	994.2
GRP in current prices, billion soums	143.1	283.5	483.2	803.0	1255.3	1926.7	2945.8	4736.3
Sectoral Composition of GRP, in %:								
• Manufacturing	8.5	8.3	7.6	8.5	6.6	8.7	9.1	11.9
• Agriculture	44.8	45.0	47.4	44.6	39.3	38.6	35.3	31.7
• Construction	5.9	8.1	7.2	4.8	5.1	5.0	8.4	10.9
• Retail and Catering	7.0	6.8	5.4	7.7	7.1	8.6	8.8	8.5
• Transportation and Communications				11.6	14.9	9.8	10.9	10.2
• Taxes	33.8	31.8	32.4	6.2	6.7	4.3	4.0	4.2
• Other				16.6	20.3	25.0	23.5	22.6
Investments into fixed assets in actual prices, billion soums	25.8	69.0	123.8	113.4	184.3	390.3	657.4	1220.6

USEFUL CONTACTS

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List of organizations under the Chamber of Commerce and Industry of Uzbekistan

ARBITRATION COURT under CCI



Review of civil, legal and economic disputes of any complexity between legal entities including foreign companies; enforcement of the rulings of Arbitration Court

CENTER FOR DEVELOPMENT OF ARBITRATION



Public attestation of arbiters and certification of existing arbitration courts; conducting trainings and seminars for arbiters

CENTER OF EXPERT ASSESSMENT AND CLEAN PRODUCTION



Trainings and consulting to reduce the cost of products of companies; trainings, consulting and facilitation of implementation of international standards ISO 9001 and ISO 14001

"BUSINESS MONITORING GROUP" UNITARY ENTERPRISE



Rapid support to business entities at the time of inspections of their operations by supervisory bodies; explaining existing regulations for conducting the inspections

"SSP-MAROQAND" UNITARY ENTERPRISE



Development of software and information support for websites; development of software products; electronic trading

"CHAMBER BUSINESS SOLUTIONS" UNITARY ENTERPRISE



Consulting on all issues of doing business; Possibility of rapid communication with experts of any agency and companies of Uzbekistan.

"CENTRAL ARCHIVE OF CCI OF UZBEKISTAN" LLC



Scientific and technical processing and storage of documents

"BUSINESS CONSULTANT" MAGAZINE



Publication of materials for counseling small and private businesses; advertising and information materials

EXCHANGES

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10 Bukhara st, Tashkent

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77 Bobur st., Tashkent

Tel.: (99871) 213-33-33, 213-33-00**UZBEK REPUBLICAN CURRENCY EXCHANGE**

4 Sh. Rashidov st., Tashkent

Tel.: (99871) 238-68-38, 238-68-66 0**REPUBLICAN UNIVERSAL AGROINDUSTRIAL EXCHANGE**

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101 Amir Temur st., Tashkent, 100084

Tel.: (99871) 238-56-65**Website:** www.nbu.com**MIKROKREDITBANK**

14 Lutfiya st., Tashkent, 100069

Tel.: (99871) 273-28-12**Website:** www.mikrokreditbank.uz**PEOPLE'S BANK OF UZBEKISTAN**

