

LAW OF THE REPUBLIC OF UZBEKISTAN

ABOUT THE STATE BUDGET OF THE REPUBLIC OF UZBEKISTAN FOR 2020

Adopted by the Legislative Chamber on November 21,
2019, approved by
the Senate on November 30, 2019

Chapter 1. General rules**Article 1. Purpose of this Law**

The purpose of this Law is to regulate relations related to the formation and implementation of the State budget of the Republic of Uzbekistan for 2020.

Article 2. Basic concepts

The following basic concepts are used in this Law:

primary budget fund distributor - a legal entity that distributes budget funds allocated from the republican budget of the Republic of Uzbekistan in the amount determined by law;

second-level budget fund distributor - a legal entity that is merged with the first-level budget fund distributors and distributes budget funds allocated to itself by the Cabinet of Ministers of the Republic of Uzbekistan;

general fiscal balance - the consolidated budget of the Republic of Uzbekistan and the total balance, which includes expenses incurred in exchange for borrowed funds borrowed from abroad and repaid from the State budget of the Republic of Uzbekistan for the implementation of state programs;

distribution of regional budget funds - a legal entity that owns organizations that receive funds from the republican budget of the Republic of Karakalpakstan, regional budgets of regions, the budget of the city of Tashkent, the budgets of districts and cities, as well as those that receive funds from the republican budget of the Republic of Karakalpakstan, regional budgets of the regions, and the city budget of Tashkent city, districts and a budget organization financed from city budgets or a recipient of budget funds.

Article 3. Peculiarities of the distribution of budget powers among the participants of the budget process in 2020

Chambers of the Oliy Majlis of the Republic of Uzbekistan (hereinafter referred to as Oliy Majlis Chambers):

approves the funds allocated from the republican budget of the Republic of Uzbekistan (hereinafter referred to as the republican budget) for those who distribute first-level budget funds;

approves the amount of inter-budgetary transfers allocated from the budget of the republic to the budget of the Republic of Karakalpakstan, to the local budgets of the regions and the city of Tashkent;

makes changes to the funds allocated from the republican budget in accordance with this Law.

The Cabinet of Ministers of the Republic of Uzbekistan (hereinafter referred to as the Cabinet of Ministers):

Approves the list of allocators of the first and second level budget funds to be used as a basis for the preparation of the draft of the State budget of the Republic of Uzbekistan and the allocation of funds from the republican budget;

approves the limited amounts of budget funds allocated to the distributors of the second-level budget funds within the framework of the funds allocated from the republican budget to the distributors of the first-level budget funds;

Approves proposals to make changes to the funds allocated from the budget for allocators of the first and second level budget funds within the scope of the powers provided for in this Law.

The Supreme Council of the Republic of Karakalpakstan, People's Deputies of regions and Tashkent city, districts and cities, respectively:

a) confirms the following:

the limited amounts of budget funds allocated from the budget of the Republic of Karakalpakstan, from the local budgets of regions and Tashkent city, from the budgets of districts and cities to the distributors of regional budget funds;

limited amounts of regulatory inter-budgetary transfers from the republican budget of the Republic of Karakalpakstan, from the budgets of the regions and from the budget of the city of Tashkent to the budgets of districts and cities;

b) Approves the forecast of revenues of the republican budget of the Republic of Karakalpakstan, regional budgets, city budget of Tashkent city, district and city budgets;

c) adopts decisions on making changes to the budget of the Republic of Karakalpakstan, local budgets of regions and Tashkent city, budgets of districts and cities in accordance with the procedure established by this Law.

The Ministry of Finance of the Republic of Uzbekistan (hereinafter referred to as the Ministry of Finance):

a) based on the proposals of the allocators of the first-level budget funds:

Within one month from the date of adoption of this Law, within the limits of the funds allocated from the republican budget approved for allocators of first-level budget funds, submit to the Cabinet of Ministers for approval the limited amounts of budget funds allocated to allocators of second-level budget funds;

submits proposals for the approval of the Cabinet of Ministers on changes to the funds allocated from the approved budget for those who allocate second-level budget funds;

b) Approves the list of allocators of regional budget funds as a basis for the preparation of projects of the budget of the Republic of Karakalpakstan, local budgets of regions and Tashkent city, budgets of districts and cities, as well as the basis for the use of budget funds allocated by the Supreme Council of the Republic of Karakalpakstan, people's deputies of regions and Councils of Tashkent city, districts and cities. ;

c) Sends recommendations to the Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city administrations on the preparation of draft local budgets.

Article 4. Use of the funds allocated from the republican budget to the distributors of the first-level budget funds

The funds allocated from the republican budget to the distributors of the first-level budget funds established by this Law will be used only during the 2020 financial year.

Funds allocated from the republican budget to allocators of first-level budget funds that have not been used by the end of the 2020 fiscal year will not be transferred to the next fiscal year.

The formation of industry development programs for the current year, as well as the acceptance of legal and financial obligations by those who distribute the first-level budget funds, will be carried out only within the scope of their funds allocated from the republican budget.

Article 5. The procedure for revising the funds allocated from the republican budget to the distributors of the first-level budget funds

The Cabinet of Ministers submits to the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan (hereinafter referred to as the Legislative Chamber) a proposal for amendments to this Law, along with supporting materials for amendments, as well as updated macroeconomic forecasts, information on changes in tax and budget policy.

Article 6. Making changes to the funds allocated from the republican budget to the distributors of first-level budget funds

See previous edit.

Transfer of funds allocated from the republican budget to the first-level budget fund distributor to another first-level budget fund distributor (with the exception of the cases specified in the [second](#) , [third](#) and [fourth parts](#) of this article):

(The first letter of the first part of Article 6 is edited by the Law of the Republic of Uzbekistan dated May 18, 2020 No. ORK-618 - National database of legislation, 19.05.2020, No. 03/20/618/0596)

10 and more percent by the chambers of the Oliy Majlis;

Less than 10 percent is carried out by the Cabinet of Ministers on the proposal of the Ministry of Finance.

In accordance with this Law, the following funds included in the funds allocated from the republican budget to the Ministry of Finance will be redistributed by the Ministry of Finance by increasing the funds allocated from the republican budget and inter-budgetary transfers to the budgets of the Republic of Karakalpakstan, regions and local budgets of Tashkent city for those who allocate first-level budget funds:

funds for expenses related to increasing the amount of wages, pensions, scholarships and allowances, tariffs for certain services and maternity and maternity allowances for employees of budget organizations;

funds for social and economic development of regions in accordance with the instructions of the President of the Republic of Uzbekistan;

[See previous edit.](#)

Expenditures made from the funds of the Anti-Crisis Fund under the Ministry of Finance of the Republic of Uzbekistan;

subsidies to cover the cost of electricity consumed by farms;

expenses for legal assistance provided by lawyers;

(The second part of Article 6 is supplemented by the fourth, fifth and sixth paragraphs based on the Law of the Republic of Uzbekistan No. ORK-618 of May 18, 2020 - National Database of Legislation, 19.05.2020, No. 03/20/618/0596)

Additional capital investments for the design, construction (reconstruction) and equipment of objects in the implementation of the "Abod kishi" and "Abod mahalla" programs, as well as undistributed funds from the Investment program of the Republic of Uzbekistan.

[See previous edit.](#)

Subsidies for non-governmental preschool education organizations included in the funds allocated from the republican budget to the Ministry of Preschool Education of the Republic of Uzbekistan will be redistributed by the Ministry of Finance of the Republic of Uzbekistan by increasing the amount of interbudgetary transfers of the budget of the Republic of Karakalpakstan, regions and local budgets of Tashkent city.

No changes will be made to this Law in case of reorganization of the first-level budget allocators.

(Article 6 is supplemented by the third and fourth parts based on the Law of the Republic of Uzbekistan No. ORK-618 of May 18, 2020 - National Database of Legislation, 19.05.2020, No. 03/20/618/0596)

It is prohibited to direct the funds intended for the implementation of capital investments for the design, construction (reconstruction) and equipment of objects to current expenses.

Article 7. Making changes to the budget funds allocated to the distributors of the second-level budget funds

Transfer of the funds allocated for the second-level budget fund distributor to another second-level budget fund distributor within the framework of the budget funds allocated for the first-level budget funds distributor:

10 percent or more by the Cabinet of Ministers at the proposal of the Ministry of Finance;

Less than 10 percent is carried out by the Ministry of Finance at the suggestion of the allocator of the relevant first-level budget funds.

Article 8. Making changes to the budget funds allocated to the distributors of regional budget funds

Transfer of budget funds allocated for one regional budget fund distributor to another regional budget fund distributor within the budget funds allocated:

10 percent or more by the Supreme Council of the Republic of Karakalpakstan, People's Deputies of the regions and the Councils of Tashkent city, districts and cities;

Less than 10 percent is carried out by the Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city governments, districts and cities.

Chapter 2. Parameters of the consolidated budget of the Republic of Uzbekistan

Article 9. Revenues and expenses of the consolidated budget of the Republic of Uzbekistan

General parameters of the consolidated budget of the Republic of Uzbekistan for 2020 and budget targets for 2021-2022 in accordance with Appendix 1, as well as the forecast of the main macroeconomic indicators of the development of the Republic of Uzbekistan for 2020 and targets for 2021-2022 in accordance with Appendix 2 should be accepted for information. .

Article 10. Forecast of revenues and expenses of the State Special Funds and the Reconstruction and Development Fund of the Republic of Uzbekistan

For 2020, the income forecast of the state special funds and the Reconstruction and Development Fund of the Republic of Uzbekistan should be accepted for information, and their expenses should be approved in accordance with Appendix 3 .

Article 11. Forecast of revenues and expenses of the budget of the Republic

For 2020:

the republican budget income forecast should be accepted for information in accordance with Annex 4 ;

The limited amounts of funds allocated from the republican budget to the distributors of first- level budget funds should be approved in accordance with Appendix 5 .

Additional resources of the Republic budget, state special funds and the Reconstruction and Development Fund of the Republic of Uzbekistan and the remaining funds at the beginning of the year shall be used in accordance with the decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers in the amount not exceeding 3% of their total expenses, and a report on the used funds shall be submitted to the Legislative Chamber on a quarterly basis. If these costs increase by 3% or more, this Law will be amended.

See previous edit.

A part of the funds coming from taxes, compulsory fees, duties and fines to the extra-budgetary funds of state authorities and administrative bodies, court and prosecution bodies can be transferred to the republican budget of the Republic of Uzbekistan based on the decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers of the Republic of Uzbekistan.

