



# Tax Agenda Uzbekistan

June 2025



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## No.

## Fact

## Action

1

### VAT on electronic services

- As of the end of 2024, a notable trend has emerged in Uzbekistan's tax administration concerning VAT on electronic services. International companies in e-commerce, IT, and entertainment sectors are receiving notifications from the Uzbekistan tax authorities regarding VAT obligations for services provided to individuals and entrepreneurs in Uzbekistan. This applies to both foreign companies registered as VAT payers and those that are not.
- Currently, over 60 internet companies are registered as VAT payers for electronic services in Uzbekistan. The tax authorities are scrutinizing bank card transactions and comparing them with VAT returns to ensure compliance. This underscores the importance of understanding Uzbekistan rules concerning VAT on electronic services and the registration process for foreign internet companies.

Determine whether your company provides B2C electronic services to individuals and entrepreneurs in Uzbekistan and thus should register as a B2C VAT payer and pay respective B2C VAT.

Clearly separate B2C and B2B transactions (including their segregation in the company's accounting systems in terms of Uzbekistan customers and payments done by them). In case the B2C VAT payers cannot provide clear breakdown of B2C and B2B services and relevant explanations, the tax authorities may attempt to consider all transactions originating from Uzbekistan as B2C related ones.



Jun

Jul

Aug

Sep

Oct

Use text boxes above the timeline to plan your actions for coming months

Compliance

Risk management

Cash-flow and ETR impact

## No.

## Fact

## Action

### E-commerce

- On 26 December 2024, the Cabinet of Ministers of Uzbekistan adopted Resolution # 885, aimed at advancing e-commerce in the country. This resolution introduces the changes.
- E-commerce operators:
  - Only resident legal entities of Uzbekistan are permitted to operate as e-commerce operators. This includes operators of electronic trading platforms, order aggregators, and digital streaming services.
  - A legal entity or individual entrepreneur that provides product information through their platform without obligations to conclude electronic contracts is not considered as an e-commerce operator.
  - Resolution # 885 mandates the National Agency for Perspective Projects, in collaboration with relevant ministries, to prepare draft regulatory acts within three months. However, as of the date of this publication, not all changes have been reflected in respective laws. These acts will propose amendments to the Tax Code and laws related to e-commerce and licensing, including:
    - Addition of new concepts and terms to e-commerce legislation.
    - Introduction of a notification-based operational procedure for e-commerce operators starting 1 July 2025.
    - Establishment of a register for e-commerce entities.
  - Additionally, the Tax Committee, alongside the National Agency for Perspective Projects, is tasked with assessing tax compliance among foreign entities providing electronic services in Uzbekistan. They will submit proposals for effective control mechanisms to the Cabinet of Ministers.

Analyze whether your company's activities fall under the scope of e-commerce in Uzbekistan.

Evaluate your company's business models to determine if it qualifies as e-commerce operator. If classified as such, your company must comply with the following requirements:

- Register as a legal entity in Uzbekistan.
- Adhere to e-commerce legislation (once enacted), personal data protection, copyright, consumer rights, and advertising laws.
- Provide requested information about their activities to the relevant state authority at no charge.
- Follow retail trade regulations.
- Maintain an operational information system.

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