

# TAX GUIDE UZBEKISTAN

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## GENERAL RULES AND IMPORTANT POINTS IN THE TAX SYSTEM OF UZBEKISTAN

The tax system of Uzbekistan is a complex but important mechanism that ensures the financial stability of the state and promotes its economic development. Taxes are an integral part of life of any modern society. Understanding the main types of taxes, proper record keeping and timely payment of taxes is the key to successful management of personal or corporate finances. In addition, compliance with tax rules is important to avoid significant fines and legal consequences. Taxpayers have the right to understand these rules and adhere to them in a way that effectively applies their tax obligations and minimizes its consequences.

In this Tax Guide (hereinafter - the “Guide”), we provide an overview of the principal taxes in Uzbekistan. The Guide aims to offer general information to individuals interested in the tax legislation of Uzbekistan. It covers various taxes, including Value Added Tax (VAT), corporate income tax (CIT), withholding tax, turnover tax, etc.

Please note that the Guide provides general information and some cases may require further study. We have included as much information as possible, trying to maintain the balance and basic principles of the current Tax Code of the Republic of Uzbekistan.

On 1 January 2021, Uzbekistan implemented substantial reforms of its accounting system. At the same time, banks, insurance companies and joint stock companies transitioned to applying International Financial Reporting Standards (IFRS) for financial reporting purposes.

This transition aligned these organizations with global financial practices, enhancing transparency and comparability with international counterparts. Meanwhile, other types of companies continue to operate under the established National Accounting Standards of Uzbekistan. This two-tiered approach reflects the government’s recognition of different levels of complexity and international exposure in different segments of the business environment.

Overall, Uzbekistan’s tax system has experienced significant reforms in recent years, resulting in a more balanced and efficient system that supports the country’s economic development. Understanding of this system is crucial for effective financial planning, accurate tax calculation and penalty avoidance.

## CORPORATE INCOME TAX (CIT)

CIT is a direct tax paid by legal entities that earn income from their activities in Uzbekistan. The object of taxation is gross profit, which is calculated as the difference between income and deductible (economically justified) expenses of the enterprise.

*Basic CIT rate in Uzbekistan is 15%; however, it might differ depending on the type of taxpayer's activity:*

No.	Taxpayer	Taxrate (%)
1	Banks	20
2	Taxpayers who: manufacture cement (clinker) / manufacture polyethylene granules/ provide mobile communication services as main activity	20
3	Markets and malls that render services	20
4	Taxpayers that generate profit (at least 90%) from e-trade of goods (services)	7,5
5	Legal entities that pay income to residents in the form of dividends	5
6	Agricultural commodity producers and fishing enterprises that generate profit (at least 90%) from sales of their own agricultural products	0
7	Taxpayers operating in the social sphere (education, medical services, sports, science, social security, etc.)	0
8	Budget organisations that receive income from additional sources	0
9	Exporters of goods (services) that generate profit	0
10	Other taxpayers	15

CIT tax period is one calendar year, reporting period – one calendar quarter. Companies are obliged to keep accounting records and submit tax reports:

- quarterly – no later than the 20th day of the month following the reporting quarter;
  - annually – no later than 1 March of the year following the expired tax period.
- Tax payments are to be made as follows:
- for the taxpayers, whose total income for the previous tax period exceeded UZS 10 billion – monthly no later than the 23rd day of each month as advance payments calculated by the tax authorities;
  - for other taxpayers – no later than the deadline for submission of tax reports.

In addition to the reduced tax rates outlined in the table above, various CIT exemptions and preferences are provided for certain types of activities, including:

- foreign companies carrying out oil and gas exploration works, as well as their engaged foreign contractors - subcontractors
- taxpayers engaged in leather and fur production (until 1 January 2026)
- IT-park residents (until 1 January 2027).

## VALUE ADDED TAX (VAT)

VAT is an indirect tax imposed on the value added at each stage of production and sale of goods or services. The taxable object is recognized as:

- turnover on sale of goods and services in Uzbekistan;
- import of goods into Uzbekistan.

Taxpayers registered in Uzbekistan for VAT purposes are required to calculate and pay VAT.

All VAT-able turnovers in Uzbekistan are subject to the general 12% tax rate. However, certain exemptions apply, including: export of goods, sales to budgetary organizations, sales to companies where the state owns more than 50%, etc.