(Article 11 is supplemented by the third part based on the Law of the Republic of Uzbekistan No. ORK-618 of May 18, 2020 - National database of legislation, 19.05.2020, No. 03/20/618/0596)

Article 12. Revenue and expenditure forecasts of the budget of the Republic of Karakalpakstan, regional and local budgets of Tashkent city

For 2020:

The revenue and expenditure forecasts of the budget of the Republic of Karakalpakstan, regions and local budgets of Tashkent city should be accepted for information in accordance with Annex 6 ;

The amount of inter-budget transfers allocated from the republican budget to regional local budgets should be approved in accordance with Appendix 7 . It is not allowed to reduce the amount of transfers between regulatory budgets, regardless of the implementation of the revenue forecast of regional local budgets.

Article 13. Certain taxes and payment rates

For 2020:

Excise tax rates for goods (services) produced (services) in the Republic of Uzbekistan subject to excise tax are in accordance with Appendix 8 ;

land tax rates collected from individuals and legal entities in accordance with Appendix 9 ;

land tax rates collected from fruit and vegetable agricultural enterprises for land occupied with fruit and vegetable products (vegetables, cash crops, fruits, vineyards) in accordance with Appendix 10 ;

tax rates for the use of water resources according to the 11th appendix ;

the minimum rental rates set for natural persons leasing property in accordance with Appendix 12 ;

The amounts of income tax collected from natural persons are strictly determined for individual entrepreneurs in accordance with Appendix 13 (in this case, starting from 2020, individual entrepreneurs will be given the right to choose the method of payment of income tax collected from natural persons);

limited rates of local fees in accordance with Appendix 14 ;

When the owners (users) of motor vehicles register these motor vehicles with the internal affairs bodies for the purchase of motor vehicles and (or) temporary entry into the territory of the Republic of Uzbekistan, and for the entry and transit of foreign vehicles into the territory of the Republic of Uzbekistan, the rates of fees are in accordance with Appendix 15 . be confirmed

The rates of customs duty and excise tax applied to the import of goods into the territory of the Republic of Uzbekistan are approved by the decision of the President of the Republic of Uzbekistan.

Article 14. Formation of reserve funds of the Cabinet of Ministers, the republican budget of the Republic of Karakalpakstan, the budgets of the regions, the city budget of Tashkent, the budgets of districts and cities.

The amount of the reserve fund of the Cabinet of Ministers for 2020 is 731 billion. should be specified in the amount of soums.

Reserve funds for 2020 of the republican budget of the Republic of Karakalpakstan, the regional budgets of the regions and the city budget of the city of Tashkent, the budgets of districts and cities will be formed in the amount of not less than 1.5% of the total expenses of the respective budgets.

Funds from the reserve funds of the Cabinet of Ministers, the republican budget of the Republic of Karakalpakstan, the regional budgets of the regions and the budget of the city of Tashkent, the budgets of

districts and cities must be increased in the form of unforeseeable expenses, as well as in situations of social and economic instability. allocated for financing the events.

[See previous edit.](#)

This Law will not be amended if funds are allocated from the reserve fund of the Cabinet of Ministers of the Republic of Uzbekistan.

(Article 14 was supplemented with the fourth part based on the Law of the Republic of Uzbekistan No. ORK-618 of May 18, 2020 - National database of legislation, 19.05.2020, No. 03/20/618/0596)

Article 15. Ensuring the stability of the budget system of the Republic of Uzbekistan in 2020

In the event that the income forecasts for the six-month results of the budgets of the budget system of the Republic of Uzbekistan have not been fulfilled and there are no sufficient grounds for their arrival by the end of the current fiscal year:

reduction of the total expenses of the republican budget by 3% or more by the chambers of the Oliy Majlis at the proposal of the Cabinet of Ministers;

reduction of funds allocated from the republican budget in the amount of less than 3% of the total expenses of the republican budget is carried out on the proposal of the Ministry of Finance based on the decision of the Cabinet of Ministers.

Decisions on reducing the expenses of the republican budget of the Republic of Karakalpakstan, the regional budgets of the regions, the budget of the city of Tashkent, the budgets of districts and cities are adopted by the Supreme Council of the Republic of Karakalpakstan, the Councils of People's Deputies of the regions, Tashkent city, districts and cities, respectively.

In reducing budget expenses, appropriation of budget funds and legal and financial obligations of budget organizations and recipients of budget funds are taken into account.

Article 16. Determining the limited amount of foreign debt received on behalf of the Republic of Uzbekistan and under the guarantee of the Republic of Uzbekistan

[See previous edit.](#)

During 2020, the limited amount of new contracts to be signed on behalf of the Republic of Uzbekistan (Government of the Republic of Uzbekistan) or under the guarantee of the Republic of Uzbekistan on attracting foreign debt is 5.5 billion. US dollars, including 2.5 billion to support the State budget of the Republic of Uzbekistan and finance measures not related to the implementation of projects. Specify the amount up to US dollars.

(The text of Article 16 is amended by the Law of the Republic of Uzbekistan No. ORK-655 of December 23, 2020 - National Legislation Data Base, December 23, 2020, No. 03/20/655/1660)

Article 17. Expenditures made on account of external debt

In 2020, for the implementation of state-targeted programs, the limited amount of foreign debt that will be raised on behalf of the Republic of Uzbekistan (Government of the Republic of Uzbekistan) or under the guarantee of the Republic of Uzbekistan and will be repaid from the funds of the State budget of the Republic of Uzbekistan is 1.5 billion. Confirm the amount in US dollars.

In 2020, the limited amounts of expenditures for the state targeted programs implemented at the expense of foreign loan funds in the ministries and departments are approved by the Cabinet of Ministers based on the joint proposal of the Ministry of Investments and Foreign Trade, the Ministry of Finance, the Ministry of Economy and Industry of the Republic of Uzbekistan.

Chapter 3. Peculiarities of regulating budget relations

Article 18. The procedure for considering and adopting the budget of the Republic of Karakalpakstan, local budgets of regions and Tashkent city, budgets of districts and cities

The drafts of the budget of the Republic of Karakalpakstan, local budgets of the regions and the city of Tashkent for the next year shall be submitted by the Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city governments within a week after the entry into force of this Law, in accordance with this Law. will be included in the city councils.

The Supreme Council of the Republic of Karakalpakstan, People's Deputies of the regions and the Councils of the city of Tashkent will make a decision on the budget of the Republic of Karakalpakstan, the local budgets of the regions and the city of Tashkent, respectively, within three days.

Draft budgets of districts and cities for the next year will be submitted to the Councils of People's Deputies of districts and cities within three days after the decisions on the budget of the Republic of Karakalpakstan, regional and local budgets of Tashkent city are adopted by district and city authorities.

Councils of People's Deputies of districts and cities make decisions on the budgets of districts and cities within three days.

Article 19. Specific features of revenue formation of the budget of the Republic of Karakalpakstan, local budgets of regions and Tashkent city, budgets of districts and cities for 2020

The following types of taxes are paid in full to the budgets of districts and cities:

property tax collected from natural persons;

land tax collected from natural persons;

income tax paid on the basis of the declaration of annual income of natural persons from renting out their property and paid by individual entrepreneurs;

tax for the use of water resources, excluding the tax paid by power plants;

land use tax on construction materials, excluding cement raw materials and limestone used in cement production.

The following are fully transferred to the republican budget of the Republic of Karakalpakstan, regional budgets and the city budget of Tashkent:

property tax collected from legal entities;

land tax collected from legal entities;

tax for the use of water resources paid by power plants;

excise tax on the sale of gasoline, diesel fuel and gas to final consumers;

turnover tax;

[See previous edit.](#)

state duties in the amounts established by law (except patent duty and state duties for licensing);

finances charged to the State budget of the Republic of Uzbekistan in the amounts established by legislation;

(The seventh and eighth paragraphs of the second part of Article 19 are amended by the Law of the Republic of Uzbekistan dated April 21, 2021 No. OPK -683 - National Legislative Data Base, 04/21/2021, No. 03/21/683/0375)

fees charged for the right to retail trade of certain goods;

[See previous edit.](#)

other fees charged to the State budget of the Republic of Uzbekistan in the amounts established by legislation (except customs fees);

(Article 19, second part , tenth letter, as amended by the Law of the Republic of Uzbekistan dated April 21, 2021 No. ORK-683 - National Legislative Database, 04/21/2021 , No. 03/21/683/0375)

Fees paid by the owners (users) of motor vehicles during their registration at the internal affairs bodies for the purchase of motor vehicles;

[See previous edit.](#)

allocations and dividends on property, assets of local government bodies transferred to state income in accordance with the procedure established by legislation;

revenues from leasing and privatization of state assets in the amounts established by legislation;

(The twelfth and thirteenth paragraphs of the second part of Article 19 are amended by the Law of the Republic of Uzbekistan dated April 21, 2021 No. ORK-683 - National Legislative Data Base, 04/21/2021 , No. 03/21/683/0375)

revenues from excise tax for mobile communication services and alcohol products, including beer, as of July 1, 2019, according to the share of the population of the Republic of Karakalpakstan, regions and the city of Tashkent in the population of the republic.

To the republican budget of the Republic of Karakalpakstan, regional budgets and the city budget of Tashkent in the following shares:

70% of income tax revenues from natural persons (except for the income tax paid by individual entrepreneurs based on the declaration of annual income of natural persons from renting out their property) 70% in Navoi region, 34% in Tashkent region, 5% in Tashkent city, the Republic of Karakalpakstan and other 100 percent in regions;

income from profit tax (except for the profit tax paid by large taxpayers according to the list approved by the decision of the President of the Republic of Uzbekistan, by non-residents of the Republic of Uzbekistan operating through a permanent establishment in the Republic of Uzbekistan, as well as from the income of non-residents withheld at the source of payment) in Tashkent region is 34 percent, in Tashkent city 5 percent, 100 percent in the Republic of Karakalpakstan and other regions;

100% of the income from value added tax will be paid in the Republic of Karakalpakstan.

The Supreme Council of the Republic of Karakalpakstan, People's Deputies of the regions and Tashkent City Councils:

distribution of taxes and other types of income (including the income specified in the first part of this article) and inter-budget transfers allocated to local budgets of the appropriate level ;

has the right to give a part of the funds obtained from exceeding the revenue forecast to the budgets of districts and cities for the implementation of social and economic development programs of the regions.

Councils of people's deputies of districts and cities:

from 0.7 to 1.3, applied to the lowest rates of rent payment, taking into account the characteristics of the leased place or the place where the individual business activity is carried out, as well as the seasonality of the type of service provided, and the fixed amounts of tax collected from the income of individuals for individual entrepreneurs to enter decreasing or increasing coefficients;

has the right to enter increasing coefficients applied to the minimum rent payment rates up to the amounts determined for the city of Tashkent in certain areas of the districts and cities specialized in mass recreation and tourism, and to the amounts of tax collected from the income of natural persons strictly determined for individual entrepreneurs.