46 Katartal st., Tashkent, 100017

Tel.: (99871) 273-86-48**Website:** www.xb.uz**ASAKABANK**

67 Nukus st., Tashkent, 100015

Tel.: (99871) 120-81-10**Website:** www.asakabank.com**UZPROMSTROYBANK**

3 Shahrisabz st., Tashkent, 100000

Tel.: (99871) 120-45-45**Website:** www.uzpsb.uz**IPOTEKA-BANK**

17 Mustaqillik Avenue, Tashkent, 100000

Tel.: (99871) 150-11-22**Website:** www.ipotekabank.uz**AGROBANK**

43 Muqimiy st., 100096, Tashkent

Tel.: (99871) 120-88-33**Website:** www.agrobank.uz**QISHLOQ QURILISH BANK**

18A Navoi st., Tashkent, 100011

Tel.: (99871) 233-42-25**Website:** www.qishloqqurilishbank.uz**TURON BANK**

4-a Abay st., Tashkent, 100011

Tel.: (99871) 244-33-94**Website:** www.turonbank.uz**ALOKABANK**

30 Oybek st., Tashkent, 100000

Tel.: (99871) 252-78-74**Website:** www.alokabank.uz**IPAK YULI BANK**

12 Farkhod st., 100135, Tashkent

Tel.: (99871) 276-85-52**Website:** www.ipakyulibank.com**KAPITALBANK**

32 Matbuotchilar st., Tashkent, 100000

Tel.: (99871) 113-01-31**Website:** www.kapitalbank.uz**ASIA ALLIANCE BANK**

2 A Taraqqiyot st., Tashkent, 100128

Tel.: (998 71) 231-60-00**Website:** www.asiaalliancebank.uz

INVEST FINANCE BANK

18-a Navoi st., Tashkent, 100000

Tel.: (99871) 140-50-60**Website:** www.infinbank.com**TURKISTON BANK**

48a Zargarlik st., Tashkent, 100000

Tel.: (998 71) 113-44-05**Website:** www.turkistonbank.uz**TRASTBANK**

7 Navoi st., Tashkent, 100015

Tel.: (99871) 242-23-43**Website:** www.trustbank.uz**UNIVERSAL BANK**

18 Istiqlol st., Kokand, 113000

Tel.: (8-373) 552-98-05**Website:** www.universalbank.uz**DAVR BANK**

Bloc A, Navoi-Zarqaynar st., Tashkent, 100011

Tel.: (99871) 244-90-42**Website:** www.davrbank.uz**ORIENT FINANS BANK**

7a Yakkachinar st., Tashkent, 100029

Tel.: (99871) 140-70-00**Website:** www.ofb.uz**RAVNAQ BANK**

2 Furqat st. Tashkent, 100021

Tel.: (99871) 120-36-66**Website:** www.ravnakbank.uz**SAVDOGAR BANK, Uzbek-German**

78 Sayid Baraka st., Tashkent, 100060

Tel.: (99871) 252-72-21**Website:** www.savdogarbank.uz**HI-TECH BANK**

36A, 36B Taras Shevchenko st., Tashkent, 100060

Tel.: (99871) 150-68-33**Website:** www.htb.uz**KDB Bank Uzbekistan**

32 Oybek st., Tashkent, 100000

Tel.: (99871) 120-80-00**Website:** www.kdb.uz**HAMKORBANK**

85 Babur Ave., Andijan, 110011

Tel.: (8-3742) 24-70-39**Website:** www.hamkorbank.uz**Subsidiary of Iranian "SADERATBank"**

10 Chekhov st., Tashkent, 100060

Tel.: (99871) 140-16-53**Website:** www.saderbank.uz**UZBEK-TURKISH BANK**

15a Xalqlar Dostligi, Tashkent, 100043

Tel.: (99871) 273-83-25**Website:** www.utbk.uz**LEASING COMPANIES****UZBEKLEASING INTERNATIONAL**

1 Beshyogoch st. (4th floor), Tashkent, 100066

Tel.: (+998 71) 120-02-02**Fax:** (+998 71) 140-37-74**E-mail:** uzlease@sarkor.uz**Website:** www.uzbekleasing.com**UZSELKHOZMASHLEASING**

43 Muqimiy st., Tashkent, 100135

Tel.: (371) 244-62-73, 244-49-89**Fax:** (371) 240-09-33**E-mail:** info@uzagroleasing.uz, lizagro@mail.ru**Website:** www.uzagroleasing.uz**UZAVTOSANOATLIZING**

8 Nukus st., Tashkent

Tel.: 254-85-12; 254-85-17(18)**Fax:** 267-41-24, 254-8531**BARAKA**

A. Khojaev st., Tashkent, 100027

Tel.: (3712) 1386923, 1386933**Fax:** (3712) 1386913, 1445207**E-mail:** barakalk@sarkor.uz**Website:** www.barakalk.sk.uz

VALUATION COMPANIES

BAXOLASH VA KONSALTING MARKAZI

55a Uzbekistan Ave., Tashkent, 100003

Tel.: 259-22-09, **Fax:** 239-43-35**E-mail:** bkm-tashkent@mail.ru**BAHALAW HAM KONSALTING ORAYI**

112-a A.Temur st., Nukus,

Tel.: 8 (361) 222-01-46**ANDIJON EXPERT BAKHOLASH CONSULTING**

30 A.Navoi st., Andijan

Tel.: 8374 224-62-56, **Fax:** 8374 224-62-56**Website:** www.aebk.uz**MULK BAHU PLYUS**

19-a Gulbakhor st., Bukhara

Tel./Fax: 8 (365) 223 42 55**E-mail:** mulkbahoplyus@mail.ru**OZOD OSIYO BAHOLASH MARKAZI**

38 Sh.Rashidov st., Jizzakh

Tel.: 8(372)226-50-69, **Fax:** 226-50-69**E-mail:** osiyobaholash2009@rambler.ru**ISAEV HAMKORLIGI**

90/2 Ipak Yoli st., Shahrisabz

Tel.: 8375-522-50-80, **Fax:** 8375-522-50-80**E-mail:** baholash@mail.ru**NAVOIY BUSINESS EXPERT**

24 P.Achilov st., Navoi

Tel.: 8 (598) 278 4489.**NAMANGAN KO'CHMAS MULK VA SARMOYALAR AGENTLIGI**

20, Kosonsoy city

Tel.: 8 (369) 226-86-84, 226-15-92**SAMARQAND VILOYAT KO'CHMAS MULK****VA SARMOYALAR AGENTLIGI**

85a Bustonsaroy st., Samarkand

Tel.: 8 (366) 231-11-94**SIRDARYO VILOYATI BAXOLASH VA KONSALTING MARKAZI**

Business center, 3 T. Akhmedov st., Gulistan

Tel.: 8 367 226-28-53, 226-53-15**AZIZ BAXO**

241 Sh. Rashidov st., Denau city

Tel.: 8 (376) 412-21-39, 412-44-70**OMEGA CONSULT**

76, Qibray township

Tel.: 328-40-57, **Fax:** 294-93-57**E-mail:** omega_consult@mail.ru**FARG'ONA TAXLIL STANDART BAHO**