A VAT taxpayer's registration is:

- obligatory, if a taxpayer's annual turnover exceeds UZS 1 billion (approximately EUR 70,000) or if a taxpayer imports goods or services;
- voluntary – at a taxpayer's choice.

The standard VAT tax period is one month. Companies are required to maintain accurate accounting records and submit VAT returns on a monthly basis. The deadline for submission is no later than the 20th day of the month following the end of the reporting period.

*\* For foreign legal entities providing services to individuals in e-form a tax period is one calendar quarter. Payment of tax must be made by the deadline for submission of tax reports.*

*The table on the following page provides an overview of the VAT systems applied in Uzbekistan, Kazakhstan, and Russia:*

	Uzbekistan	Kazakhstan	Russia
Payer	Legal entities registered for VAT	Entity registered for VAT	Companies
	Foreign legal entities operating in Uzbekistan through permanent establishments	Entity importing goods	Individual entrepreneurs
	Foreign legal entities, registered as entrepreneurs and engaged in entrepreneurial activity, selling goods (services) in the territory of the Republic of Uzbekistan, if the place of sale of such goods (services) is recognized as the Republic of Uzbekistan		Entities moving goods across borders
	General - <b>12%</b>	General - <b>12%</b>	General - <b>20%</b>
VAT rate	Export of goods, export of fuel and lubricants necessary for aircraft, services for transportation of foreign goods from the customs authority at the point of arrival in the territory of Uzbekistan to the customs authority at the point of departure from the territory of Uzbekistan, services directly related to international transport - <b>0%</b>	Export of goods, international transport, sales of fuels and lubricants carried out by airports, sales to a SEZ territory in terms of contracts of subsurface use - <b>0%</b>	Sales of food products, children's goods, books, medical goods - <b>10%</b>  Export of goods, international transport and telecommunications – <b>0%</b>
VAT at Export	<b>0%</b> , requires a list of documents for export confirmation	<b>Within the EAEU:</b> <b>0%</b> , confirmation is required from the EAEU recipient of goods on submission of Form 328.00 on import of goods within the EAEU and payment of indirect taxes, if no confirmation is provided within 183 calendar days after export, <b>12%</b> of VAT is paid by the exporter in the RK	<b>Within the EAEU:</b> No VAT - <b>0%</b>
		<b>Outside the EAEU:</b> <b>0%</b> , requires a list of documents for export confirmation	<b>Outside the EAEU:</b> <b>0%</b> , requires a list of documents for export confirmation
VAT at Import	<b>12%</b> paid at customs clearance, with the possibility to offset the tax paid for VAT purposes	<b>Within the EAEU:</b> <b>12%</b> paid not later than the 20th day of the month following the month of import, with the possibility to offset the tax paid for VAT purposes	<b>Within the EAEU:</b> <b>20%</b> paid with the possibility to offset the tax paid <b>10%</b> when import of food products, children's goods, books, medical goods, with the possibility to offset the tax paid
		<b>Outside the EAEU:</b> <b>12%</b> paid at customs clearance, with the possibility to offset the tax paid for VAT purposes	<b>Outside the EAEU:</b> <b>20%</b> paid with the possibility to offset the tax paid
VAT for non-resident	RC VAT of <b>12%</b> is paid by a tax agent (recipient of services in the Uzbekistan). The obligation is determined, depending on the place of supply.	RC VAT of <b>12%</b> is paid by a tax agent (recipient of services in the RK). The obligation is determined, depending on the place of supply.	RC VAT of <b>20%</b> is a tax agent's obligation, depending on the place of services supply

## TURNOVER TAX

Turnover Tax is a simplified tax regime that substitutes CIT and VAT for taxpayers with an annual turnover less than UZS 1 billion (EUR ≈ 76,000.00).

*At the same time, there are reduced rates for enterprises:*

Taxpayer	Turnover tax rate	Report deadline
all categories of taxpayers	4%	Tax reporting on turnover tax shall be submitted quarterly not later than the 15th day of the month following the reporting quarter, and at the end of the year not later than 15 February of the following year
<b>enterprises located in:</b>		
hard-to-reach and mountainous areas	1%	
other populated areas	2% (including e-commerce)	
cities with population of 100,000 or more	3%	

## PAYROLL TAXES AND CONTRIBUTIONS

Payroll related taxes and contributions in the Republic of Uzbekistan consist of:

Liability	Basic tax rate	Reporting & payment deadlines
<b>Employee's liability</b>		
Personal income tax (PIT)*	12%	Reporting period: no later than the 15th day of the month following the reporting month. Payment: no later than submission of the reports.
Contributions to Individual pension accounts (IPA) **	0.1%	Reporting period: no later than the 14th day of the month following the reporting month. Payment: no later than submission of the reports.
<b>Employer's liability</b>		
Social Tax (ST) ***	12%	Reporting period: no later than the 15th day of the month following the reporting month. Payment: no later than submission of the reports.