[See previous edit.](#)

If the legislation does not take into account the distribution of revenues to local budgets, such revenues will be transferred to the republican budget of the Republic of Karakalpakstan, the regional budgets of the regions, and the city budget of Tashkent.

(The sixth part of Article 19 is amended by the Law of the Republic of Uzbekistan dated April 21, 2021 No. ORK-683 - National Legislative Data Base, 04/21/2021 , No. 03/21/683/0375)

By July 1, 2020, state unitary enterprises and companies with a 50% or more state share in the charter capital shall pay at least 50% of their net profit for the end of 2019 according to the State budget of the Republic of Uzbekistan and dividends on the state share in 2020. It will be transferred to the budgets of the relevant level no later than September 1.

Article 20. Use of additional resources of the republican budget of the Republic of Karakalpakstan, the regional budgets of the regions, the budget of the city of Tashkent and the budgets of districts and cities.

Decisions on the use of additional resources from the republican budget of the Republic of Karakalpakstan, the regional budgets of the regions, the budget of the city of Tashkent, the budgets of districts and cities, respectively, by the Supreme Council of the Republic of Karakalpakstan, the Councils of People's Deputies of the regions, Tashkent city, districts and cities, the Council of Ministers of the Republic of Karakalpakstan, regions, Tashkent based on the proposals of city, district and city authorities, it is adopted primarily to direct the strengthening of the material and technical base of social sector institutions.

Governments of districts and cities direct at least 10% of the additional resources of the budgets of districts and cities to finance activities formed on the basis of public opinion.

With the condition that the Chairman of the Council of Ministers of the Republic of Karakalpakstan, governors of regions, Tashkent city, districts and cities report on the funds used in emergency situations and in cases where similar urgent measures are required to be taken to the Supreme Council of the Republic of Karakalpakstan, People's Deputies of the regions and Councils of Tashkent city, districts and cities makes decisions on directing additional resources.

Article 21. Features of implementation of State budget expenditures of the Republic of Uzbekistan in 2020

The following expenses will be financed from the republican budget:

[See previous edit.](#)

the first and second groups of general education schools and pre-school education organizations are paid by the Ministry of Public Education and the Ministry of Pre-School Education of the Republic of Uzbekistan (the fourth group of expenses of these institutions are carried out from the budgets of the respective districts and cities);

(The second letter of the first part of Article 21 is amended by the Law of the Republic of Uzbekistan No. ORK-653 of December 3, 2020 - National database of legislation, 04.12.2020, No. 03/20/653/1592)

costs of repairing areas adjacent to the multi-apartment housing stock and capital repairs of heating networks and bathroom equipment of heat supply organizations included in the system of the Ministry of Housing and Communal Services of the Republic of Uzbekistan.

The following expenses will be financed from the republican budget of the Republic of Karakalpakstan, regional budgets and the city budget of Tashkent city:

costs of compensation for damages incurred by heat energy producers as a result of the use of reduced tariffs for heat supply services provided to the population;

Funding costs of pumping stations and energy departments under the basin departments of the Ministry of Water, Agriculture and Irrigation Systems of the Republic of Karakalpakstan and the operation department of the Karshi main canal;

expenses for the operation of public highways;

costs of compensation for damage caused to citizens or legal entities as a result of illegal actions (inaction) of state bodies or officials of these bodies.

The following expenses will be financed from the budgets of districts and cities:

expenses for the payment of social benefits appointed by self-governing bodies of citizens;

costs of maintaining state sanitary-epidemiological control of district and city centers.

As an experiment:

[See previous edit.](#)

Capital investments for the design, construction (reconstruction), capital repair and equipment of general education institutions and public pre-school education organizations in Tashkent city from the city budget of Tashkent city;

(The second letter of the fourth part of Article 21, as amended by the Law of the Republic of Uzbekistan No. ORK-653 of December 3, 2020 - National database of legislation, 04.12.2020, No. 03/20/653/1592)

Construction, reconstruction and complete repair of social sphere objects, drinking water supply system objects, public highways in the Republic of Karakalpakstan, as well as construction, reconstruction and repair-restoration of objects within the framework of measures to improve the meliorative condition of irrigated lands are financed from the republican budget of the Republic of Karakalpakstan.

Additional measures implemented at the initiative of local government bodies will be implemented only at the expense of additional sources of the budget of the Republic of Karakalpakstan, regional and local budgets of Tashkent city.

The Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city, district and city administrations form the relevant budgets, taking into account the planning of wages and related payments, food, medicine and utilities.

At the end of the quarter, if the forecast indicators of the income listed in Annex [6 of this](#) Law are not fulfilled by more than 5%, regardless of the activities of local government bodies, and there is no possibility of receiving these funds by the end of the fiscal year, the Council of Ministers of the Republic of Karakalpakstan, the Cabinet of Ministers of the Tashkent city and regional governments for the approval of expenses. along with the measures taken, the regulator will apply to increase the amount of inter-budget transfers, and this proposal will be considered by the Cabinet of Ministers in the manner established by this Law. District and city governments apply to the Council of Ministers of the Republic of Karakalpakstan, regions and Tashkent city governments in the same manner.

Chapter 4. Ensuring the transparency of the implementation of the consolidated budget of the Republic of Uzbekistan

Article 22. Ensuring the transparency of the budget process

Allocators of first-level budget funds, state special purpose funds, the Reconstruction and Development Fund of the Republic of Uzbekistan to their official websites at the end of each quarter and until the 25th of the first month of the following quarter:

distribution of funds among budget organizations under their control;

financial reports;

implementation of projects implemented at the expense of capital investments;

publishes the relevant information about the conducted tender trades and the implemented state purchases.

The Ministry of Economy and Industry of the Republic of Uzbekistan and allocators of the relevant budget funds permanently post on their official websites the list of objects financed from the funds of the State budget of the Republic of Uzbekistan in the Investment programs of the Republic of Uzbekistan, information on the cost and implementation of the project.

The State Tax Committee and the State Customs Committee of the Republic of Uzbekistan post the list of tax and customs benefits and information on the amount of tax and customs benefits provided to

taxpayers on their official websites at the end of each quarter by the 25th of the first month of the following quarter.

In the first month of the financial year, the state financial control bodies post their work plans for the financial year and information about financial violations and positive results identified as a result of control measures on their official websites by the end of each quarter and by the 10th of the first month of the following quarter.

The list of goods and services purchased from the budget of the Republic of Karakalpakstan, the local budgets of the regions and the city of Tashkent, the budgets of districts and cities, the list of objects under construction, reconstruction and repair, as well as information on the financing of construction and repair works, respectively, the Council of Ministers of the Republic of Karakalpakstan, regions and Tashkent city, district and city governments are compulsorily posted on their official websites.

Article 23. Accountability of allocators of first-level budget funds, state special funds and the Reconstruction and Development Fund of the Republic of Uzbekistan

No later than May 15 of the year following the reporting year, the Cabinet of Ministers submits the annual report on the implementation of the State budget of the Republic of Uzbekistan and the budgets of state special funds together with the conclusion of the Accounts Chamber of the Republic of Uzbekistan, as well as the quarterly report on the implementation of the State budget of the Republic of Uzbekistan to the Legislative Chamber.

The Legislative Chamber has the right to hear the reports of the first-level allocators of budget funds and state special purpose funds on the effective use of budget funds allocated to them and the results achieved.

State special funds and the distribution bodies of the Reconstruction and Development Fund of the Republic of Uzbekistan submit reports on the implementation of the budgets and incomes and expenses of these funds to the Ministry of Finance in order to prepare a report on the consolidated budget of the Republic of Uzbekistan.

The review of the implementation of the State budget of the Republic of Uzbekistan by the Legislative Chamber is carried out in accordance with the law.

Article 24. Accountability of the Council of Ministers of the Republic of Karakalpakstan, governorates of the regions and Tashkent city, districts and cities, as well as allocators of regional budget funds

The Supreme Council of the Republic of Karakalpakstan, People's Deputies of regions and Councils of Tashkent city, districts and cities, respectively, have the right to hear the reports of allocators of regional budget funds on the effective use of budget funds and the results achieved.

The Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city governments submit reports on the implementation of local budgets to the Ministry of Finance to prepare a report on the consolidated budget of the Republic of Uzbekistan.

Chapter 5. Final rules

Article 25. Liability for violation of the Law on the State Budget of the Republic of Uzbekistan for 2020

Persons guilty of violating the Law on the State Budget of the Republic of Uzbekistan for 2020 will be held accountable in accordance with the established procedure.

Article 26. Ensuring the implementation, delivery, essence and importance of this Law

The Cabinet of Ministers, together with other interested ministries and agencies, should ensure the implementation of this Law, its delivery to the executives, and the explanation of its essence and importance among the population.

See previous edit.

Article 27. Alignment of legislation with this Law

(The name of Article 27 is amended by the Law of the Republic of Uzbekistan No. ORK-683 of April 21, 2021 - National Legislative Data Base, 04/21/2021, No. 03/21/683/0375)

Cabinet of Ministers:

align government decisions with this Law;

ensure that public administration bodies revise and cancel their normative legal acts that are contrary to this Law.

Article 28. Entry into force of this Law

This Law shall enter into force on the day of its official announcement.

ADDENDUM 1 to the Law of the Republic of Uzbekistan dated December 9, 2019 ORK-589

Summary parameters of the consolidated budget of the Republic of Uzbekistan for 2020 and budget targets for 2021-2022

billion soum				
T/r	Indicators	Forecast for 2020	Budget targets	
			2021 year	2022 year
I.	Consolidated budget revenues	158 960.1	191 781.6	226 318.5
1.	State budget revenues	128 460.0	152 100.0	177 600.0
2.	Revenues of state special funds *	25 385.1	30 686.6	33 570.5
3.	Proceeds to the Reconstruction and Development Fund of the Republic of Uzbekistan	5 115.0	8 995.0	15 148.0
II.	Consolidated budget expenditures	162 385.0	192 957.0	223 854.7
1.	State budget expenditures *	121 856.4	142 497.8	159 455.1
2.	Expenditures of state special funds	35 413.6	41 464.2	49 251.6
3.	Spending of funds of the Republic of Uzbekistan Reconstruction and Development Fund	5 115.0	8 995.0	15 148.0
III.	Transfers to state special funds	9 248.1	11 055.6	15 875.5
IV.	Consolidated budget balance (surplus +, deficit -)	-3 424.9	-1 175.4	2 463.8
V.	Expenditures for government programs from external debt	14 394.1	15 724.5	16 615.4
VI.	General fiscal balance (surplus +, deficit -)	-17 819.0	-16 899.9	-14 151.6
VII.	Cancellation of public debts **	3 289.9	4 221.8	4 988.4

* Excluding transfers to state special funds
** In order to align the statistics of the public finances of the Republic of Uzbekistan with international standards, from 2020, the expenses for the repayment of public debts (primary debt) will not be included in the expenses of the State budget of the Republic of Uzbekistan.