35 M. Qosimov st., Ferghana region

Tel.: 8 (373) 224-30-05**INTELLEKT XORAZM**

6 Tashkent st., Urgench, Khorezm region

Tel.: 8 (362) 513-34-52, 225-48-08

INSURANCE COMPANIES

AGROINVESTSUG'URTA

6 Lutfiy st., Tashkent

Tel.: 273-7486**KAFOLAT**

5 Mustaqillik Ave., Tashkent

Tel.: 239 -4886**ALFA INVEST**

41 Buyuk Turon st., Tashkent

Tel.: 120-6800**KAPITAL SUG'URTA**

44 Mahatma Gand ist., Tashkent

Tel.: 237-8899**ALSKOM**

109 Amir Temur st., Tashkent

Tel.: 273 80 05**O'ZAGROSUG'URTA**

5 Mustaqillik sq., Tashkent

Tel.: 239 10 65

ASIA INSHURANS

34a S. Baraka st., Tashkent
Tel.: 233 11 11

O'ZBEKINVEST

2 A. Qodiriy st., Tashkent,
Tel.: 235 78 01

TEMIRYO'L – SUG'URTA

30 Movarounnahr st., Tashkent
Tel.: 236 01 36

O'ZBEKINVEST HAYOT

68 Lisunov estate 4, Tashkent
Tel.: 252 78 48

INGO-UZBEKISTAN

112 Zulfiyakhonim st., Tashkent
Tel.: 150 99 99

UVT-INSHURANS

52/1 S. Azimov st., Tashkent
Tel.: 233 74 24

CERTIFYING BODIES**UZBEKEKSPERTIZA OJSC**

51 Parkent st., Tashkent, 100007
Tel.: (99871) 238-5357
Fax: (99871) 140-0920
E-mail: uzbekexpert@yahoo.com

Bar Coding Center

9 Chopon ota st., Tashkent, 100059
Tel.: (99871) 253-80-70
Fax: (99871) 253-80-70
E-mail: biserovkamil@mail.ru

**Uzbek Agency of Standardization,
Metrology and Certification (Uzstandard Agency)**

333 Farobiy st., Tashkent, 100049
Tel.: (99871) 244-96-01, 396-85-07, 396-19-61
Hotline: 393-16-13
Fax: (99871) 244-80-28, 244-80-31
Website: www.standart.uz
E-mail: uzst@standart.uz

**Research Institute of Standardization,
Metrology and Certification**

9 Chopon ota st., Tashkent, 100059
Tel.: (99871) 362-85-67, 362-80-55
Fax: (99871) 362-85-55
Website: www.smsiti.ilm.uz
E-mail: smsiti@uzsci.net

Republican Center of Testing and Certification

333 Forobiy st., Tashkent, 100049
Tel.: (99871) 150-63-53,
Fax: (99871) 150-63-54
Hotline: (99871) 114-37-80
E-mail: sertcenter@standart.uz

Center of National Etalons (CNE)

333 Forobiy st., Tashkent, 100049
Tel.: (99871) 249-35-08,
Fax: (99871) 249-35-08
E-mail: nscenter@standart.uz

Headquarters, Bureau for Export Promotion

333A Farobiy st., Tashkent, 100049
Tel.: (99871) 249-38-39
E-mail: export@standart.uz

Center of Metrology Services

333 Forobiy st., Tashkent, 100049
Tel.: (99871) 150-26-03, **Hotline:** 150-26-12
Fax: (99871) 150-26-15
E-mail: metrolog@sarkor.uz

"GS1 Uzbekistan" Association

6 Bukhara st., Tashkent, 100047
Tel.: (99871) 236 71 31,
Fax: (99871) 236 79 46
Website: www.gs1uz.org
E-mail: info@gs1uz.org

USEFUL LINKS

**The Register of Basic Interactive State Services,
offered through the Single Portal of Interactive State Services**

Services	Responsible Agency	Website
Receipt, registration and consideration of citizens' inquiries	Cabinet of Ministers, state agencies and state-owned corporations, local authorities	www.gov.uz www.my.gov.uz
Providing information on state services and functions from the Registry of state services	Cabinet of Ministers, state agencies and state-owned corporations, local authorities	www.gov.uz www.my.gov.uz
Receipt, registration and review of applications of businesses and individuals for connection to fixed telephone and Internet services	Ministry of Development of Information Technologies and Communications of Uzbekistan	www.ccitt.uz
Receipt, registration and consideration of applications for admission to pre-school, and general secondary education institutions	Ministry of Public Education	www.uzedu.uz
Providing information on higher educational institutions under the Ministry of Higher and Secondary Special Education	Ministry of Higher and Secondary Special Education	www.edu.uz
Providing access to the combined electronic catalog and full-text electronic databases	National Library of Uzbekistan named after Alisher Navoi, Ministry of Development of Information Technologies and Communications of Uzbekistan	www.natlib.uz www.ccitt.uz
Receipt, registration and review of applications for receiving a certificate of tax inspectorates about absence of tax liabilities.	State Tax Committee	www.soliq.uz
Implementation of the mechanism of state registration of business entities (except for credit institutions) with the use of electronic digital signature	Chamber of Commerce and Industry, State Tax Committee, Ministry of Justice, Ministry of Development of Information Technologies and Communications of Uzbekistan, Council of Ministers of Karakalpakstan, khokimiats of regions and Tashkent city	www.chamber.uz www.soliq.uz www.minjust.uz www.ccitt.uz www.gov.uz
Receipt, registration and review of applications to obtain the status of a customs broker	State Customs Committee	www.customs.uz
Declaring goods by business entities for customs clearance	State Customs Committee	www.customs.uz
Receipt, registration and review of applications for state registration of the property rights	State Committee on Land Resources, Geodesy, Cartography, and Cadastre	www.ygk.uz

