**Excise tax *(Article 283 of the Tax Code of Uzbekistan)***

The following persons shall be defined as excise tax payers:

1) Persons producing/manufacturing excisable goods in the territory of the Republic of Uzbekistan;

2) Persons selling natural gas to consumers;

3) Persons selling petrol, diesel, including through fuel filling stations; as well as gas through gas filling stations to end consumers;

4) Persons moving excisable goods across the customs border of the Republic of Uzbekistan.

The following persons shall also be defined as taxpayers:

1) Legal entities of the Republic of Uzbekistan providing mobile telecommunication services (excisable services);

2) Legal entities - non-residents of the Republic of Uzbekistan engaged in activity in the Republic of Uzbekistan through permanent establishments, producing goods or importing goods subject to excise tax.

**Subject of taxation *(Article 284 of the Tax Code of Uzbekistan)***

The following shall be defined as subject of taxation for excise tax:

1) Sale of excisable goods;

2) Transfer of excisable goods as a contribution into the Charter Capital (Charter Fund) of a legal entity or a contribution of a partner (participant) under a simple partnership agreement;

3) Transfer of excisable goods to the participant at his/her cessation (withdrawal) from the founders of the legal entity;

4) Transfer of excisable goods for processing on a toll basis as well as transfer by a manufacturer of excisable goods being a product of the processing of toll raw commodities and materials including excisable ones, to an owner of the toll raw commodities and materials;

5) Use of excisable goods for own needs;

6) Import of excisable goods to the customs territory of the Republic of Uzbekistan;

7) Sale to end users or use of petrol, diesel fuel and gas for own needs;

8) Provision of excisable services;

9) Damage to or loss of excisable goods produced/manufactured on the territory of the Republic of Uzbekistan and/or excisable goods imported to the customs territory of the Republic of Uzbekistan.

Export of excisable goods shall not be subject to imposition of excise tax.

**Tax base *(Article 285 of the Tax Code of Uzbekistan)***

The tax base shall be determined separately for each type of excisable goods depending on the established tax rates.

For excisable goods (services) in respect of which the tax rates are set in absolute amount (fixed), the tax base shall be determined based on the volume of excisable goods (services) in physical terms.

For excisable goods (services) produced/manufactured, in respect of which tax rates are set in percentage (ad valorem basis), the tax base shall be the cost of excisable goods (services) sold/provided, but not lower than their actual production cost.

When selling petrol, diesel fuel and gas to end consumers, the tax base shall be the volume of petrol, diesel fuel and gas sold and/or used for own needs in physical terms.

The list of excisable goods (services) and their tax rates shall be approved by the Law of the Republic of Uzbekistan on the State Budget of the Republic of Uzbekistan. ***(Article 289 of the Tax Code of Uzbekistan)***

**RATES**

**of excise tax on excisable goods (services) produced/manufactured (provided) in the Republic of Uzbekistan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No.** | **Description of goods (services)** | **Tax rate** |  |  |
| **From January 1, 2020** | **From April 1, 2020** | **From October 1, 2020** |
| 1. | Rectified ethyl alcohol from food raw materials, technical rectified ethyl alcohol from ether-aldehyde fraction, and ethyl alcohol head fraction (per 1 dal) | 10,800 UZS | 11,700 UZS | 12,500 UZS |
| 2. | Wines (per 1 dal of finished product): |  |  |  |
|  | Natural products of natural fermentation (with no ethyl alcohol added) | 7,700 UZS | 8,300 UZS | |
|  | Other wines | 14,500 UZS | 15,700 UZS | 16,800 UZS |
| 3. | Cognac (per 1 dal of finished product) | 102,000 UZS | 109,100 UZS | 116,400 UZS |
|  | For cognac with an alcohol by volume in excess of 40% | 168,100 UZS | 179,700 UZS | 192,300 UZS |
| 4. | Vodka and other alcoholic products (per 1 dal of finished product) | 98,000 UZS | 107,800 UZS | 116,400 UZS |
|  | For vodka and other alcoholic products with an alcohol by volume of over 40% | 162,700 UZS | 179,000 UZS | 192,300 UZS |
| 5. | Beer (per 1 dal of finished product) | 10,600 UZS | 11,700 UZS | |
| 6. | Filtered, unfiltered cigarettes | 141,500 UZS/1,000 pieces + 9.0 percent[\*](javascript:scrollText(4637068)) | 152,800 UZS/1,000 pieces + 9.0 percent[\*](javascript:scrollText(4637068)) | 163,500 UZS/1,000 pieces + 9.0 percent[\*](javascript:scrollText(4637068)) |
| 7. | Jewelry | 25% | | |
| 8. | Mobile communication services | 20% | | |
| 9. | Tableware made of silver | 11% | | |
| 10. | Petroleum products: |  | | |
|  | Ai-80 petrol | 200,000 UZS per ton | | |
|  | Petrol Ai-91, Ai-92, Ai-93, Ai-95. | 250,000 UZS per ton | | |
|  | Diesel fuel | 200,000 UZS per ton | | |
|  | ECO diesel fuel | 180,000 UZS per ton | | |
|  | Aviation kerosene | 180,000 UZS per ton | | |
|  | Motor oil for diesel or carburetor (injector) engines | 250,000 UZS per ton | | |
| 11. | Natural gas, including exports | 20% | | |
| 12. | Liquefied natural gas sold by producer companies (except for the volumes sold to the population through interregional unitary enterprises of JSC "Uztransgaz"), including exports | 30% | | |
| 13. | Polyethylene granules | 30% | | |
| 14. | Sold to the end consumer:[\*\*](javascript:scrollText(4637071)) |  | | |
|  | Petrol | 285 UZS per liter / 378,480 UZS per ton | 350 UZS per liter / 465,530 UZS per ton | |
|  | Diesel fuel | 285 UZS per liter / 346,275 UZS per ton | 350 UZS per liter / 425,918 UZS per ton | |
|  | Liquefied gas | 285 UZS per liter / 540,645 UZS per ton | 350 UZS per liter / 664,993 UZS per ton | |
|  | Compressed gas | 435 UZS per cubic meter | 500 UZS per cubic meter | |

The **tax** period shall be a month.

## Procedure for submission of tax reporting and payment of excise tax

Submission of tax reporting and payment of excise tax shall be made on a monthly basis no later than the tenth day of the month following the tax period.