APPENDIX 2 to the Law of the Republic of Uzbekistan dated December 9, 2019 ORK - 589

Forecast of the main macroeconomic indicators of the development of the Republic of Uzbekistan for 2020 and targets for 2021-2022

T/r	Indicators	Forecast for 2020	Objectives	
			2021 year	2022 year
1.	Gross domestic product, billion soms	653 546	786 227	923 076
2.	Gross domestic product growth rate, in percent	5.5	5.8	6.2

3.	Consumer price index, compared to December last year, in percent	12.5-13.0	11.0	9.5
4.	Growth rate of industrial products, in percent	6.5	6.7	7.0
5.	Growth rate of production in agriculture, forestry and fish farms, in percent	4.0	4.1	4.2
6.	Growth rate of retail turnover, in percent	5.6	5.7	6.0

ADDENDUM

3 to the Law of the Republic of
Uzbekistan dated December 9, 2019
ORK-589

See previous edit.

Forecast of revenues of the state special purpose funds and the Reconstruction and Development Fund of the Republic of Uzbekistan and their expenses for 2020

million
soum

T/r	Indicators	It's the beginning of the year	Revenue forecast	so transfers	Expenses	We have left until the end of the year
I.	Total - state special purpose funds	6 876 557.9	33 355 703.2	10 858 782.8	36 474 502.1	3 757 759.0
1.	Centralized fund under the Cabinet of Ministers of the Republic of Uzbekistan for compensation of damages caused to individuals and legal entities in connection with the removal of land plots for the needs of the State and society.		215 801.6	134 801.6	215 801.6	
2.	"El Yurt Umid" fund of the State Service Development Agency under the President of the Republic of Uzbekistan	600.0	17 974.9	17 074.9	17 074.9	1 500.0
3.	Off-budget Pension Fund under the Ministry of Finance of the Republic of Uzbekistan	5 069 793.7	29 251 206.3	9 117 000.0	31 921 000.0	2 400 000.0
4.	The State Employment Assistance Fund under the Ministry of Employment and Labor Relations of the Republic of Uzbekistan	75 700.0	626 300.0	360,000.0	698,000.0	4 000.0
5.	Fund for supporting and protecting the rights and interests of persons working abroad under the Ministry of Employment and Labor Relations of the Republic of Uzbekistan	56 700.0	93 300.0		62 800.0	87 200.0
6.	Public Works Fund under the Ministry of Employment and Labor Relations of the Republic of Uzbekistan	50,000.0	588 500.0	567 400.0	568 500.0	70,000.0
7.	The State Fund for the Support of Entrepreneurship under the Agency for the Development of Entrepreneurship	1 008 700.0	450 700.0	150,000.0	527 300.0	932 100.0
8.	Off-budget State Assets Management, Transformation and Privatization Fund under the State Assets Management Agency of the Republic of Uzbekistan	222 519.9	168,000.0		362 519.9	28,000.0
9.	"Yoshlar - kelajagimiz" fund under the Youth Affairs Agency of the Republic of Uzbekistan	67 590.3	320,000.0	190,000.0	387 590.3	
10.	Public fund for women and family support	21 600.0	188 800.0	120,000.0	203 900.0	6 500.0
11.	Fund for the development of information and communication technologies	145.4	593 726.0		593 871.4	
12.	Out-of-budget Republic Book Fund under the Ministry of Public Education of the Republic of Uzbekistan	141 600.0	267 108.0	66 206.3	245 570.0	163 138.0

13.	Emergency Medical Care Development Fund under the Ministry of Health of the Republic of Uzbekistan	22 074.5	244,000.0	40,000.0	266 074.5	
14.	Support fund for persons with disabilities under the Ministry of Health of the Republic of Uzbekistan	10.8	495.0		505.8	
15.	Extra-budget Tourism Support Fund under the State Committee for Tourism Development of the Republic of Uzbekistan	164.1	63 035.9	20,000.0	63 200.0	
16.	The Horticulture and Greenhouse Development Fund under the Horticulture and Greenhouse Development Agency under the Ministry of Agriculture of the Republic of Uzbekistan	337.3	132 162.7	76 300.0	132,500.0	
17.	Fund for the support of grape growers and winemakers of the Viticulture and Winery Development Agency under the Ministry of Agriculture of the Republic of Uzbekistan	136,000.0	132 992.8		205 992.8	63,000.0
18.	Fisheries Development Fund of the "Uzbekfishery" association	3 021.9	1 600.0		2 300.9	2 321.0
II.	Reconstruction and Development Fund of the Republic of Uzbekistan		3 838 000.0		13 130 000.0	

(The text of the 3rd appendix is edited by the Law of the Republic of Uzbekistan dated December 23, 2020 No. ORK-655 - National database of legislation, 12.23.2020 , No. 03/20/655/1660)

APPENDIX 4 to the Law of the Republic
of Uzbekistan dated December 9, 2019
ORK - 589

Revenues of the republican budget of the Republic of Uzbekistan for 2020
PROGNOSIS

		billion soum
T/r	Indicators	Sum
Revenues of the republican budget of the Republic of Uzbekistan		98 186.1
1.	Direct taxes	25 187.2
1.1	Profit tax	19 839.0
1.2	Income tax from natural persons	5 348.2
2.	Indirect taxes	52 165.6
2.1	Value added tax	42 992.4
2.2	Excise tax	6 461.2
2.3	Customs duty	2 712.0
3.	Resource payments and property tax	15 340.2
3.1	Tax for using the subsoil	15 340.2
4.	Other income and other non-taxable income	5 493.1

SUPPLEMENT 5 to the Law of the
Republic of Uzbekistan dated
December 9, 2019 ORK - 589

See previous edit.

For 2020, the limited amount of funds allocated from the republican budget of the Republic of Uzbekistan to the distributors of the first-level budget funds

		million soum
T/r	Indicators	Sum
Funds allocated from the republic budget, total		109 299 087.0

	<i>including:</i>	
	current costs	73 923 777.3
	capital investments for the design, construction (reconstruction) and equipment of objects	14 544 817.1
	Transfers to state special funds	10 858 782.8
	Regulatory transfers allocated from the republican budget of the Republic of Uzbekistan to the budget of the Republic of Karakalpakstan, regional and local budgets of the city of Tashkent	9 971 709.8
1.	Ministry of Public Education of the Republic of Uzbekistan	20 364 400.7
	<i>including:</i>	
	current costs	18 494 093.5
	capital investments for the design, construction (reconstruction) and equipment of objects	1 804 100.9
	Transfers to the Republic Targeted Book Fund	66 206.3
2.	Ministry of Preschool Education of the Republic of Uzbekistan	4 878 535.4
	<i>including:</i>	
	current costs	3 539 812.6
	capital investments for the design, construction (reconstruction) and equipment of objects	1 338 722.8
3.	Ministry of Higher and Secondary Special Education of the Republic of Uzbekistan	2 600 392.1
	<i>including:</i>	
	current costs	2 377 659.9
	capital investments for the design, construction (reconstruction) and equipment of objects	222 732.2
4.	Ministry of Health of the Republic of Uzbekistan	5 719 017.6
	<i>including:</i>	
	current costs	3 516 116.5
	Transfers to the emergency medical care development fund	40,000
	capital investments for the design, construction (reconstruction) and equipment of objects	2 162 901.1
5.	Ministry of Culture of the Republic of Uzbekistan	627 414.3
	<i>including:</i>	
	current costs	574 705.3
	capital investments for the design, construction (reconstruction) and equipment of objects	52 709.0
6.	Ministry of Physical Education and Sports of the Republic of Uzbekistan	678 038.6
	<i>including:</i>	
	current costs	313 020.0

	capital investments for the design, construction (reconstruction) and equipment of objects	365,018.6
7.	Ministry of Innovative Development of the Republic of Uzbekistan	549 011.4
	<i>including:</i>	
	current costs	549 011.4
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
8.	Ministry of Housing and Communal Services of the Republic of Uzbekistan	2 409 011.0
	<i>including:</i>	
	current costs	327 726.4
	capital investments for the design, construction (reconstruction) and equipment of objects	2 081 284.6
9.	Ministry of Agriculture of the Republic of Uzbekistan	514 295.1
	<i>including:</i>	
	current costs	422 753.4
	capital investments for the design, construction (reconstruction) and equipment of objects	15 241.7
	Transfers to the fund for the support of grape growers and winemakers	0.0
	Transfers to the horticulture and greenhouse development fund	76 300.0
10.	Ministry of Water Resources of the Republic of Uzbekistan	3 202 672.2
	<i>including:</i>	
	current costs	1 661 891.1
	capital investments for the design, construction (reconstruction) and equipment of objects	1 540 781.1
11.	Ministry of Energy of the Republic of Uzbekistan	1 097 290.6
	<i>including:</i>	
	current costs	1 097 290.6
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
12.	Ministry of Transport of the Republic of Uzbekistan	4 860 166.4
	<i>including:</i>	
	current costs	1 898 745.3
	capital investments for the design, construction (reconstruction) and equipment of objects	2 961 421.1
13.	State Committee for Ecology and Environmental Protection of the Republic of Uzbekistan	52 155.3
	<i>including:</i>	
	current costs	41 893.6
	capital investments for the design, construction (reconstruction) and equipment of objects	10 261.7
14.	State Committee of Geology and Mineral Resources of the Republic of Uzbekistan	1 444 804.1
	<i>including:</i>	

	current costs	1 329 204.1
	so:	
	subsidies for geological exploration	633 855.8
	capital investments for the design, construction (reconstruction) and equipment of objects	115 600.0
15.	Cadastre Agency under the State Tax Committee of the Republic of Uzbekistan	96 233.5
	including:	
	current costs	93 839.5
	capital investments for the design, construction (reconstruction) and equipment of objects	2 394.0
16.	State Committee for Tourism Development of the Republic of Uzbekistan	98 564.1
	including:	
	current costs	58 564.1
	extra-budgetary transfers to the Tourism Industry Support Fund	20,000.0
	capital investments for the design, construction (reconstruction) and equipment of objects	20,000.0
17.	State Committee for Industrial Safety of the Republic of Uzbekistan	13 524.2
	including:	
	current costs	13 524.2
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
18.	State Committee of Forestry of the Republic of Uzbekistan	44 165.5
	including:	
	current costs	41 533.5
	capital investments for the design, construction (reconstruction) and equipment of objects	2 632.0
19.	State Committee of Veterinary and Livestock Development of the Republic of Uzbekistan	213 556.4
	including:	
	current costs	205 680.4
	capital investments for the design, construction (reconstruction) and equipment of objects	7 876.0
20.	Anti-Monopoly Committee of the Republic of Uzbekistan	8 843.0
	including:	
	current costs	8 843.0
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
21.	Uzbekistan Agency for Standardization, Metrology and Certification	15 759.8
	including:	
	current costs	15 759.8
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
22.	Capital Market Development Agency of the Republic of Uzbekistan	3 240.6
	including:	
	current costs	3 240.6
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0