Services	Responsible Agency	Website
Receipt, registration and review of applications to obtain qualifications certificate of a real estate agent	State Committee for Privatization, Demonopolization and Promotion of Competition of Uzbekistan	www.gkk.uz
Receipt, registration and review of requests related to insurance services	National Exports-Imports Insurance company "Uzbekinvest"	www.uzbekinvest.uz
Booking and selling air tickets of "Uzbekistan Airways" flights	Uzbekistan Airways	www.uzairways.com
Booking and sales of electronic train tickets of "Uzbekistan Railways"	"Uzbekistan Railways" State Joint-stock Company	www.uzrailway.uz
Creating opportunity for prompt payment for utility and other fees, as well as enabling access to personal accounts of users of these services	Utility service providers, commercial banks	www.cbu.uz
Providing opportunity to search for vacant jobs and information related to employment of job seekers	Ministry of Labor and Social Protection of Population	www.mehnat.uz
Search for pharmaceutical drugs from the State Register	Ministry of Health	www.minzdrav.uz
Search for information on health institutions and private medical clinics	Ministry of Health	www.minzdrav.uz
Search for information on cultural and sports institutions	Ministry of Culture and Sports	www.mcs.uz
Receipt, registration and review of complaints about violation of consumer rights	State Committee for Privatization, Demonopolization, and Promotion of Competition	www.gki.uz
Providing information on registered objects of intellectual property	Agency on Intellectual Property	www.ima.uz
Receipt, registration and review of requests for verification of wages, record of work, training and awards	"Uzarchive" Agency	www.archive.uz

LIST OF TECHNOLOGICAL EQUIPMENT EXEMPTED FROM CUSTOMS DUTIES AND VAT UPON IMPORTATION TO THE TERRITORY OF UZBEKISTAN*

CN Code (Version 2012)	Brief Title of the Commodity
7304 11 000	Pipes for oil and gas pipelines
7304 22 000, 7304 23 000, 7304 24 000, 7304 29	Boring casing, pumping, compressor and drill tubes/pipes for drilling oil and gas wells
8401 10 000 0 – 8401 30 000 0	Nuclear reactors; ... equipment and apparatus for isotopic separation
8402 11 000 – 8402 20 000 9	Steam or other vapor generating boilers; ... superheated water boilers
8403 10 100 0	Direct heating boilers made of cast iron
8404 10 000 0 – 8404 20 000 0	Auxiliary equipment for utilization with boilers of commodity line 8402 or 8403 ..., condensers for steam or other vapor power plant units
8405 10 000 0	Gas-generator or water gas generators, with/without treatment units
8406 10 000 0 – 8406 82 000 0	Water steam turbines and other steam turbines
8410 11 000 0 – 8410 13 000 0	Hydraulic turbines, water wheels and regulators
8412 10 000 – 8412 80 800 0	Engines and other engine units
8413 11 000 – 8413 60 800 0, 8413 70 300 0 – 8413 70 750 0, 8413 81 000 – 8413 82 009 9	Pumps for liquids, with/without flow measure unit; liquid elevators
8414 10, 8414 30, 8414 40, 8414 59, 8414 80	Air or vacuum pumps
8415 81 001 0, 8415 83 000 9	Industrial air conditioners
8417 10 000 0 – 8417 80 700 0	Hearth and furnaces, industrial or for labs
8418 61 00 – 8418 69 000	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps
8419 11 000 0 – 8419 89	Machinery, equipment, industrial and for labs, with electric/non-electric heating ... for processing materials by heat/temperature treatment processes...