\* Residents of the Republic of Uzbekistan pay PIT on income received within the Republic of Uzbekistan and abroad, non-residents – only on income received from sources in the Republic of Uzbekistan.

\*\* Contributions to IPA are only applicable to the income of the residents of the Republic of Uzbekistan.

\*\*\* Contributions to IPA are deducted from the PIT payable, i.e., PIT to be paid to the budget is actually 11.9%.

The tables on the following page provide simulation of payroll taxation in EUR for Uzbekistan, Kazakhstan, and Russia:

## I. Uzbekistan simulation of payroll taxation, EUR (€)

Gross salary	Rate	568.18 €	1,136.36 €	2,272.73 €	%, for 500 €	%, for 1,000 €	%, for 2,000 €	Average %
<b>PIT</b>	12%	58.68 €	136.36 €	272.73 €				
<b>Contributions to IPA</b>	0.1 %	0.57 €	1.14 €	2.27 €				
<b>Net salary</b>		500 €	1,000 €	2,000 €	88.0 %	88.0 %	88.0 %	88.0 %
<b>ST</b>	12 %	58.68 €	136.36 €	272.73 €				
<b>Total employee</b>		58.68 €	136.36 €	272.73 €	12 %	12 %	12 %	12 %
<b>Total employer</b>		58.68 €	136.36 €	272.73 €	12 %	12 %	12 %	12 %
<b>Total taxes</b>		117.36 €	272.72 €	545.46 €	24 %	24 %	24 %	24 %

## II. Russian simulation of payroll taxation, EUR (€)

Gross salary	Rate	575 €	1,149 €	2,299 €	%, for 500 €	%, for 1,000 €	%, for 2,000 €	Average %
<b>PIT</b> Personal income tax	13% (15% on the YTD salary amounts exceeding RUB 5 million)	75 €	149 €	299 €				
<b>Net salary</b>		500 €	1,000 €	2,000 €	87.0 %	87.0 %	87.0 %	87.0 %
<b>CT</b> Employer Social Contributions regular rate	30% (15.1% on the amounts exceeding the YTD marginal base of RUB 2.25 million)	173 €	345 €	569 €				
<b>OAI</b> Occupational accident insurance	0.2% - 8.5%	1 €	2 €	5 €				
<b>Total employee</b>		75 €	149 €	299 €	13 %	13 %	13 %	13 %
<b>Total employer</b>		174 €	347 €	574 €	30.2 %	30.2 %	24.9 %	28.4 %
<b>Total taxes</b>	13 %	249 €	496 €	873 €	43.2 %	43.2 %	37.9 %	41.4 %



### III. Kazakhstan simulation of payroll taxation, EUR (€)

Gross salary	Rate	631 €	1,263 €	2,509 €	% , for 500 €	% , for 1,000 €	% , for 2,000 €	Average %
<b>OPC</b> Obligatory pension contributions	10%	63 €	126 €	251 €				
<b>OSMIC</b> Obligatory social medical insurance contributions	2%	13 €	25 €	35 €				
<b>PIT</b> Personal income tax	10%	56 €	111 €	222 €				
<b>Net Salary</b>		500 €	1,000 €	2,000 €	79.2 %	79.2 %	79.73 %	79.38 %
<b>OPCE</b> Obligatory pension contributions of an employer	1.5%	9 €	19 €	38 €				
<b>OSC</b> Obligatory social contributions	3.5%	22 €	44 €	43 €				
<b>OSMI</b> Obligatory social medical insurance	3%	19 €	38 €	53 €				
<b>ST</b> Social tax	9.5%	31 €	61 €	168 €				
<b>Total employee</b>		131 €	263 €	509 €	20.8 %	20.8 %	20.27 %	20.62 %
<b>Total employer</b>		81 €	162 €	302 €	12.86 %	12.86 %	12.03 %	12.58 %
<b>Total taxes</b>		212 €	425 €	811€	33.66 %	33.66 %	32.3 %	33.21 %