23.	State Assets Management Agency of the Republic of Uzbekistan	90 292.0
	<i>including:</i>	
	current costs	90 292.0
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
24.	Ministry of Employment and Labor Relations of the Republic of Uzbekistan	935 361.4
	<i>including:</i>	
	current costs	7 961.4
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
	Transfers to the state fund for employment assistance	360,000.0
	Transfers to the public works fund	567 400.0
25.	State Statistics Committee of the Republic of Uzbekistan	149 760.1
	<i>including:</i>	
	current costs	149 760.1
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
26.	Ministry of Construction of the Republic of Uzbekistan	142 555.6
	<i>including :</i>	
	current costs	12 690.4
	capital investments for the design, construction (reconstruction) and equipment of objects	129 865.2
27.	Ministry of Foreign Affairs of the Republic of Uzbekistan	387 892.3
	<i>including:</i>	
	current costs	325 698.3
	capital investments for the design, construction (reconstruction) and equipment of objects	62 194.0
28.	Ministry of Investments and Foreign Trade of the Republic of Uzbekistan	176 757.6
	<i>including:</i>	
	current costs	176 757.6
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
29.	Ministry of Information Technologies and Communications Development of the Republic of Uzbekistan	168 714.1
	<i>including:</i>	
	current costs	168 714.1
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
30.	Ministry of Justice of the Republic of Uzbekistan	986 827.0
	<i>including:</i>	
	current costs	986 732.7
	capital investments for the design, construction (reconstruction) and equipment of objects	94.3
31.	Ministry of Economic Development and Poverty Alleviation of the Republic of Uzbekistan	234 971.8
	<i>including:</i>	
	current costs	84 971.8

	capital investments for the design, construction (reconstruction) and equipment of objects	
	Transfers to the state fund for the support of entrepreneurship	150,000.0
32. Ministry of Finance of the Republic of Uzbekistan		27 447 340.8
	<i>including:</i>	
	current costs	8 105 900.4
	including:	
	expenses related to the increase in the amount of wages, pensions, scholarships, allowances and tariffs for some types of services	0.0
	expenses related to the payment of maternity and maternity allowances to employees working in budget organizations	0.0
	out-of-budget social expenses for the Pension Fund	3 811 102.4
	interest costs of public debt servicing	1 704 536.3
	Housing program financing	2 205 000.0
	Costs of socio-economic development of regions based on the instructions of the President of the Republic of Uzbekistan	0.0
	Returning the excess amount of value added tax resulting from the application of the zero-level rate to the population for heat and drinking water supply services	0.0
	subsidies to cover the cost of electricity consumed by farms	0.0
	expenses for legal assistance provided by lawyers	0.0
	Expenses for paying for the services of the departments (branches) of the People's Bank for the payment of pensions, childcare allowances and financial assistance to families with children.	13 900.0
	Current expenses of the Ministry of Finance and organizations under its structure and others	148 361.7
	Anti-crisis fund	0.0*
	to the charter fund of the Uzbek mortgage refinancing company	23,000.0
	To cover part of the interest payments on loans received by agricultural clusters	200,000.0
	capital investments for the design, construction (reconstruction) and equipment of objects	252 730.6
	<i>including:</i>	
	undistributed funds of investment programs	8 047.8
	Costs of "Abod kishi" and "Abod mahalla" programs	0.0
	Program for the development of the Aral Bay region	242 077.3
	the share of the Republic of Uzbekistan on projects implemented with the participation of international financial institutions	2 605.5
	transfers to the Pension Fund outside the budget	9 117 000.0
	Regulatory transfers allocated from the republican budget of the Republic of Uzbekistan to the budget of the Republic of Karakalpakstan, regional and local budgets of the city of Tashkent	9 971 709.8
33. State Tax Committee of the Republic of Uzbekistan		954 494.3
	<i>including:</i>	

	current costs	954 494.3
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
34. Cabinet of Ministers of the Republic of Uzbekistan		885 675.9
	<i>including:</i>	
	current costs	715 930.8
	therefore, the reserve fund of the Cabinet of Ministers	71 986.5
	capital investments for the design, construction (reconstruction) and equipment of objects	17 868.6
	Transfers to "El-Yurt Omid Fund".	17 074.9
	Transfers to the Centralized Fund for Compensation of Damages to Individuals and Legal Entities Due to Expropriation of Land Plots for State and Society Needs	134 801.6
35. Administration of the President of the Republic of Uzbekistan		886 352.8
	<i>including:</i>	
	current costs	638 096.5
	capital investments for the design, construction (reconstruction) and equipment of objects	248 256.3
36. Senate of the Oliy Majlis of the Republic of Uzbekistan		19 534.7
	<i>including:</i>	
	current costs	19 534.7
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
37. Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan		129 059.0
	<i>including:</i>	
	current costs	129 059.0
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
38. Human rights representative of the Oliy Majlis of the Republic of Uzbekistan (Ombudsman)		3 879.9
	<i>including:</i>	
	current costs	3 879.9
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
39. General Prosecutor's Office of the Republic of Uzbekistan		932 609.7
	<i>including:</i>	
	current costs	886 609.7
	capital investments for the design, construction (reconstruction) and equipment of objects	46,000.0
40. Supreme Court of the Republic of Uzbekistan		442 710.9
	<i>including:</i>	
	current costs	378 710.9
	capital investments for the design, construction (reconstruction) and equipment of objects	64,000.0
41. Constitutional Court of the Republic of Uzbekistan		3 514.2
	<i>including:</i>	
	current costs	3 514.2
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0

42.	Supreme Council of Judges of the Republic of Uzbekistan	17 098.4
	including:	
	current costs	17 098.4
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
43.	Central Election Commission of the Republic of Uzbekistan	4 838.0
	including:	
	current costs	4 838.0
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
44.	National Television and Radio Company of Uzbekistan	399 517.8
	including:	
	current costs	340 575.1
	capital investments for the design, construction (reconstruction) and equipment of objects	58 942.7
45.	National Information Agency of Uzbekistan	10 815.9
	including:	
	current costs	10 815.9
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
46.	"Uzarkhiv" agency	7 918.0
	including:	
	current costs	7 918.0
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
47.	National Chamber of Innovative Healthcare of the Republic of Uzbekistan	2 437.9
	including:	
	current costs	2 437.9
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
48.	Republic of Spirituality and Enlightenment Center	13 547.2
	including:	
	current costs	13 547.2
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
49.	Hydrometeorological service center	71 518.3
	including:	
	current costs	60 929.7
	capital investments for the design, construction (reconstruction) and equipment of objects	10 588.6
50.	National Center of the Republic of Uzbekistan for Human Rights	8 108.4
	including:	
	current costs	8 108.4
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
51.	"Nuroni" fund to support the activities of the honorary members of Uzbekistan	1 548.2

	including:	
	current costs	1 548.2
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
52.	Youth Affairs Agency of the Republic of Uzbekistan	341 582.5
	including:	
	current costs	151 582.5
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
	Transfers to the "Yoshlar - kelajagimiz" fund	190,000.0
53.	Ministry of Neighborhood and Family Support of the Republic of Uzbekistan	129 385.6
	including:	
	current costs	9 385.6
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
	Transfers to the public fund for women and family support	120,000.0
54.	Federation of Trade Unions of Uzbekistan	220,000.0
	including:	
	current costs	220,000.0
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
55.	Academy of Sciences of the Republic of Uzbekistan	246 544.1
	including:	
	current costs	222 237.9
	capital investments for the design, construction (reconstruction) and equipment of objects	24 306.2
56.	Anti-Corruption Agency of the Republic of Uzbekistan	9 858.0
	including:	
	current costs	9 858.0
	capital investments for the design, construction (reconstruction) and equipment of objects	0.0
57.	Other organizations	23 344 972.7
	including:	
	current costs	22 418 678.9
	capital investments for the design, construction (reconstruction) and equipment of objects	926 293.8

Funds allocated from the anti-crisis fund amount to 13,355.0 billion. is set in the amount of soums and is reflected among the distributors of the relevant first-level budget funds, as well as in the budget of the Republic of Karakalpakstan, regions and local budgets of Tashkent city.

(The text of Appendix 5 is edited by the Law of the Republic of Uzbekistan dated December 23, 2020 No. ORK-655 - National database of legislation, 12.23.2020 , No. 03/20/655/1660)

ADDENDUM

6 to the Law of the Republic of
Uzbekistan dated December 9, 2019
ORK-589

Revenues and expenses of the budget of the Republic of Karakalpakstan, regional and local budgets of
Tashkent city for 2020

FORECASTS

billion soms			
T/r	Territory name	Revenues	Expenses
1.	Republic of Karakalpakstan	2 833.3	2 833.3
2.	Andijan region	2 187.4	2 803.6
3.	Bukhara region	2 142.3	2 142.3
4.	Jizzakh region	1 050.8	1 499.0
5.	Kashkadarya region	2 935.7	3 693.8
6.	Navoi region	1 353.6	1 353.6
7.	Namangan region	2 016.5	2 994.2
8	Samarkand region	2 714.8	3 036.6
9.	Surkhandarya region	1 741.6	2 580.7
10.	Syr Darya region	751.1	1 095.0
11.	Tashkent region	2 582.9	2 582.9
12.	Fergana region	3 005.6	3 357.5
13.	Khorezm region	1 402.2	1 859.2
14.	Tashkent city	3 556.1	3 556.1
	Total	30 273.9	35 387.8

ADDENDUM
7 to the Law of the Republic of
Uzbekistan dated December 9, 2019
ORK-589

Transfers between the regulatory budgets allocated from the republican budget of the Republic of
Uzbekistan to the local budgets of the regions

QUANTITIES

billion soum		
T/r	Territory name	Sum
1.	Andijan region	616.2
2.	Jizzakh region	448.2
3.	Kashkadarya region	758.1
4.	Namangan region	977.7
5.	Samarkand region	321.8
6.	Surkhandarya region	839.1
7.	Syr Darya region	343.9
8.	Fergana region	351.9
9.	Khorezm region	457.0
	Total	5 113.9

ADDENDUM
8 to the Law of the Republic of
Uzbekistan dated December 9, 2019
ORK-589

Excise tax on excise goods (services) produced (services provided) in the Republic of Uzbekistan

RATES

See previous edit.