CN Code (Version 2012)	Brief Title of the Commodity
8420 10	Calenders or other roller machines
8421 11 000 0 – 842139	Centrifuges, including centrifugal dryers; equipment and devices for filtering or purifying gases and liquids
8422 20 000 – 8422 40 000	Machinery for cleaning and drying bottles or other vessels; Equipment for filling, corking bottles, cans, closing boxes ... Equipment for packing or wrapping ...
8423 20 000 0 – 8423 81 300 0, 8423 81 900 0 – 8423 89 000 0	Weighing machinery (scale)... goods, including counting and checking machines, operated by the weight of the measured cargo...
8424 30	Steam-jet or sandblasting machines and similar units
8424 89 000 9	Mechanical devices (either manually operated or not) for throwing, or spraying or pulverizing liquids or powders, ..., other (for industrial use)
8425	Tackle and hoists ..., winches and capstans; jacks
8426 11 000 0 – 8426 19 000 0, 8426 20 000 0 8426 30 000 0 – 8426 99 000 0	Ship's derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
8427	Fork-lift trucks; Other trucks fitted with a lift and handling equipment
8428	Machinery for lifting, handling, loading and unloading ... Other
8429	Bulldozers with straight blade and angle blade, graders, ... levelers, road rollers, self-propelled
8430	Machinery and other mechanisms for leveling, compacting, extracting or boring ground ...; Equipment for piling and extraction of piles; snowploughs and rotor snowplow
8433 30 – 8433 52 000 0, 8433 53 300 0 – 8433 60 000 0	Machines and mechanisms for harvesting or threshing crops, including balers ...
8434 10 000 0, 8434 20 000 0	Units and milking machines, equipment for handling and processing of milk
8435 10 000 0	Presses, crushers and similar machinery used in production of wine, cider, fruit juices or similar beverages
8436 10 000 0 – 8436 80 900 0	Other equipment for agriculture, horticulture, forestry, poultry or beekeeping...
8437 10 000 0, 8437 80 000 0	Machines for cleaning, sorting or grading seed, grain or dried legume crops, machinery used in the milling industry ...
8438 10 – 8438 80	Equipment for industrial preparation or manufacturing food products or drinks, ..., for the extraction or preparation of animal fatty substance or non-volatile oils
8439 10 000 – 8439 30 000 0	Equipment for manufacturing pulp of fibrous cellulosic material or for manufacture of paper or finishing paper or cardboard

CN Code (Version 2012)	Brief Title of the Commodity
8440 10	Bookbinding equipment, including machines for stitching book blocks
8441 10 – 8441 80 000 0	Equipment for production of paper pulp, paper or paperboard, including different types of cutting machines, etc.
8442 30	Machinery, equipment and accessories for ... casting or font set for preparing or making printing blocks ...
8443 11 000 0 – 8443 19	Printing press ..., auxiliary machines used in the printing process
8444 00	Machines for extruding, drawing, texturing or cutting artificial textile material
8445	Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns ...
8446	Weaving looms
8447	Knitters, stitch-bonding machineries..., tufting machines
8448 11 000 0, 8448 19 000 0	Auxiliary equipment for utilization with machines of commodity lines 8444, 8445, 8446 or 8447 ...
8449 00 000 0	Equipment for the manufacturing or finishing of felt or non-woven materials in the piece or in a cut; ... blanks for hats
8451 10 000 0 – 8451 80	Equipment for washing, cleaning, wringing, drying, ironing, pressing ..., bleaching, dyeing, dressing, finishing, coating or impregnating yarns, fabrics or made-up textile products ...
8452 21 000 0, 8452 29 000 0	Sewing machines ...
8453 10 000 0 - 8453 80 000 0	Machinery for preparing, tanning or processing hides, skins or leather or for making or repairing footwear ...
8454 10 000 0 - 8454 30	Converters, ladles, ingot molds and casting machines, used in metallurgy or foundry
8455 10 000 0 – 8455 30	Metal-rolling mills and rolls
8456	Machine tools for handling any materials by removal the material using laser or other light or photon rays ...
8457	Multipurpose machining unit, lathes and multi-unit single station, for processing metal
8458	Turning lathes.. metal cutting
8459	Metal cutting lathes... for drilling, boring, milling, outer or inner threading ...
8460	Rough-grinding, sanding, sharpening, grinding, honing, lapping, polishing machines...
8461	Metal-planing machine, cross-planing, slotting machine, broaching machine
8462	Machines for processing metal by forging, hammering or press forming...
8463	Machine tools for processing metal or metal-ceramics, without removing material ..other ...
8464	Machine tools for processing stone, ceramics, concrete ...

CN Code (Version 2012)	Brief Title of the Commodity
8465	... Machines for processing wood, cork, bone, hard rubber, hard plastics or similar hard materials
8468 10 000 0 – 8468 80 000 0	Machinery and equipment for low-temperature soldering, high-temperature brazing or welding ...
8474 10 000 0 – 8474 80	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading ground, stone, ores ...
8475 10 000 0 – 8475 29 000 0	Machines for assembling electric or electronic lamps, tubes or CRTs ...
8477 10 000 0 – 8477 80	Machinery for processing rubber or plastics or for the manufacturing products from these materials
8478 10 000 0	Equipment for drying and preparing tobacco ...
8479 20 000 0 – 8479 89 600 9, 8479 89 970 9	Machinery and mechanical appliances with special functions
8502 13 200 0	Electric generating sets ... capacity exceeding 375 kVA but not over 750 kVA
8504 10, 8504 31 – 8504 50	Electrical, static transformers
8514 10 – 8514 40 000 0	Furnaces and chambers, industrial or electrical for labs ...
8515	Machines and devices for electric, laser or other luminous or photon ... low-temperature soldering or high- temperature brazing or welding
8525 50 000 0, 8525 60 000 0	Transmission unit for radio or television broadcasting, with/without receiver
8526	Radar, radio navigation and radio remote control equipment
8530 10 000 0	Equipment for railway or tramway tracks
8543 10 000 0 – 8543 70 600 0	Electric machines and apparatus, with special functions, not included or specified elsewhere in this group
8601	Rail locomotives powered from an external power source or battery-powered
8602	Other railway locomotives; locomotive tenders
8604 00 000 0	Vehicles self-propelled or not self-propelled for the repair or maintenance of railway tracks
8605 00 000 0	Railway wagons, passenger wagons not self-propelled; luggage, postal and other special purpose wagons, not self-propelled (excluding those of heading 8604)
8606 10 000 0, 8606 30 000 0	All types tank wagons; self-unloading wagons, other than those of subheading 8606 10
8701 30 000 9	Other crawler tractors
8702 **	Motor vehicles for transportation of 30 pax or more, including the driver