## WITHHOLDING TAX (WHT)

Due to the fact that Uzbekistan has effective Double Tax Treaties (DTTs) with 55 countries, Uzbek tax agents have the right to apply the provisions of DTTs to exempt non-resident's income from taxation or apply reduced tax rates, on the condition that the requirements established by the Tax Code of the RU are met. Such conditions are:

- Non-resident must not have a PE in Uzbekistan, even if the PE's activity is not related to income payable by a tax agent in Uzbekistan in respect of which non-residents wish to apply the provisions of the DTT;
- Certificate of residence should be provided to the tax agent (in one of the forms: legalized original, notarized copy of an original, electronic copy posted on the official government website of the foreign country) no later than the payment of the income;
- Upon payment of dividends, interest and (or) royalties, the non-resident should be the beneficial owner of such income.

Type of a non-resident's income	Tax rate as per the Tax Code (%)
Dividends, interest & royalties	10
Insurance premiums under risk insurance / reinsurance contracts	10
International transportation	6
Other income	20

## PERMANENT ESTABLISHMENT (PE)

A permanent establishment (PE) of a non-resident in the Republic of Uzbekistan is any place through which a non-resident carries out business activities in the Republic of Uzbekistan, including activities carried out through authorized agents. For example, this concept includes:

- business activity that lasts more than 183 calendar days during any consecutive 12-month period;
- any place of activity related to the extraction of natural resources;
- any place of activity (including control or observation) related to the pipelines, installation, assembly, commissioning and/or maintenance of equipment;
- construction site (construction, installation or assembly facility), as well as services related to monitoring the performance of work at these sites;
- carrying out activities through agents that represent non-resident's interests in the Republic of Uzbekistan, including acting on the territory of the Republic of Uzbekistan on behalf of this non-resident with the authority to conclude contracts on behalf of this non-resident;
- any place of activity related to the production, processing, assembly, packaging and sale of goods.

The concept of "Permanent Establishment" is used only to determine tax status and has no organizational and legal significance.

## TRANSFER PRICING

A transfer price is the price set for transactions between related or affiliated parties, which is lower than the market price that would be charged in similar transactions between independent parties.

Any income that one party to a transaction could have received but did not due to transfer pricing, is subject to tax control. A tax audit may examine transactions from up to 3 calendar years prior to the decision to conduct a tax audit.

Tax control in transfer pricing is used to verify the accuracy of CIT, PIT, subsoil use tax, VAT, and excise tax.

*Tax control under transfer pricing includes:*

- controlled transactions between related parties;
- foreign trade-controlled transactions.

For example, related parties are those where one person directly or indirectly participates in several companies and the share of such participation in each of them is more than 20%.

If transfer pricing has resulted in understatement of one or more taxes or overstatement of a loss, the taxpayer has the right to adjust the relevant tax amounts (or losses) independently before the tax control measures applied.

Such adjustment should be made by the end of the calendar year for the taxes involved, within the deadlines set for the submitting CIT returns.

A taxpayer is obliged to notify the tax authorities of controlled transactions in a calendar year not later than the deadline for submission of annual financial statements for the previous calendar year.

Notification of controlled transactions is submitted through the taxpayer's personal account at <https://my3.soliq.uz/>

The taxpayer, upon request of the tax authority within 30 calendar days must submit documentation regarding a specific transaction (group of homogeneous transactions).

### **Liability for violation**

Non-payment or incomplete payment of tax amounts by a taxpayer as a result of unlawful transfer pricing is subject to a penalty in the amount of 40% of the unpaid tax amount.

Penalties may be accrued for each calendar day of delay in fulfilling the obligation to pay tax.

# SEZ

## Special Economic Zones in Uzbekistan

A Special Economic Zone (SEZ) is a designated area in a country with a unique tax, legal and customs regime aimed at attracting foreign investment and stimulating regional development.

### Types of SEZs

- free economic zones
- special scientific and technological zones
- tourist and recreational zones
- free trade zones
- special industrial zones.

**Currently, there are 22 SEZs operating in the Republic of Uzbekistan. Of this, 12 focus on the industrial sector, 6 - on pharmaceuticals, 2 - on agriculture and 2 - on tourism.**

Special tax and customs rules, as well as regulations governing entry, exit and stay of citizens, employment, and other investment-friendly measures, can be established for SEZs.



