## CORPORATE LAND TAX

## Taxpayers (Article 424 of the Tax Code of Uzbekistan)

Payers of corporate land tax shall be defined as the legal entities, including non-residents of the Republic of Uzbekistan, owning, possessing, using, or holding land plots under lease.

## Subject of taxation *(Article 424 of the Tax Code of Uzbekistan)*

The subject of corporate land tax shall be defined as land plots owned, possessed, used or held under lease by legal entities.

## Tax base *(Article 425 of the Tax Code of Uzbekistan)*

The following shall be the tax base:

For non-agricultural lands – the total area of the non-agricultural land plot excluding the areas of land plots not subject to taxation;

For agricultural lands – the normative value of land plots determined in accordance with the legislation excluding the land plots not subject to taxation.

## Tax incentives *(Article 428 of the Tax Code of Uzbekistan)*

Producers of energy from renewable sources shall be exempted from the corporate land tax for the land plots occupied by renewable energy units (with nominal capacity of 0.1 MW and more) for a period of ten years from the moment they are put into operation.

The following lands shall refer to non-taxable land plots:

Occupied by cultural, educational, healthcare facilities and facilities for social protection of the population;

Occupied by sports and fitness complexes, resort and health improvement areas for mothers and children, recreational homes, and training bases;

Occupied by protective forest plantations;

Lands where drip irrigation is used – for a period of five years from the beginning of the month in which the drip irrigation system was implemented;

Lands that are being newly reclaimed for agricultural purposes;

Irrigated lands, on which melioration works are carried out – for a period of five years from the beginning of works, according to the project approved by an authorized body;

Lands with new plantings of orchards, vineyards and mulberries – for a period of three years, regardless of the use of row spacing for sowing agricultural crops. Calculation of the period for which the benefit is granted for new plantings made in autumn shall start from January 1 of the following year, and that for plantings made in spring shall start from January 1 of the current tax period;

Lands of agricultural purpose and forest fund of scientific organizations, experimental and pilot training farms of research organizations and educational institutions of agricultural and forestry profile, used directly for scientific and educational purposes.

## Tax rates *(Article 429 of the Tax Code of Uzbekistan)*

Tax rates for non-agricultural land shall be set in absolute terms per one hectare. The exact amount of tax rates shall be determined by the Law of the Republic of Uzbekistan on the State Budget of the Republic of Uzbekistan.

The tax rate for agricultural land shall be set at 0.95 percent of the normative value of agricultural land.

With regard to land plots occupied by vacant buildings, unused production facilities, non-residential facilities, as well as unfinished construction objects, the tax shall be paid at increased tax rates on the basis of an opinion on their inefficient use issued according to the procedure established by legislation.

## Tax period *(Article 430 of the Tax Code of Uzbekistan)*

Tax period shall be a calendar year.

## Procedure for submission of tax reporting and payment of tax *(Article 424 of the Tax Code of Uzbekistan)*

Tax reports shall be submitted to the tax authority at the location of the land plot as follows:

For non-agricultural land – by January 10 of the current tax period;

For agricultural land – by May 1 of the current tax period.

Tax on non-agricultural land shall be paid as follows:

By turnover tax payers – by the 10th day of each first month of the quarter in the amount of one fourth of the annual tax amount;

By taxpayers not belonging to the turnover tax payers - by the 10th day of each month in the amount of one twelfth of the annual tax amount.

Tax on agricultural land shall be paid in the following order:

By September 1 of the reporting year – 30 percent of the annual tax amount;

By December 1 of the reporting year – the remaining tax amount.