T/r	Name 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 ethyl alcohol from the rectified and etheraldehyde fraction and initial fraction of ethyl alcohol (for 1 dal)	10,800 soums		
2.	Wine (1 cup for the finished product):			
	naturally fermented natural wines (without the addition of ethyl alcohol)	7,700 soums		
	other wines	14,500 soums		
3.	Cognac (1 cup for the finished product)	102,000 soums		
	cognac with more than 40 percent alcohol by volume	168 100 soums		
4.	Vodka and other alcoholic products (1 dal per finished product)	98,000 soums		
	Vodka and other alcoholic products with more than 40% alcohol by volume	162,700 soums		
5.	Beer (1 dal for finished product)	10,600 soums		
6.	Filtered and unfiltered cigarettes, cigarettes	141,500 soums/1000 pieces + 9.0% *	152,800 soums/1000 pieces + 9.0% *	163,500 soums/1000 pieces + 9.0% *
7.	Jewelry	25%		
8.	Mobile communication services	20%		
9.	Kitchen utensils made of silver	11%		
10.	Oil products:			
	Ai-80 gasoline	200,000 soums/ton		
	Ai-91, Ai-92, Ai-93, Ai-95 gasoline and higher	250,000 soums/ton		
	diesel fuel	200,000 soums/ton		
	ECO-diesel fuel	180,000 soums/ton		
	jet fuel	180,000 soums/ton		
	motor oil for diesel or carburetor (injector) engines	250,000 soums/ton		
11.	Natural gas, including export	20%		
12.	Liquefied gas sold by production enterprises (with the exception of the volumes sold to the population through JSC "Hududgaztaminot"), including export	30%		
13.	Polyethylene granules	30%		
14.	Sold to the first consumer : **			
	gasoline	285 soums for 1 liter 378,480 soums for 1 ton		
	diesel fuel	285 soums for 1 liter 346,275 soums for 1 ton		

	liquefied gas	285 soums for 1 liter 540,645 soums for 1 ton
	compressed gas	435 soums for 1 cubic meter

* The fixed rate of excise tax is applied to the volume of excise goods in kind, the ad valorem rate of excise tax is applied to the price of goods sold without the addition of excise tax and value added tax.

** When selling gasoline, diesel fuel, and liquefied gas for cars through gas stations, excise tax is calculated based on 1 liter, and in other cases, based on 1 ton.

(The text of the 8th appendix is edited by the Law of the Republic of Uzbekistan No. ORK-652 of December 1, 2020 - National database of legislation, 02.12.2020, No. 03/20/652/1581)

ADDENDUM 9 to the Law of the Republic of Uzbekistan dated December 9, 2019 ORK-589

Land tax collected from individuals and legal entities

RATES

Table 1

Land tax rates for land use in cities and towns

T/r	City, region	Land tax rates collected from legal entities, per 1 ha, in soums	The basic rates of land tax collected from citizens for individual plots of land for housing construction, per 1 sq.m., in soums
1.	Angren	23 977 101	219.3
2.	Andijan	28 741 121	258.8
3.	Asaka	17 223 806	153.6
4.	Bekobod	17 192 365	153.6
5.	Outside	18 291 499	166.8
6.	Bukhara	23 244 127	213.0
7.	Gulistan	18 113 745	166.8
8.	Denov	18 176 438	166.8
9.	Jizzah	23 244 127	213.0
10.	Zarafshan	16 459 361	146.4
11.	Kattakurgan	17 223 806	153.6
12.	Kogon	16 459 361	146.4
13.	Kosonsoi	17 223 806	153.6
14.	The dead	16 459 361	146.4
15.	New	23 244 127	213.0
16.	Namangan	28 741 121	258.8
17.	Defect	22 783 377	213.0
18.	Bright	14 326 971	128.0
19.	Aktosh	17 223 806	153.6
20.	German	23 977 101	219.3

21.	Blacksmiths	17 192 365	153.6
22.	Pitnak	16 459 361	146.4
23.	Samarkand	28 741 121	258.8
24.	Syr Darya	15 820 533	146.4
25.	Takhiatosh	18 291 499	172.6
26.	Termiz	20 459 076	192.7
27.	Tashkent:		
	1 territory	181 022 147	1 037.9
	2 territories	144 817 718	881.0
	3 territories	108 613 288	724.0
	4 territories	72 408 859	567.2
	5 regions	36 204 430	410.3
28.	Go ahead	15 820 533	144.7
29.	Urganch	23 244 127	213.0
30.	Urgut	17 223 806	153.6
31.	Three-quarters	16 459 361	146.4
32.	Uchkurgan	17 223 806	153.6
33.	Ferghana	23 244 127	213.0
34.	Khiva	16 459 361	146.4
35.	Khanabad	17 223 806	153.6
36.	Khojaly	19 212 855	166.8
37.	Chimboy	16 459 361	153.6
38.	Chirchik	23 977 101	219.3
39.	Chortoq	17 223 806	153.6
40.	Search	17 223 806	153.6
41.	Shahrisabz	16 459 361	153.3
42.	Shahri Khan	17 223 806	153.6
43.	Sweet	15 820 533	146.4
44.	Younger	15 820 533	146.4
45.	Yangiyul	17 192 365	153.6
46.	Yangiabad	17 192 365	153.6
47.	Gijduvan	16 459 361	146.4
48.	Opposite	23 244 127	213.0
49.	Korasov	17 223 806	153.6
50.	Power	16 459 361	146.4
51.	Quvasoi	16 459 361	146.4

52.	Kokan	23 244 127	213.0
53.	Calls	16 459 361	153.6
54.	Haqqulabad	17 223 806	153.6
Other small towns			
1.	Republic of Karakalpakstan:		
	Northern region	12 962 337	119.9
	central area	14 396 369	138.5
	southern region	15 998 633	140.1
2.	Andijan region	17 223 806	153.6
3.	Bukhara region	16 459 361	146.4
4.	Jizzakh region	16 459 361	146.4
5.	Kashkadarya region	16 459 361	153.3
6.	Navoi region	16 459 361	146.4
7.	Namangan region	17 223 806	153.6
8.	Samarkand region	17 223 806	153.6
9.	Surkhandarya region	18 176 438	166.8
10.	Syr Darya region	15 820 533	146.4
11.	Tashkent region	17 192 365	153.6
12.	Fergana region	16 459 361	146.4
13.	Khorezm region	16 459 361	146.4
Settlements and rural settlements considered district centers			
1.	Republic of Karakalpakstan:		
	Northern region	10 915 296	99.2
	central area	12 124 537	116.4
	southern region	13 475 331	119.1
2.	Andijan region	14 700 314	133.4
3.	Bukhara region	13 936 047	125.7
4.	Jizzakh region	13 936 047	125.7
5.	Kashkadarya region	13 936 047	125.7
6.	Navoi region	13 936 047	125.7
7.	Namangan region	14 700 314	133.4
8.	Samarkand region	14 700 314	133.4
9.	Surkhandarya region	15 653 149	143.6
10.	Syr Darya region	13 297 308	122.2
11.	Tashkent region	14 668 965	133.4
12.	Fergana region	13 936 047	125.7

13.	Khorezm region	13 936 047	125.7
-----	----------------	------------	-------

Table 2

Land tax rates collected from legal entities for the use of land plots located in rural areas

T/r	Republic, region	Land tax rates for 1 ha, in soums:				
		for lands allocated to legal entities, by zones			for lands occupied by mines and quarries, by zone	
		irrigated		Lalmikorayilov	irrigated	Lalmikorayilov
		in settlements	outside the population centers			
1.	Republic of Karakalpakstan:					
	Northern region	8 176 434	7 591 397	370 655	2 144 278	72 759
	марказий ҳудуд	9 082 271	8 440 061	458 695	2 385 234	114 553
	жанубий ҳудуд	10 091 373	9 380 246	504 663	2 637 127	137 599
2.	Андижон вилояти	10 320 788	9 598 416	516 207	2 947 294	149 254
3.	Бухоро вилояти	9 976 618	9 369 072	504 642	2 637 418	137 649
4.	Жиззах вилояти	9 288 551	8 783 966	470 306	1 926 539	91 748
5.	Қашқадарё вилояти	9 288 551	8 783 966	470 306	1 857 649	91 748
6.	Навоий вилояти	9 632 677	9 116 490	481 548	2 293 504	114 566
7.	Наманган вилояти	9 472 022	9 059 204	458 695	2 798 141	137 649
8.	Самарқанд вилояти	10 894 006	9 999 657	550 456	3 486 134	171 906
9.	Сурхондарё вилояти	11 926 180	10 779 485	596 372	4 518 106	229 388
10.	Сирдарё вилояти	9 288 551	8 852 932	470 306	1 949 369	103 326
11.	Тошкент вилояти	10 894 006	9 976 618	550 456	3 451 876	171 906
12.	Фарғона вилояти	9 976 618	9 334 447	504 642	2 591 547	125 979
13.	Хоразм вилояти	10 091 373	9 380 309	504 642	2 648 887	137 649

3-жадвал

Қишлоқ жойларида жойлашган ер участкаларидан фойдаланганлик учун аҳолидан ундириладиган ер солиғи ставкалари

Т/р	Республика, вилоят	0,01 га ер учун ер солиғи ставкаси, сўмда:			
		деҳқон хўжалигини юритиш учун ажратилган ерлар			жамоа боғдорчилиги ва полизчилиги билан шуғулланиш учун ажратилган ерлар
		суғориладиган		лалми ерлар	
		аҳоли пунктларида	аҳоли пунктларидан ташқарида		

1.	Қорақалпоғистон Республикаси				
	шимолий ҳудуд	4 792,1	2 402,4	479,3	2 534,3
	марказий ҳудуд	7 674,1	3 839,2	777,2	-
	жанубий ҳудуд	8 525,2	4 261,6	855,6	3 135,2
2.	Андижон вилояти	9 009,9	4 501,4	893,6	3 492,1
3.	Бухоро вилояти	8 513,5	4 254,4	789,5	3 119,7
4.	Жиззах вилояти	7 979,2	3 990,8	573,4	2 242,0
5.	Қашқадарё вилояти	7 979,2	3 990,8	565,9	2 196,5
6.	Навоий вилояти	8 282,3	4 139,3	683,8	2 717,2
7.	Наманган вилояти	8 625,9	4 314,1	855,6	3 309,8
8.	Самарқанд вилояти	9 098,3	4 550,0	1 054,6	4 114,9
9.	Сурхондарё вилояти	9 809,5	4 906,6	1 378,5	5 358,0
10.	Сирдарё вилояти	8 045,2	4 023,6	595,2	2 300,7
11.	Тошкент вилояти	9 076,5	4 538,9	1 047,4	4 088,3
12.	Фарғона вилояти	8 487,7	4 244,3	782,0	3 064,3
13.	Хоразм вилояти	8 525,2	4 261,6	806,6	3 135,2

9-иловага изоҳ

1. 2 ва 3-жадвалларда келтирилган ставкаларга ер участкасининг жойлашган жойидан келиб чиқиб коэффицентлар қўлланади: Тошкент шаҳридан 20 км радиус масофада — 1,30, Қорақалпоғистон Республикаси пойтахти ва вилоят марказларидан 15 км радиус масофада — 1,20, туманлар марказидан 10 км радиус масофада — 1,15 ва бошқа шаҳарлардан 5 км радиус масофада — 1,10.