**Important!**

All benefits and preferences for SEZ participants including foreign investors, apply only within the territorial framework.

In accordance with special customs regulations, the following may be introduced:

- temporary reduction of customs rates or their cancellation
- abolition or relaxation of non-tariffed import and export limits.

These rules do not apply to commodity transit through SEZs.

**Preferential customs payments.**

For CEZ participants, customs duties are waived on imports of:

- building materials not produced in the Republic of Uzbekistan, imported for investment project implementation, according to the approved order and investment agreement;
- technological equipment not produced in the Republic of Uzbekistan within the established list.

**Attention!**

Preferences do not apply to VAT and customs clearance. However, a 120-day postponement for VAT payment is possible.

Privileges regarding the payment of customs duties are outlined in the Customs Code and may also be provided by other legal acts.

Privileges are provided in the following forms:

- exemption from customs duties either permanently or for a certain period
- exemption for certain types of goods imported under the temporary import regime
- application of a reduced or zero rate of customs duty.

In addition to customs payment privileges, participants in most SEZs are exempt from the following taxes: land tax, income tax, property tax, profit tax, transport fees.

Tax exemptions are granted temporarily – from 3 to 10 years, based on the amount of investment:

USD 300,000	for 3 years
USD 3 - 5 million	for 5 years
USD 5 - 10 million	for 7 years
from USD 10 million	for 10 years. During the next five years, a 50% rate of income tax and single tax payment (turnover tax) will be used

### The grace period begins from the day of production start.

According to the tax and customs codes, SEZ participants are not exempt from payment of VAT, excise tax, tax on subsoil use, on excess profits and bonuses (applies to subsoil users), water tax, social tax, fixed tax, fees for the right to retail trade in goods and services of certain types.

One outstanding example of a free economic zone is IT-Park. IT-Park resident companies are exempt from all types of taxes and mandatory contributions to state trust funds, as well as social tax, customs duties for equipment, components and software imported for their own needs. PIT is 7.5 %, and tax on profit from dividends from foreign founders is 5%.

### Tax preferences for residents of IT-Park Uzbekistan

IT-Park Uzbekistan is a vast complex of facilities and buildings providing for the launch and promotion of promising start-ups, an extraterritorial SEZ for IT companies. IT-Park Uzbekistan provides an opportunity to implement business projects for purposeful and talented people in the IT sphere.

IT-Park Uzbekistan plays an important role in developing the digital economy and attracting investment in the IT sphere.


Its main objectives are:

- support of startups and innovative ideas, including the necessary infrastructure
- support of innovative projects, attracting specialists
- creation of favorable conditions for the development of the IT industry in the country by providing tax benefits, simplification of bureaucratic processes, access to resources.

IT-Park, besides the above mentioned, has one more especially attractive side for resident companies - according to the Decree of the President of the Republic of Uzbekistan No. UP-5099, up to 1 January 2028, they are granted the following exemptions: from all taxes, including social taxes and contributions; from customs duties for import of goods not produced in the Republic of Uzbekistan;

**Attention!**  
 The preference applies only to import of goods exclusively for own needs, and does not apply to customs duties.

- earnings of employees of IT-Park resident companies are subject to PIT at 7.5% rate
- also, these earnings are not included in the total annual taxable income of individuals.

**Attention!**  
 According to the legislation of the Republic of Uzbekistan, tax exemptions come into force from the 1st day of the month following the month of obtaining residency. And preferences on customs payments are applied from the moment of receiving a positive conclusion of the State Unitary Enterprise 'Centre for Complex Expertise of Projects and Import Contracts'.

IT-Park Uzbekistan grants residency only to the legal entities registered in the Republic of Uzbekistan.

A legal entity must submit the following to the IT-Park's management:

- Application
- Business plan
- Constituent documents.

**Important!**  
 The company must operate in one of the directions listed in Annex No. 2 to Cabinet Resolution No. 589. A legal entity can apply free of charge: by mail or by post; by e-mail to the following addresses: resident@it-park.uz, or info@it-park.uz, or website it-park.uz.

The consideration period is 15 business days. After this, the resident must sign an agreement with the management within 5 days. The management will then register the resident and issue a proper certificate within 3 days.



**Attention!**

In case of refusal to register, the applicant will be informed of the reasons. After correcting the errors, the application can be resubmitted.

