



Tax Calendar 2017

Deadlines set by Uzbekistan law
for filing tax reports for 2017

Nº	Tax	For Q1	For Q2	For Q3	For Q4
1	Personal income tax	25 April	25 July	25 October	15 February or 25 March 2018**
2	Social security contributions	25 February 25 March 25 April	25 May 25 June 25 July	25 August 25 September 25 October	25 November, 2017 25 December, 2017 15 February or 25 March 2018**
3	Individual pension contributions	15 February 15 March 15 April	15 May 15 June 15 July	15 August 15 September 15 October	15 November 2017 15 December 2017 15 January 2018
4	Unified social contributions	25 February 25 March 25 April	25 May 25 June 25 July	25 August 25 September 25 October	25 November 2017 25 December 2017 15 February or 25 March 2018**
5	Corporate income tax	25 April	25 July	25 October	15 February or 25 March 2018**
6	Unified tax payments	25 April	25 July	25 October	15 February or 25 March 2018**
7	Obligatory National Road Fund contributions	25 April	25 July	25 October	15 February or 25 March 2018**
8	Obligatory Pension Fund contributions	25 April	25 July	25 October	15 February or 25 March 2018**
9	Obligatory contributions to non-budget funds to rebuild and re-equip secondary schools, professional colleges, academic lyceums and medical institutions	25 April	25 July	25 October	15 February or 25 March 2018**

* *Deadlines for the most common types of taxes and obligatory payments*

** *For companies with foreign investment and representative offices of foreign companies, annual financial statements should be submitted by 25 March of the year following the reporting year*

Other types of reporting

Please note that this Tax Calendar contains only general requirements for major taxes and other obligatory payments.

Uzbekistan law also establishes other types of reports and payments, such as statistical reports, currency control reports and other specific taxes, charges and duties. The complete range of reporting and payment deadlines depends on an entity's business activities.

How to contact us

Should you have any questions about the information in this issue of our Tax Calendar or any other questions regarding business operations in Uzbekistan, please do not hesitate to contact any of our team members.

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