Ер участкаларигача бўлган масофа шаҳар ва туман марказларининг маъмурий чегарасидан бошлаб автомобиль йўллари бўйлаб аниқланади. Ер участкаси икки шаҳарга яқин жойлашган ҳолларда, шаҳарнинг юқорироқ функционал мақсадига мос келувчи коэффицент қабул қилинади.

2. Деҳқон хўжаликларидан ундириладиган ер солиғи ҳисобланганда 3-жадвалда келтирилган ставкаларга ернинг ҳосилдорлиги билан боғлиқ равишда коэффицентлар қўлланилади: тупроқ бонитети 40 баллгача бўлганда — 0,75, 41 дан 70 баллгача — 1,0 ва 70 баллдан юқори бўлганда — 1,25.

1 ва 2-бандларда кўрсатилган коэффицентлар тегишли солиқ органлари томонидан тақдим этиладиган ер участкаларидан фойдаланиш ҳуқуқини рўйхатга олувчи давлат органларининг маълумотларига асосан қўлланилади.

3. Шаҳарлар ва посёлкаларнинг маъмурий чегараларида жойлашган конлар ва карьерлар билан банд ерлар учун солиқ 1-жадвалда келтирилган мос ҳудудлар учун ставкаларга 0,1 коэффицент қўллаган ҳолда тўланади.

4. Жисмоний шахсларга тадбиркорлик фаолияти билан шуғулланиш учун тақдим этилган ер участкалари учун солиқ юридик шахслар учун тасдиқланган ставкалар бўйича тўланади.

5. Жамоа ва якка гаражлар билан банд ер участкалари учун жисмоний шахслардан ер солиғи якка уй-жойлар қурилиши учун ажратилган ер учун тасдиқланган ставкалар бўйича ундирилади.

6. Жисмоний шахслардан олинadиган ер солиғини ҳисоблашда 1-жадвалда кўрсатилган базавий ставкалар белгиланган нормалар доирасидаги ерларга, белгиланган нормалардан ортиқ бўлган ер участкалари учун эса базавий ставкаларга — 1,5 ошириш коэффиценти қўлланилади.

Жисмоний шахслардан олинadиган ер солиғини ҳисоблаш учун ер участкаларининг қуйидаги нормативлар қўлланилади:

Тошкент шаҳри, Нукус шаҳри, ва вилоятга бўйсунadиган шаҳарлар — 0,06 гектар;
бошқа аҳоли пунктлари (деҳқон хўжаликлари бундан мустасно) — 0,1 гектар.

7. Кўп қаватли турар-жой биноларидаги турар-жой бўлмаган хоналар учун юридик ва жисмоний шахслардан олинadиган ер солиғи турар-жой бўлмаган биноларнинг майдони қаватлар сонига қараб ҳисобланади.

8. Қурилиши тугалланмаган объектлар жойлашган ер участкалари учун, агар қонунда бошқача тартиб назарда тутилмаган бўлса юридик шахслардан олинadиган ер солиғи икки баробари микдорида тўланади.

Ўзбекистон Республикасининг 2019
йил 9 декабрдаги ЎРҚ-589-сон
Қонунига
10-ИЛОВА

Мева-сабзавотчилик маҳсулотлари (сабзавотлар, полиз экинлари, мевалар, токзорлар) билан банд қилинган ерлар учун мева-сабзавотчилик қишлоқ хўжалиги корхоналаридан ундириладиган ер солиғи
СТАВКАЛАРИ

1-жадвал

Мева-сабзавотчилик маҳсулотлари (сабзавотлар, полиз экинлари, мевалар, токзорлар) билан банд қилинган ерлар учун мева-сабзавотчилик қишлоқ хўжалиги корхоналаридан ундириладиган ер солиғининг базавий ставкалари

Т/р	Республика, вилоят	1-тоифали 1 га ер учун солиқнинг базавий ставкалари, сўмда	
		суғориладиган ерларда	суғорилмайдиган ерларда
1.	Қорақалпоғистон Республикаси	40 251,8	8 625,0
2.	Андижон вилояти	61 089,8	8 953,4
3.	Бухоро вилояти	52 953,4	8 688,5
4.	Жиззах вилояти	44 612,6	8 688,5
5.	Қашқадарё вилояти	45 600,7	9 124,6
6.	Навоий вилояти	42 918,0	8 688,5
7.	Наманган вилояти	62 947,3	9 124,6
8.	Самарқанд вилояти	64 360,4	9 745,6
9.	Сурхондарё вилояти	68 652,2	8 625,0
10.	Сирдарё вилояти	38 355,7	9 292,9
11.	Тошкент вилояти	64 484,6	11 371,2
12.	Фарғона вилояти	56 767,7	8 953,4
13.	Хоразм вилояти	48 915,5	8 625,0

2-жадвал

Мева-сабзавотчилик маҳсулотлари (сабзавотлар, полиз экинлари, мевалар, токзорлар) билан банд қилинган ерлар учун мева-сабзавотчилик қишлоқ хўжалиги корхоналаридан ундириладиган ер солиғининг базавий ставкаларига тузатиш коэффициентлари

Ернинг тоифалари	Балл-бонитет	Коэффициентлар
I	0 — 10	(базавий ставка)
II	11 — 20	1,50
III	21 — 30	2,25
IV	31 — 40	3,29
V	41 — 50	4,67
VI	51 — 60	6,78
VII	61 — 70	9,00
VIII	71 — 80	11,68
IX	81 — 90	14,36

X	91 — 100	17,50
	Баҳоланмаган ерлар	4,67

Изоҳ:
Суғориладиган қишлоқ хўжалиги ерлари учун ундириладиган ер солиғи ставкаси суғориладиган ва суғорилмайдиган қишлоқ хўжалиги ерлари учун ер солиғининг базавий ставкаси ва ер участкасининг сифат характеристикаси (балл-бонитети)ни ҳисобга оладиган тузатиш коэффицентларидан келиб чиқиб аниқланади.

Ўзбекистон Республикасининг 2019
йил 9 декабрдаги ЎРҚ-589-сон
Қонунига
11-ИЛОВА

Сув ресурсларидан фойдаланганлик учун солиқ
СТАВКАЛАРИ

Т/р	Тўловчилар	1 куб метр учун ставка (сўмда)	
		Ер усти сув ресурслари манбалари	Ер ости сув ресурслари манбалари
1.	Иқтисодиётнинг барча тармоқларидаги корхоналар (2 — 6-бандларда назарда тутилганлар бундан мустасно), деҳқон хўжаликлари (юридик ва жисмоний шахслар), шунингдек тадбиркорлик фаолиятини амалга ошириш жараёнида сув ресурсларидан фойдаланадиган жисмоний шахслар	140	170
2.	Саноат корхоналари (3 — 6-бандларда назарда тутилганлар бундан мустасно)	410	490
3.	Автотранспорт воситаларини ювишга ихтисослашган корхоналар	1 380	1 730
4.	Электр станциялари	35	60
5.	Коммунал хизмат кўрсатиш корхоналари	70	90
6.	Пиво ва винодан ташқари алкоголь маҳсулот ва алкогольсиз ичимликлар ишлаб чиқарувчи корхоналар:		
	пиво ва винодан ташқари алкоголь маҳсулотлар ва алкогольсиз ичимликларни ишлаб чиқариш учун фойдаланиладиган сув ҳажми бўйича	21 900	21 900
	бошқа мақсадларда	410	490

Олдинги таҳрирга қаранг.
Изоҳ: Қишлоқ хўжалиги ерларини суғориш ва балиқни кўпайтириш (етиштириш) учун фойдаланиладиган сув ҳажмлари бўйича сув ресурсларидан фойдаланганлик учун солиқ ставкалари 2020 йил учун белгиланган ставкалардан 50 фоизга пасайтирилади.
(11-илова Ўзбекистон Республикасининг 2020 йил 1 декабрдаги ЎРҚ-652-сонли Қонунига асосан изоҳ билан тўлдирилган — Қонун ҳужжатлари маълумотлари миллий базаси, 02.12.2020 й., 03/20/652/1581-сон)

Ўзбекистон Республикасининг 2019
йил 9 декабрдаги ЎРҚ-589-сон
Қонунига
12-ИЛОВА

Мол-мулкни ижарага берувчи жисмоний шахслар учун белгиланган ижара тўловининг
ЭНГ КАМ СТАВКАЛАРИ

Т/р	Ижарага бериладиган мол-мулк тури	Белгиланган ставка миқдорини тавсифловчи кўрсаткич	Ойлик ижара тўлови ставкаларининг энг кам миқдорлари, сўмда

			Тошкент шаҳри	Нукус шаҳри ва вилоят марказларидаги шаҳарлар	бошқа аҳоли пунктлари
1.	Уй-жойлар:				
	турар жой	умумий майдоннинг 1 кв. метри учун	12 000	7 500	3 500
	нотурар жой		25 000	15 000	6 500
2.	Автомобиль транспорти:				
	енгил автомобиль (йўловчилар, багаж ташишга мўлжалланган ҳамда ҳайдовчи ўрнини ҳисобламаганда, ўриндиқлари сони 8 тадан кўп бўлмаган автотранспорт воситаси)	1 та автотранспорт воситаси учун	500 000		
	микроавтобуслар, автобуслар ва юк автомобиллари		1 000 000		

Изоҳ: Мазкур ставкалар жисмоний шахсларнинг мол-мулкни ижарага беришдан олинган даромадларига солиқ солиш мақсадида қўлланилади.