IT-Park, along with providing resident status, offers companies various rights and preferences but also imposes certain responsibilities, including:

LICENCE
Within the framework of export revenues, pay dividends in foreign currency by crediting them to international payment cards
Within similar limits, pay salaries of foreign specialists in foreign currency to foreign bank cards
Export works and services for foreign currency through online shops without concluding a proper contract
RESPONSIBILITIES
Work exclusively in the direction outlined in the business plan.
Comply with the terms and conditions of the agreement with the IT-Park management.
Every month, by the 20th day of the month following the reporting period, deposit 1% of the total income into the deposit account of the management.
Submit information about the work according to the rules and within the deadlines, including copies of statistical and tax reports via the portal of the management.
Every year, by 1st July of the year following the reporting year, undergo audits of financial and business activities and special issues, with copies of the report and opinion to be submitted to the management.
Work in a new area only after the approval of an additional business plan by the management.
Each year, inform the management about training courses and agree on their program.



**Important!**

If the company fails to meet the obligations outlined above, it will lose its IT-Park Uzbekistan resident status. This means the company will also forfeit all associated benefits, particularly tax advantages.

## International bill of lading consignment notes

Annex No. 1 to the Instruction on preparation, accounting, filling in and processing of travel vouchers, consignment notes for carriers' trucks sheets, bills of lading for carriers' trucks, registered by the Ministry of Justice on 02.07.2004 No. 1382

Форма CMR

Форма CMR

1. Отправитель (наименование, адрес, страна) Consignor (name, address, country)		<b>Международная товарно-транспортная накладная</b> Данная перевозка, несмотря ни на какие прочие договоры, осуществляется в соответствии с условиями Конвенции о договоре международной дорожной перевозки грузов (КДПГ)					UAART № 000001 This carriage is subject notwithstanding any clause to the contrary. To the Convention on the contract for the international Carriage of goods by road (CMR)	
2. Получатель (наименование, адрес, страна) Consignee (name, address, country)		16. Перевозчик (наименование, адрес, страна) Carrier (name, address, country)						
3. Место разгрузки груза Place of unloading the goods (place, country)		17. Последующий перевозчик (наименование, адрес, страна) Successive carriers (name, address, country)						
Место / Place								
Страна / Country								
4. Место и дата погрузки груза Place and date of loading the goods (place, country, date)		18. Оговорки и замечания перевозчика Carriers reservations and observations						
Место / Place								
Страна / Country								
Дата/ Date								
5. Прилагаемые документы Documents attached								
6. Знаки и номера Marks and Nos.	7. Количество мест Number of packages	8. Род упаковки Method of parking	9. Наименование груза Nature of the goods	10. Статист. № Statistical number	11. Вес брутто, кг. Gross weight, kg.	12. Объем, м <sup>3</sup> Volume, m <sup>3</sup>		
Класс Class	Цифра Numerous	Буква Letter	ДОПОГ ADR					
13. Указания отправителя (таможенная и прочая обработка) Sender's instructions			19. Подлежит оплате To be paid by	Отправитель Sender	Валюта Currency	Получатель Consignee		
			Ставка Carriage charges					
			Скидки Deductions					
			Разность Difference					



	Надбавки Дополнительные сборы Supplementary charges						
Объявленная стоимость груза Declared value of goods							
(при превышении предела ответственности, предусмотренного гл. IV, ст.23, п. 3, указывается только после согласования дополнительной платы к фрахту)	Прочие Other charges						
	Итого к оплате TOTAL:						
14. Возврат Cash on delivery	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____	_____
15. Условия оплаты Instructions as to payment for carriage	20. Особые согласованные условия Special agreements						
Франко Carriage paid							
Не франко Carriage forward							

Оборотная сторона формы CMR / Back side of the CMR form

21. Составлена в Established in	Дата on				24. Груз получен Load accepted	Дата date	_____ 20
22. Прибытие_под_погрузку Arriving for loading	_____ час _____ hour	_____ мин _____ min	23. Путевой лист № Routing list №	от " " _____ 20 on " " _____ 20	Прибытие под разгрузку Arriving for unloading	_____ час _____ hour	_____ мин _____ min
Убытие Leaving	_____ час _____ hour	_____ мин _____ min	Фамилия водителя Name of drivers	_____	Убытие Leaving	_____ час _____ hour	_____ мин _____ min
Подпись и штамп отправителя Stamp and signature of sender			Подпись и штамп перевозчика Stamp and signature of carrier				
25. Регистрац. номер Тягач Tractor	Registration № Полуприцеп Trailer	26. Марка Тягач	Type Tractor	Полуприцеп Trailer			

