**TAXES PAID BY FOREIGN LEGAL ENTITIES IN THE REPUBLIC OF UZBEKISTAN**

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| Type of tax | Payment procedure | Tax rate |
| Income tax: | Foreign legal entities shall pay:  - Tax on income received from activities performed through a permanent establishment (PE).  - Tax on income received by non-resident from sources in Uzbekistan and not related to the permanent establishment. | 15%.  Depending on the type of income 0-20%. |
| VAT | *Foreign legal entities that sell goods (services) through their PEs in Uzbekistan shall be the similar VAT payers as resident legal entities. That is, they shall pay VAT to the state budget on a general basis and submit calculations to the tax authorities. Performance of obligations by tax agents* | 15%. |
| Property tax | Legal entities - non-residents of the Republic of Uzbekistan, which own immovable assets in the territory of the Republic of Uzbekistan, shall be defined as property tax payers. | Immovable assets - 2%  For construction objects that have not been completed within the normative construction period - 4%.  For certain categories of property - 0.2% (immovable assets under conservation, railroad tracks, transmission pipelines, etc.). |
| Land tax | Land tax shall be paid by foreign legal entities with land plots under the rights of ownership, possession, use, or lease. | Tax rates for non-agricultural land shall be set in absolute terms per one hectare. The exact amount of tax rates shall be determined by the Law of the Republic of Uzbekistan on the State Budget of the Republic of Uzbekistan. |
| Excise tax | Excise tax shall be paid by non-residents of the Republic of Uzbekistan engaged in activities in the Republic of Uzbekistan through PEs, producing/manufacturing goods or importing goods subject to excise tax. | 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. |
| Water use tax | Water use tax shall be paid by non-residents of the Republic of Uzbekistan engaged in activities in Uzbekistan through PEs, using water resources from surface and underground sources. | Tax rates for water use from surface and underground sources shall be set in absolute value per one cubic meter within the established limit. The amount of tax rates shall be determined by the Law of the Republic of Uzbekistan on the State Budget of the Republic of Uzbekistan. |
| Social tax | Social tax shall be paid by non-residents of the Republic of Uzbekistan engaged in activities in the Republic of Uzbekistan through PEs, representative offices and branches of foreign legal entities that incur expenses on remuneration of employees. | The tax rate is 12%. |
| Subsoil use tax | Taxpayers of the tax for the use of subsoil shall be defined as subsoil users extracting minerals from the subsoil, extracting useful components from mineral raw materials and/or man-made mineral formations. | The tax rates shall be set depending on the type of mineral and are given in the Article 452 of the Tax Code of Uzbekistan. |
| Personal income tax | Foreign legal entities operating in the Republic of Uzbekistan through PEs, representative offices and branches of foreign legal entities that pay income to individuals shall be defined as tax agents in terms of calculation and payment of personal income tax. | Incomes of individuals - **residents** of the Republic of Uzbekistan - shall be subject to taxation at the tax rate of **12 percent**, unless otherwise stipulated in part two of this article  Incomes of individuals - **non-residents** of the Republic of Uzbekistan, received under employment agreements (contracts) and civil law contracts shall be subject to taxation at the tax rate of **20 percent**. |
| Motor vehicle fees |  |  |