Ўзбекистон Республикасининг 2019
йил 9 декабрдаги ЎРҚ-589-сон
Қонунига
13-ИЛОВА

Якка тартибдаги тадбиркорлар учун жисмоний шахслардан олинадиган даромад солиғининг
ҚАТЪИЙ БЕЛГИЛАНГАН СУММАЛАРИ

Т/р	Фаолият тури	Қатъий белгиланган бир ойлик сумма (сўмда)			
		Тошкент шаҳри	Нукус шаҳар ва вилоят марказлари бўлган шаҳарлар	Бошқа шаҳарлар	Бошқа аҳоли пунктлари
1.	Чакана савдо:				
	озиқ-овқат товарлари ва ноозиқ-овқат товарлари билан	750 000	600 000	300 000	200 000
	деҳқон бозорларида қишлоқ хўжалиги маҳсулотлари билан	250 000	150 000	100 000	50 000
	газеталар, журналлар ва китоб маҳсулотлари билан	250 000	150 000	100 000	50 000
2.	Маиший хизматлар	250 000	150 000	100 000	50 000
3.	Қадоқлаш ускуналаридан фойдаланмаган ҳолда уй шароитида миллий ширинликлар, қандолат маҳсулотлари, қуртни тайёрлаш ва сотиш ҳамда миллий нон, патир, попкорн, фрезерда музқаймоқ, салқин ичимликлар, айрон, гўжа, салатлар, тузламалар тайёрлаш ва сотиш, шунингдек уй шароитида доналаб сотиладиган таомларнинг айрим турларини тайёрлаш ва ўтириш жойлари ташкил этмасдан ёки маҳаллий давлат ҳокимияти органларининг қарори билан ажратилган махсус жойларда сотиш	225 000	150 000	75 000	50 000
4.	Болалар ўйин автоматлари	225 000	150 000	100 000	50 000
5.	Бошқа фаолият турлари	225 000	150 000	100 000	50 000
6.	Автомобиль транспортида юк ташиш хизматлари:				

	3 тоннагача юк кўтариш қувватига эга юк автомобиллари учун	150 000
	3 тоннадан ортиқ юк кўтариш қувватига эга юк автомобиллари учун	225 000

Изоҳ:

1. Жисмоний шахс:

а) бир нечта фаолият тури билан шуғулланган тақдирда, ҳар бир фаолият тури учун алоҳида-алоҳида солиқнинг қатъий белгиланган суммасини тўлайди;

б) тадбиркорлик фаолиятини ижарага олинган ускуналар ва бинода амалга оширган тақдирда, яшаш жойидаги давлат солиқ хизмати органига ижарага берувчи тўғрисида маълумотнома (ахборот) тақдим этиши керак;

в) давлат рўйхатидан ўтказилмаган жойда тадбиркорлик фаолиятини амалга оширган тақдирда, солиқнинг қатъий белгиланган суммасини рўйхатдан ўтказилган жойда ва фаолиятни ҳақиқатда амалга ошираётган жойда белгиланган ставкалар орасида энг юқори ставка бўйича рўйхатдан ўтказилган жойда тўлайди.

г) I ёки II гуруҳ ногирони бўлган шахслар, фаолият тури ва уни амалга ошириш жойидан қатъий назар, қатъий белгиланган сумманинг 50 фоизини, бироқ базавий ҳисоблаш миқдорининг 50 фоизидан кўп бўлмаган миқдорда тўлайди.

д) ҳунармандчилик фаолияти маҳсулотлари (товарлар, хизматлар) ни ишлаб чиқариш ва реализация қилишда («Ҳунарманд» уюшмаси аъзоси бўлганда) қатъий белгиланган солиқ суммасини тўлашдан озод этилади.

2. Жисмоний шахсларнинг мол-мулкни ижарага беришдан олган даромадлари жисмоний шахслардан олинадиган даромад солиғи ставкасида солиққа тортилади.

3. Болалар ўйин автоматлари билан боғлиқ хизматларни кўрсатувчи жисмоний шахслар ҳар бир жиҳозланган жой (бирлик) учун қатъий белгиланган солиқ тўлайдилар. Болалар ўйин автоматлари билан боғлиқ хизматларни кўрсатувчи юридик шахслар айланмадан солиқни ёхуд Ўзбекистон Республикаси Солиқ кодексида белгиланган тартибда умумбелгиланган солиқларни тўлайдилар.

Ўзбекистон Республикасининг 2019
йил 9 декабрдаги ЎРҚ-589-сон
Қонунига
14-ИЛОВА

Маҳаллий йиғимларнинг
ЧЕГАРАЛАНГАН СТАВКАЛАРИ

Т/ р	Йиғимларнинг турлари	Бир ойга чегараланган ставкалар (сўмда)			
	Айрим турдаги товарлар билан чакана савдо қилиш ҳуқуқи учун йиғим:	Тошкент шаҳри	Нукус шаҳри, шаҳарлар — вилоят марказлари	бошқа шаҳарлар	бошқа аҳоли пунктлари
1.	алкоголли маҳсулотлар, шу жумладан, умумий овқатланиш корхоналари томонидан алкоголли маҳсулотларни сотиш	1 200 000	1 000 000	800 000	600 000

Изоҳ:

Алкохолли маҳсулотлар билан чакана савдо қилиш, шу жумладан, умумий овқатланиш корхоналари томонидан алкоголли маҳсулотларни реализация қилиш ҳуқуқи учун йиғим ягона ҳисобвараққа келиб тушиб, келгусида маблағлар бюджет билан Ўзбекистон Республикаси Адлия вазирлиги ҳузуридаги Давлат хизматлари агентлиги ўртасида тақсимланади.

Олдинги таҳрирга қаранг.

2020 йил 1 апрелдан 2020 йил 31 декабрга қадар бўлган даврда умумий овқатланиш корхоналари алкоголь маҳсулотини чакана савдо қилиш ҳуқуқи учун йиғим тўлашдан озод қилинади.

(14-илованинг изоҳи Ўзбекистон Республикасининг 2020 йил 1 декабрдаги ЎРҚ-652-сонли Қонунига асосан хатбоши билан тўлдирилган — Қонун ҳужжатлари маълумотлари миллий базаси, 02.12.2020 й., 03/20/652/1581-сон)

Ўзбекистон Республикасининг 2019
йил 9 декабрдаги ЎРҚ-589-сон
Қонунига
15-ИЛОВА

Ички ишлар органларида руйхатдан ўтказишда автотранспорт воситаларининг эгалари (фойдаланувчилари) томонидан тўланадиган автотранспорт воситаларини сотиб олганлик ва (ёки) Ўзбекистон Республикаси ҳудудига вақтинчалик олиб кирганлик учун йиғимлар ҳамда чет эл давлатлари автотранспорт воситаларининг Ўзбекистон Республикаси ҳудудига кириши ва ҳудудида транзит ҳаракатланиши учун йиғимлар

СТАВКАЛАРИ

Т/ р	Йиғимлар ва тўловлар турлари	Йиғимлар ставкалари
I.	Хорижий давлатлар автотранспорт воситаларининг Ўзбекистон Республикаси ҳудудига кириши ва ҳудудида транзит ҳаракатланиши учун йиғимлар	АҚШ долларида

1.	Ўзбекистон Республикаси ҳудудига чет эл давлатларидан автотранспорт воситалари кирганлиги ва транзити учун йиғим, битта автоташувчи кирганлиги учун ставкалари (2 — 5 бандларда кўрсатилган мамлакатлар бундан мустасно)	400		
2.	Тожикистон Республикаси юк автомашиналарини Ўзбекистон Республикаси ҳудудига олиб кириш ва транзит ҳаракатланганлиги учун йиғимлар:			
	10 тоннагача	100		
	10 тоннадан 20 тоннагача	150		
	20 тоннадан юқори	200		
3.	Қозоғистон Республикаси юк автомашиналарини Ўзбекистон Республикаси ҳудудига олиб кириш ва транзит ҳаракатланганлиги учун йиғим	300		
4.	Қирғизистон Республикаси юк автомашиналарини Ўзбекистон Республикаси ҳудудига олиб кириш ва транзит ҳаракатланганлиги учун йиғим	300		
5.	Туркменистон Республикаси юк автомашиналарини Ўзбекистон Республикаси ҳудудига олиб кириш ва транзит ҳаракатланганлиги учун йиғимлар:			
	10 тоннагача	50		
	10 тоннадан 20 тоннагача	100		
	20 тоннадан юқори	150		
II.	Автотранспорт воситаларини сотиб олинганлиги ва (ёки) Ўзбекистон Республикаси ҳудудига вақтинча олиб кирилганлиги учун Ўзбекистон Республикаси Ички ишлар вазирлиги органларида рўйхатдан ўтказиш чоғида автотранспорт воситаларининг эгалари (фойдаланувчилари) томонидан тўланадиган йиғим			
1.	Янги (фойдаланишда бўлмаган) автотранспорт воситалари бўйича, бундан Ўзбекистон Республикасида ишлаб чиқарилган автомобиллар мустасно	харид қилиш нархининг 3 фоизи		
2.	Фойдаланилган автотранспорт воситалари бўйича:	эксплуатация муддатидан келиб чиқиб ҳар бир от кучига базавий ҳисоблаш миқдори фоизи ҳисобида		
		3 йилгача	3 йилдан 7 йилгача	7 йилдан юқори
	енгил автомобиллар	11	9	6
	мотоцикллар (шу жумладан, мопедлар) ва ёрдамчи двигатель ўрнатилган велосипедлар, кажавали ёки кажавасиз	10	7	5
	бошқа моторли транспорт воситалари	16	13	9

Изоҳ:

1. Ўзбекистон Республикаси ҳудуди бўйлаб хорижий давлатларнинг оғир юк ташувчи ва йирик габаритли транспорт воситалари ўтганлиги учун мазкур иловада назарда тутилган ставкалар бўйича йиғим тўланиши билан бир қаторда қўшимча равишда Ўзбекистон Республикаси Вазирлар Маҳкамасининг 1995 йил 11 январдаги 11-сон қарори билан белгиланган миқдорларда тўлов ундирилади.

2. Ўзбекистон Республикасига учинчи мамлакатлардан юклар олиб ўтишда ва Ўзбекистон Республикаси ҳудудидан юкларни олиб чиқишда Туркменистон юк автотранспорт воситаларидан қўшимча равишда 175 АҚШ доллари миқдорида йиғим ундирилади.

3. Гуманитар юкларни олиб ўтишда автотранспорт воситаларининг олиб кирилиши ва транзитида ундириладиган йиғимлар ставкасига нисбатан 0,5 камайтирувчи коэффициенти қўлланилади.

4. If other rules are established in the international agreement of the Republic of Uzbekistan, the rules of the international agreement shall be applied.

(National database of legislation, 10.12.2019, issue 03/19/589/4126; 19.05.2020, issue 03/20/618/0596, 02.12.2020, issue 03/20/652 / No. 1581, 04.12.2020, No. 03/20/653/1592; No. 03/20/655/1660, No. 03/20/655/1660, dated 23.12.2020; National Legal Information Database, No. 21.04.2021, No. 03/ 21/683/0375)