

Export benefits

1. Decree of the president of the republic of Uzbekistan "On additional measures to stimulate exporting enterprises" (No. 6306 dated 09/07/2021)
 - The export promotion agency through commercial banks provides one-time financial resources, in the amount of up to 5 million us dollars for a period of up to one year, to enterprises whose annual export volume exceeds 20 million us dollars;
 - For enterprises that have exported finished textile products in the amount of more than 1 million us dollars over the past 12 months, when they import components, raw materials and materials for the main and auxiliary production, they are given the opportunity to defer (installment plan) for 120 days the payment of customs duties without accruing interest and claiming payment for them;
 - From October 1, 2021, the requirement to obtain a national certificate is canceled when importing certified and declared equipment, components, raw materials, measuring and transport vehicles, chemicals and lifting mechanisms from countries with a high quality and control system.

2. Decree of the president of the republic of Uzbekistan "On measures to further expand financial support for export activities" (No. 6091 dated 10/21/2021)

The state fund for entrepreneurship support provides exporters for a period up to January 1, 2022:

A) Compensation for loans allocated for pre-export financing, including working capital, in the amount of:

- Up to 50 percent of interest expenses on loans in national currency, but not more than 10 percentage points;
- Up to 50 percent of interest expenses on loans in foreign currency, but not more than 5 percentage points.

B) Provides a guarantee for commercial bank loans allocated for pre-export financing, including working capital, in the amount of up to 50 percent of the loan amount, but not more than 8 billion soums;

IMPORTANT! Support measures provided for by this decree do not apply to commodities included in the list approved by the decree of the president of the republic of Uzbekistan dated November 29, 2018 NO. 5587.

3. Decree of the president of the republic of Uzbekistan "On measures to realize the export potential of the republic of uzbekistan for 2021" (No.4949 dated 14.01.2021)

From April 1, 2021, 50% of the expenses of domestic exporting organizations abroad related to opening and maintaining trading houses, renting office, retail and warehouse space, as well as organizing advertising campaigns are compensated at the expense of the export promotion agency under the ministry of investment and foreign trade.

4. Decree of the president of the republic of Uzbekistan "On measures to further liberalize foreign trade activities and support business entities" (NO.3351 dated November 3, 2017)

Business entities are granted the right to export goods, works and services, with the exception of fresh fruits and vegetables and goods, according to the annex, for foreign currency without prepayment,

opening a letter of credit, issuing a bank guarantee and having an export contract insurance policy against political and commercial risks.

5. Resolution of the cabinet of ministers of the republic of Uzbekistan No. 352 dated 06/04/2021

In order to increase the volume of production and investment in the industry, a list of equipment has been approved, the analogues of which are not produced in the Republic of Uzbekistan, exempt from customs duties and VAT.

6. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan NO. 750 dated November 27, 2020

Regulations on the procedure for making changes and additions to the list of technological equipment, analogues of which are not produced in the Republic of Uzbekistan, exempt from customs duty and value added tax upon importation into the territory of the Republic of Uzbekistan in accordance with the appendix, providing for:

- A package of documents submitted for inclusion or exclusion to / from the list of technological equipment;
- Requirements during the examination for the inclusion or exclusion of technological equipment to/from the list;
- The procedure for making changes and additions to the list.

7. Decree of the President of the Republic of Uzbekistan "On measures to further expand the production of competitive products" (No.5262 dated 10/20/2021)

In order to support domestic manufacturing enterprises, increase the volume of exports of value-added products, the list of certain types of commodities and semi-finished products, for which a zero rate of import customs duty is applied for a period up to January 1, 2024, has been approved.

8. Decree of the President of the Republic of Uzbekistan "On measures to further develop light industry and stimulate the production of finished products" (No. 4453 dated 16.09.2019)

In order to develop the textile industry, expand the range and range of manufactured finished products, as well as comprehensively support the investment and export activities of industry enterprises, the following types of benefits were provided:

- enterprises with a share of exports of finished garments and knitwear in the total revenue of at least 60% at the end of the reporting period are exempt from paying property tax for a period until January 1, 2023.

- the tax base for the profit tax of textile industry enterprises is reduced within seven years in equal shares by the amount of expenses for the construction of modern treatment and sewerage facilities.
9. Decree of the President of the Republic of Uzbekistan "On measures to further stimulate the export potential of domestic producers" (NO. 5587 dated November 29, 2018)

In order to expand the country's export potential, provide state support to exporting organizations, as well as stimulate an increase in the production of competitive export products, from January 1, 2019, legal entities with a share of exports in total revenue from the sale of goods (works, services) of more than 15%, including including through a commission agent (attorney), reduce the taxable base for:

- Income tax of legal entities in terms of profit attributable to the volume of sales of goods (works, services) for export;
 - A single tax payment in terms of the volume of sales of goods (works, services) for export.
 - The benefits provided for in this paragraph do not apply to the export of commodities listed in the annex, as well as international transportation services (except for road transport).
10. Decree of the President of the Republic of Uzbekistan "On measures to stimulate deep processing, production and export of finished products with high added value by textile and clothing and knitwear enterprises" (No. 53 dated 01/21/2022)

The decree provides for the establishment of the textile industry support fund under The export promotion agency under the ministry of investment and foreign trade without forming a legal entity.

From february 1, 2022 to Republic of Uzbekistan January 1, 2025:

- Enterprises that have implemented projects for the production of dyed fabric, mixed and dyed fabric products in the Republic of Karakalpakstan and the regions are allocated subsidies in the amount of 10 percent of the cost of equipment purchased under these projects, but not exceeding the equivalent of 500 thousand us dollars, at the expense of the fund;
- Enterprises that purchase equipment for the production of dyed fabric, mixed and dyed fabric products, as well as yarn, in which artificial fibers account for more than 80 percent, HS Codes are provided with loans in foreign currency to pay a 15 percent initial payment for a period of up to 7 years, including a grace period of 3 years;
- Enterprises exporting dyed fabric, dyed fabric and finished garments and knitwear, HS Codes receives loans in foreign currency in the amount not exceeding 3 million us dollars for pre-export financing, including replenishment of working capital, for a period of up to 1 year, including a grace period of up to 9 months.
- Enterprises in whose total revenue from the sale of dyed fabric, dyed fabric and finished garments and knitwear, including through a commission agent (attorney), the share of exports of these products is at least 80 percent, are granted the right to:

Payment of social tax at a tax rate of 1 percent;

Deferral of debt repayment on property tax of legal entities for up to three years with notification of the tax authorities without sending an application to local government authorities.