



**GRATA**  
INTERNATIONAL

Local Knowledge  
for Global Business

[www.gratanet.com](http://www.gratanet.com)

# Starting from November 1, a number of tax benefits will be canceled in Uzbekistan

According to the Presidential Decree "On measures to further improve the efficiency of the use of land resources and state property objects" No.УП-6027 dated July 15, 2020, the following benefits provided by the Tax Code are canceled:

- ▶ on land tax regarding land plots occupied by the State:
- ▶ places of health and recreation, in particular, holiday homes;
- ▶ places of mass recreation of the population and tourism, if allocated for business activities;
- ▶ health resort facilities, if located in tourist areas.
- ▶ on property tax regarding real estate objects used for the provision of health resort services, is located in tourist areas.

Moreover, the procedure established for applying increased land tax rates for unused areas will be extended to the abovementioned land plots.

## Practice areas

### [TAX](#)

## Locations

UZBEKISTAN