CN Code (Version 2012)	Brief Title of the Commodity
8704 10 102 0, 8704 21 100 0, 8704 23 910 1, 8704 23 910 2, 8704 31 100 0	Motor vehicles for shipping goods and special purpose vehicles
8709	Industrial vehicles, self-propelled, not fitted with lifting or loading equipment used in factories, warehouses, ports or airports for the transportation of goods over short distances ...
8905 10 900 0	Dredgers, etc
9011 10 900 0, 9011 80 000 0	Compound optical microscopes, including for microscopes for microphotography ...
9018	Instruments and appliances used in medicine, surgery..
9022 19 000 0, 9022 29 000 0	Apparatus based on the use of x-ray, alpha, beta or gamma radiations.... other ...
9024 10 – 9024 80	Machines and equipment for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials ...
9025 11 – 9025 80	Hydrometers and similar instruments operating when immersed in liquid ...
9026 10 – 9026 80	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases ...
9027 10 – 9027 80	Instruments and gadgets for physical and chemical analysis ...
9030 10 000 0 – 9030 89	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or control electrical parameters ...
9031 10 000 0 – 9031 80	Measurement or control gauges, instruments, appliances and machines
9032 10 – 9032 89 000	Instruments and devices for automatic regulation or control

** Preferences are granted in line with the Resolution, registered by the Ministry of Justice under #2436 dated 20.03.2013 including changes dated 16.01.2014 #2436-1 and #2436-2 dated 13.02.2015.*

Preferences on import customs duties and value-added tax payments are granted to new technological equipment, which CN codes are included in this list, and extended to components and spare parts on condition that they are delivered in a set to new technological equipment in accordance with contract (agreement) and is essential part of such equipment.

New technological equipment – is a technological equipment, the manufactured year of which is not more than three years at the time of customs clearance in the customs mode of «release for free circulation».

For verification of a production year of imported technological equipment at customs clearance into customs mode of «for free circulation», a technical passport of the manufacturing factory or other document is presented, verifying production year of imported technological equipment.

*** Preferences are granted to buses imported by:*

- a) «Uzbektourism» National Company and legal entities, possessing a license to offer tourist services;*
- b) legal entities, possessing licences to execute municipal, suburban, inter-city and international passenger transportation;*
- c) according to orders by legal entities indicated on sub-clause «a» and «b».*

**LIST
OF PERMIT-TYPE DOCUMENTS RELATED TO ENTREPRENEURIAL ACTIVITIES IN LINE WITH THE
RESOLUTION OF THE CABINET OF MINISTERS OF UZBEKISTAN №225 DATED 15.08.2013 (EXCERPTS)**

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit– type Document	Body, authorized to issue Permit– type Document
In the area of Road (Automobile) Transportation, Railways and Civil Aviation		
Permit for shipping heavy, large-sized or highly dangerous freight by automobile transport	Shipping heavy, large-sized or highly dangerous freight by automobile transport	Legal entities administering automobile roads, Ministry of Internal Affairs
Certificate of Operator	Civil passenger airlift services or aviation-related work	State Aviation Control
Certificate of registration of a civil aircraft	Demonstration applying for certificate of flight – readiness of civil aircraft	
Certificate of legal entity on technical maintenance of aircrafts	Technical maintenance of aircrafts	
IN THE AREA OF TRADE		
Permission certificate for retail trade of alcoholic products	Retail sales of alcoholic products	Special commissions under Council of Ministers of Karakalpakstan, Khokimiats of regions and Tashkent on issuance of certificate of permission to execute retail trade of alcoholic products.
Report certifying compliance of sold products with requirements of veterinary-sanitary rules and norms	Sales of agricultural products, including meat products at fixed sales outlets and markets	Ministry of Agriculture and Water Resources
Sanitary report on compliance of fixed sales outlets with sanitary requirements	Sales of meat products in markets and fixed sales outlets	Ministry of Health
Registration card of cash registers with fiscal memory	Use of cash registers with fiscal memory for sales of goods, performance of works, provision of services payable in cash	State Tax Committee

