



## **Export and import operations**

Tax & Legal, April 2017



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# Effective trading operations in Uzbekistan

Today Uzbekistan actively develops international trading. The country has own regulations which impacts on operations. This brochure briefly describes our services in this field.

Generally speaking, imports into and exports goods from Uzbekistan fall under the authority of the State Customs Committee. Some exchange control restrictions are placed on Uzbekistan residents (including Uzbekistan citizens and legal entities) and on foreign currency transactions. Residents and nonresidents can hold bank accounts in any currency. The regulator of exchange control is the Central Bank of Uzbekistan. Export-import operations are under focus of Tax authorities.

In the brochure, you also can find the list of countries most favorable treatment. Uzbekistan customs apply more beneficial customs duties to goods under most favorable treatment. Since the list can be changed, we would recommend that you use this brochure for general guidance purposes only and contact us to discuss any situation questions you may have.

Our team in Uzbekistan is ready to support and advice the optimal solutions for the business and trading operations in Uzbekistan.

# Recently passed and draft legislation

## Customs regulations

- Analysis of customs regulation
- Estimation of import-export duties
- Description of customs procedures



## Foreign currency regulation and Taxes

- Comprehensive advice on all currency regulation and control issues;
- Structuring of foreign trade transactions with local requirements
- Estimation of potential legal effects and risks
- Estimation of taxes and duties connected with import-export operations



## Contracts

- Preparation / review of import-export contracts
- Analyze of potential risks
- Developing optimal options for deals



## Terms of payments

- Optimal payment terms
- Developing legal payment options for trading



# Most favorable treatment

Republic of Austria



Bangladesh



Kingdom of Belgium



Republic of Bulgaria



Federative Republic of Brazil



United Kingdom of Great Britain and Northern Ireland



Republic of Latvia



Republic of Lithuania



Republic of Malta



Grand Duchy of Luxembourg



Kingdom of the Netherlands



Portuguese Republic



# Most favorable treatment

Republic of Hungary



The Socialist Republic of Vietnam



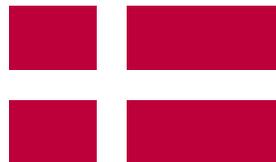
Federal Republic of Germany



The Hellenic Republic



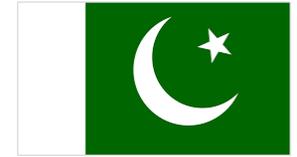
Kingdom of Denmark



Arab Republic of Egypt



Islamic Republic of Pakistan



Republic of Poland



Republic of Slovenia



Romania



The Slovak Republic



Republic of Singapore



# Most favorable treatment

The State of Israel



Republic of India



Republic of Indonesia



Islamic Republic of Iran



Republic of Ireland



The Kingdom of Spain



United States of America



Republic of Turkey



Republic of Finland



French Republic



Czech Republic



Swiss Confederation



# Most favorable treatment

Italian Republic



The Hashemite Kingdom of Jordan



Republic of Cyprus



The Republic of Korea



People's Republic of China



Kingdom of Sweden



The Republic of Estonia



Japan



Kingdom of Saudi Arabia



Malaysia



# Free trade area

The Republic of Azerbaijan



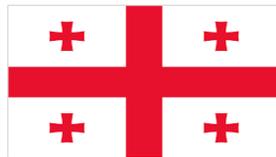
Republic of Armenia



Byelorussia



Georgia



Republic of Kazakhstan



Kyrgyz Republic



The Republic of Moldova



Russian Federation



Republic of Tajikistan



Republic of Uzbekistan



Ukraine





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