Примечание:

Заполняются отправителем 1-15, включая 21+22 позиции, выделенные рамкой, заполняются перевозчиком /

Note:

Filled in by the sender 1-15, including 21+22 items highlighted by a frame, filled in by the carrier

## Invoice and Certificate of completion of work and services

INVOICE No. \_\_\_\_

Dated \_\_\_\_\_

to the Service Agreement No. \_\_\_\_ dated \_\_\_\_\_

<b>Company:</b>		<b>Client:</b>	
<b>Address:</b>		<b>Address:</b>	
<b>TIN:</b>		<b>TIN:</b>	
<b>VAT No.:</b>		<b>VAT No.:</b>	
<b>Bank:</b>		<b>Bank:</b>	
<b>Bank account:</b>		<b>Bank account (IBAN):</b>	
<b>Bank code (SWIFT):</b>		<b>Bank code (SWIFT):</b>	

Currency: \_\_\_\_\_

N п/п	Description of Works, Services / Наименование работ и услуг	Unit / Ед. изм	Quantity / Кол-во	Price / Цена	Total / Стоимость поставки	VAT/ НДС		Total including VAT / Стоимость поставки с учетом НДС
						Rate	Amount	
	1	2	3	4	5	6	7	8
1								
<b>Total / Итого:</b>								

Total for payment:

Итого к оплате:

General Director: \_\_\_\_\_

Received \_\_\_\_\_  
(signature of the recipient or authorized  
representative)

Place of Seal

via attorney No. \_\_\_\_ dated \_\_\_\_\_, 20 \_\_\_\_

Goods released by \_\_\_\_\_  
(signature of the responsible person from the supplier)

Certificate of completion of work and services No. \_\_\_\_\_

АКТ выполненных работ и услуг № \_\_\_\_\_

Tashkent city / г. Ташкент \_\_\_\_\_

Company:		Client:	
Address:		Address:	
TIN:		TIN:	
VAT No.:		VAT No.:	
Bank:		Bank:	
Bank account:		Bank account (IBAN):	
Bank code (SWIFT):		Bank code (SWIFT):	

We, the undersigned, \_\_\_\_\_ represented by \_\_\_\_\_ and \_\_\_\_\_ represented by \_\_\_\_\_, have drawn up this act that the works (services) for the total amount \_\_\_\_\_, performed (rendered) by the Contractor, fully meet the terms of the contract No. \_\_\_\_\_. The Customer has no claims and remarks to the Contractor.

No.	Name of works (services)	Unit Measurement	Quantity	Price	Amount
1					
2					
<b>TOTAL</b>					

"Client" does not have claims to the quality of performed works (services) /  
Претензий к качеству выполненных работ (услуг) «Клиент» не имеет.

SIGNATURES OF THE PARTIES/ ПОДПИСИ СТОРОН

COMPANY / КОМПАНИЯCLIENT/ КЛИЕНТ\_\_\_\_\_  
Stamp\_\_\_\_\_  
Stamp

# UNLOCKING BUSINESS GROWTH IN UZBEKISTAN



Founded by Ulf Schneider in 2003, SCHNEIDER GROUP is an international consulting company providing services and expertise to support international businesses as they enter markets and grow their business in Eastern Europe, Central Asia and the Caucasus. With offices in 15 countries, the company has excellent opportunities to work with clients operating in different regions and industries, and can leverage its extensive experience to provide a full range of business services across the region.

Since it opened in 2018, the Tashkent office of the international consulting company SCHNEIDER GROUP has seen dynamic growth and has established itself as a reliable and strong local service provider for market entry and business expansion in Uzbekistan. Over the 5 years, more than 50 international companies successfully started and consolidated their business in the expanding Uzbek market with the help of our 20 local experts in tax, legal, accounting and HR.

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## \* Key facts about our office

- \* 20 employees, including 2 legal experts and 1 tax expert
- \* 50+ clients, 90% of clients are from the EU
- \* Member of AmCham and AHK Central Asia
- \* Official representative of German Association of Small and medium-sized businesses (BVMW) in Uzbekistan
- \* Registered in the State Legal Services Provider Register

## YOUR CONTACTS



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# 1 team

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