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit- type Document	Body, authorized to issue Permit- type Document
In the Area of Foreign Economic Activities		
Permit for exports, imports and transit of the cargo subject to supervision by state veterinary service through the territory of Uzbekistan	Issuance of veterinary documents for export (veterinary certificate) on the basis of veterinary requirements of importing country, issuance of veterinary documents for import (veterinary certificate) upon submission of veterinary certificate and transit of cargo under supervision of state veterinary service	Ministry of Agriculture and Water Resources
Veterinary certificate	Exports and imports of cargo subject to supervision by state veterinary service	
Quarantine permit	Import of seeds, plants and products of plant origin, and transit of cargo containing seeds, plants, and products of plant origin through the territory of Uzbekistan	
Phyto-sanitary certificate	Export of seeds, plant and products of plant origin	
Licence for exports and imports of specific goods	Export and import of specific goods, the list of which is established by legislation	Ministry of Foreign Economic Relations, Investments, and Trade
Report on import contract	Imports of goods (works, services) based on contract, subject to examination by the Ministry of Foreign Economic Relations, Investments, and Trade of Uzbekistan	
Certificate of registration of export contract	Exports of goods (works, services) based on contract, subject to registration by the Ministry of Foreign Economic Relations, Investments, and Trade of Uzbekistan	
IN THE AREA OF CUSTOMS		
Permit for temporary import (export) of goods	Temporary import (export) of goods	State Customs Committee
Permit for placement of goods under "re-exports" customs regime	Placement of goods under "re-exports" customs regime	
Permit for placement of goods under "re-imports" customs regime	Placement of goods under "re-imports" customs regime	
Permit for processing of goods in or outside the customs territory of Uzbekistan	Processing of goods in or outside the customs territory	

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit- type Document	Body, authorized to issue Permit- type Document
IN THE AREA OF LABOUR AND SOCIAL PROTECTION OF POPULATION		
Permit to hire foreign workforce	Hiring foreign workforce	Agency on External Labor Migration under Ministry of Labour and Social Protection of Population
IN THE CONSTRUCTION SECTOR		
Architectural and Planning Assignment	Development of drawings and cost estimates	State Committee on Architecture and Construction
Permit for reprofiling and reconstruction of the site	Reprofiling and reconstruction of the site without changing the loads on the structure and utilities	
Permit for construction and installation works	Construction and installation works	
Report of State inspection concerning fire safety and seismic strength of the building	Getting permit for construction and installation works	State Inspection Bodies
Decision on land allocation	Use of land plot	Cabinet of Ministers, regional, city and district khokimiyat (administration)
Technical requirements to access utility grids and networks	Development of architectural and planning assignment	Operating organizations
Obtaining approvals of power supply designs for the sites with over 10 Kilowatt capacity	Construction and installation works according to approved design of power supply (power and heating supply) of the sites with capacity over 10 kilowatt	"UzStateEnergyControl" State Inspection
Permit to start operations of new or reconstructed electric installations of consumers	Power supply to new or rehabilitated electric installations of consumers	
Permit to start operations of heat-using installations and heating networks of users	Supply of heat to heat-using installations and heating networks of consumers	
Approval of designs for construction of new and rehabilitation of functioning enterprises associated with use of water resources and drainage system	Approval of designs for construction of new and reconstruction of functioning enterprises associated with the use of surface water	Ministry of Agriculture and Water Resources

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit- type Document	Body, authorized to issue Permit- type Document
In the Area of Banking, Auditing and Insurance		
Permit for opening subsidiaries, branches and offices by banks, and participation in establishing banks abroad	Opening subsidiaries, branches and offices by banks, and participation in establishing banks abroad	Central Bank
Permit for bringing in and out of foreign and national currency of Uzbekistan by authorized banks	Bringing in and out of foreign and national currency of Uzbekistan by authorized banks	
Decision on registration of a bank's branch	Operations of bank's branch	
Permit for opening accounts abroad by legal entities-residents	Opening accounts abroad by legal entities-residents	
Certificate for conducting audits of banks	Conductong audits of banks by auditing organizations	
Permit for reorganization of an insurer	Reorganization of an insurer	State Inspectorate for Insurance Oversight of the Ministry of Finance
Approval for placement of insurance reserves in securities of foreign governments	Placement of insurance reserves in securities of foreign governments	
Approval of set of measures for financial rehabilitation of an insurer	Financial rehabilitation of an insurer	
Approval of the list of preventive measures financed from the Reserve of preventive measures of an insurer	Execution of preventive measures financed from the Reserve of preventive measures of an insurer	
In the Area of Mining		
Report of state examination of geological substances on a field with mineral resources	Obtaining a license from the State Committee for Nature Protection to use a mineral resources field for construction and operation of underground facilities for waste storage and disposal	State Commission on Natural Resource Deposits under the Cabinet of Ministers

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit- type Document	Body, authorized to issue Permit- type Document
License for the right to use a field with mineral resources	Using a field with mineral resources for geological survey, experimental and industrial extraction of mineral resources, usage of manmade mineral formation, construction and operation of subsoil facilities not associated with extraction of natural resources, establishment of specially protected geological sites, collection of samples of ornamental stone material, paleontologic fossil and other geological collection materials	State Committee for Geology and Mineral Resources, State Committee for Nature Protection
Record of works related to geological survey of subsoils, associated with extraction of natural resources	Subsoils' geological surveying activities associated with extraction of natural resources by the holder of the license to use the field to extract natural resources	State Committee for Geology and Mineral Resources
Decision on approval of drawings and estimates to conduct geological survey	Conducting geological survey	
Approval of permit for drilling water wells	Obtaining permits for drilling water wells	
Permit for drilling water wells	Drilling water wells	State Committee on Nature Protection
In the Area of Environmental Protection		
Approval for construction and explosion works, extraction of natural resources, laying of cables, pipelines and other utilities infrastructure, drilling works on forestry lands not associated with forest management and forest use	Application for issuance of permit documents for construction and explosion works, extraction of natural resources, laying of cables, pipelines and other utilities infrastructure, drilling works on forestry lands	Ministry of Agriculture and Water Resources
In the Area of Natural Resources Management		
Permit for special water use or water consumption	Special water use or water consumption	State Committee on Nature Protection, Ministry of Agriculture and Water Resources

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit- type Document	Body, authorized to issue Permit- type Document
Approval for construction of additional water drawing lines from waterworks of water users' association	Construction of additional water drawing lines from waterworks of water users' association	Ministry of Agriculture and Water Resources
Certificate for registration of nursery/ hatchery for keeping and breeding wild animals as well as zoological collection	Keeping wild animals in nursery/hatchery and zoologic collection	
Certificate for imports and exports of wild plants, their parts included in the Red Book of Uzbekistan	Obtaining permission on imports and exports of wild plants, their parts included in the Red Book of Uzbekistan	Academy of Sciences
In the Area of Hazardous Works		
Permit for explosive works/implosions or activities associated with explosive materials	Explosive works or works with explosive materials	"SanoatGeoKonTexNazorat" State Inspection
Permit for installation of electric equipment on sites under control of "SanoatGeoKonTexNazorat" State Inspection	Installation of relay protection, electro-automatics, tele-mechanics and secondary circuits on sites under control of "SanoatGeoKonTexNazorat" State Inspection	
In the Area of Telecommunications		
Permit for procurement (transfer), design and construction (installation) of radioelectric and high-frequency devices	Procurement (transfer), design and construction (installation) of radioelectric and high-frequency devices	Radio-frequency authorities designated by the Law of Uzbekistan "On Radio-frequency Spectrum"
Permit to import radioelectric and high-frequency devices	Import of radioelectric and high-frequency devices	
Permit for operation of radioelectronic and high-frequency devices	Operation of radioelectronic and high-frequency devices	

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit- type Document	Body, authorized to issue Permit- type Document
In the Area of Manufacturing		
Permits for importing and manufacturing specially injected biologically active substances	Importing and manufacturing specially injected biologically active substances	Ministry of Health
Certificate for import and production of new food supplements	Import and production of new food supplements	
Permit for use of new chemical substances, biological agents, materials, polymer and plastic substances, perfume and cosmetic products	Use of new chemical substances, biological agents, materials, polymer and plastic substances, perfume and cosmetic products	
Permit for conducting works for chemical protection of equipment, pipelines, tanks and other containers	Performance of works for chemical protection of equipment, pipelines, tanks and other containers	"SanoatGeoKonTexNazorat" State Inspection
In the Area of Advertising		
Permit for outdoor advertisement	Placement of outdoor advertisement on special structures, boards, screens, buildings, constructions, roadsides, lamp posts and environmental sites	City, district khokimiyat (administration)
In the Area of Medical and Pharmaceutical Activities		
Registration certificate of medical drug and medical products	Medical use of drug and medical product	Ministry of Health
In the Area of Precious Metals and Stones		
Location of trading sites of entrepreneurs involved in retail trade of products containing precious metals and stones	Acquisition of registration certificate to work with precious metals and stones	Council of Ministers of Karakalpakstan, khokimiyats of regions and Tashkent city

Permit-type document (procedures)	Action and (or) Certain Activity, which require Permit- type Document	Body, authorized to issue Permit- type Document
Registration certificate to work with precious metals and stones	Operations with precious metals and stones	State Assay Chamber of Agency on Precious Metals under the Central Bank
In other areas		
Preliminary approval for establishment of associations, mergers and acquisitions of companies	Establishment of associations, mergers and acquisitions of companies	State Committee on Privatisation, Demonopolisation and Promotion of Competition
Preliminary approval of acquisition of shares in authorized funds of a company in cases specified by legislation	Making contracts or agreements by a person or a group of persons to buy/sell, exchange, deed of gift, trust and other deals on acquisition of shares in the authorized funds of a company in cases specified by legislation	
Permit for geological surveying, exploration, geodesy and other prospecting works on all categories of lands	Geological surveying, exploration, geodesy and other prospecting works on all categories of lands	
Decision to transfer residential building to non-residential category	Using buildings for commercial purposes	Khokimiat of district (town)
Certificate on absence of any outstanding tax liabilities of the company	Closing a primary bank account of companies	State Tax Committee

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