



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024



Tax Reforms in Uzbekistan: Achievements and Promising Directions

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Digital solutions in Tax Administration



Increasing transparency in tax administration



Increasing the efficiency of tax authorities



Reducing the tax burden and improving business conditions



Combating the shadow economy and increasing tax revenues

International cooperation

Uzbekistan actively cooperates with the International Monetary Fund (IMF), the World Bank, the Asian Development Bank (ADB), the Organization for Economic Cooperation and Development (OECD), the United Nations Development Program (UNDP) and other authoritative international organizations in matters of further reform of the tax system.





Tax Administration Reform in Uzbekistan

Development of tax policy

Structural transformations

Improving tax administration

Wide application of IT technologies

Deductions to state target funds in the amount of 3.2% of turnover have been cancelled

The progressive scale of personal income tax with rates from 7.5% to 23% has been cancelled and a flat tax scale with a single rate of 12% has been introduced

The rate of Social tax has been reduced from 25% to 12%, the proceeds of which are sent to the Pension Fund

The property tax rate for legal entities has been reduced from 5% to 2%

Tax revenues as a share of GDP for 2019-2023

17,3%

92 350,0 billion soums
(9,7 billion USD)

2019

17,1%

103 561,6 billion soums
(9,9 billion USD)

2020

17,3%

127 970,4 billion soums
(11,8 billion USD)

2021

16,6%

148 501,2 billion soums
(13,2 billion USD)

2022

15,6%

165 917,5 billion soums
(13,4 billion USD)

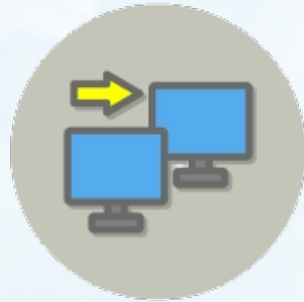
2023



Unified database of taxpayers

EXCHANGE OF DATA WITH EXTERNAL USERS

>60

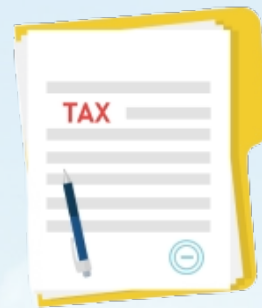


Ministries and agencies

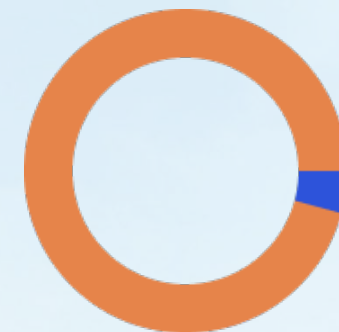
VOLUNTARY TAX FILING LEVEL



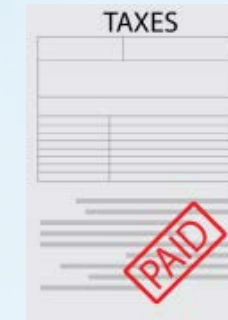
99,1%



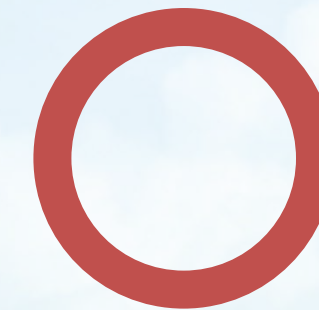
LEVEL OF VOLUNTARY TAX PAYMENT



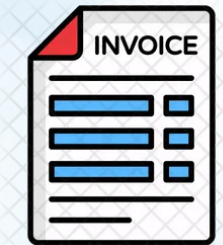
95,8%



ELECTRONIC INVOICE



100%



NUMBER OF INTERACTIVE SERVICES

>50



Interactive services

NUMBER OF ONLINE CASH REGISTERS

224,2
thousand



ONLINE CASH REGISTERS

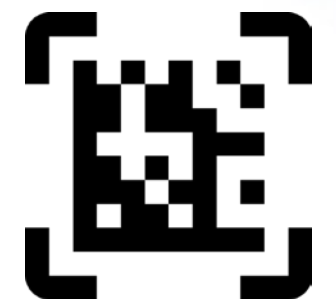


97,8%



Labelling

>5



Types of labelling goods

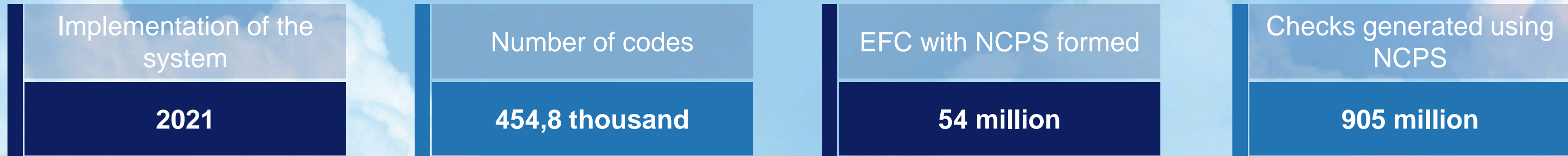


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National Catalogue of Products and Services (NCPS)



CAPABILITIES

Digitization of wholesale and retail trade turnover

Reliable and timely macro-metrics (prices, gross demand, supply, etc.)

Correct and automatic application of tax benefits

Micro-metrics (sales structure, prices, movement of goods, etc.)

Possibility of implementing transfer pricing mechanisms

Technological feasibility of the cashback system for buyers

Automation of tax reporting

Significantly improvement in the reliability of data in the Electronic Warehouse system





“Autocameral” automated auditing system

2022
 Launch of the system



the possibility of conducting a pre-audit (automated) analysis before the start of a desk audit



As of 2023, 6.6 trillion soums or 523.3 million US dollars of additional revenue to the budget due to the independent elimination of errors by taxpayers

01

02

03

04

05



More than 500 criteria have been developed and implemented, using which tax reporting indicators are compared with tax authority data



the ability to track errors and omissions in the tax reports in real time through the interactive tax services portal



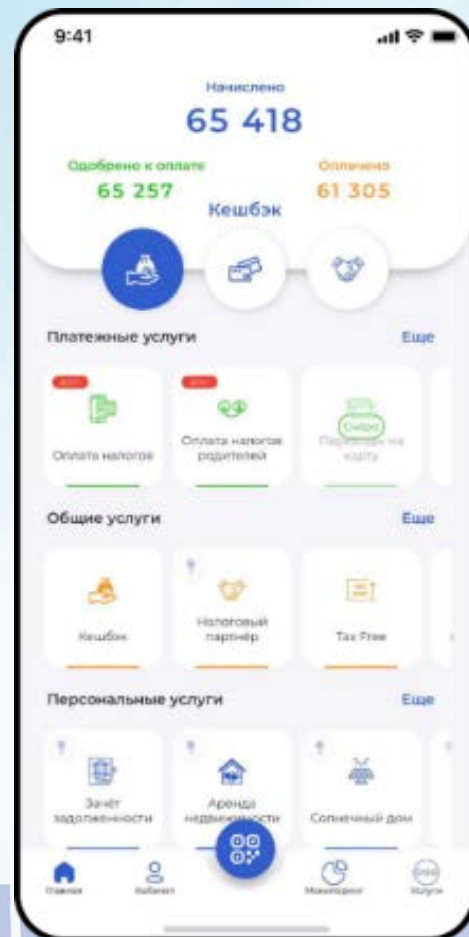
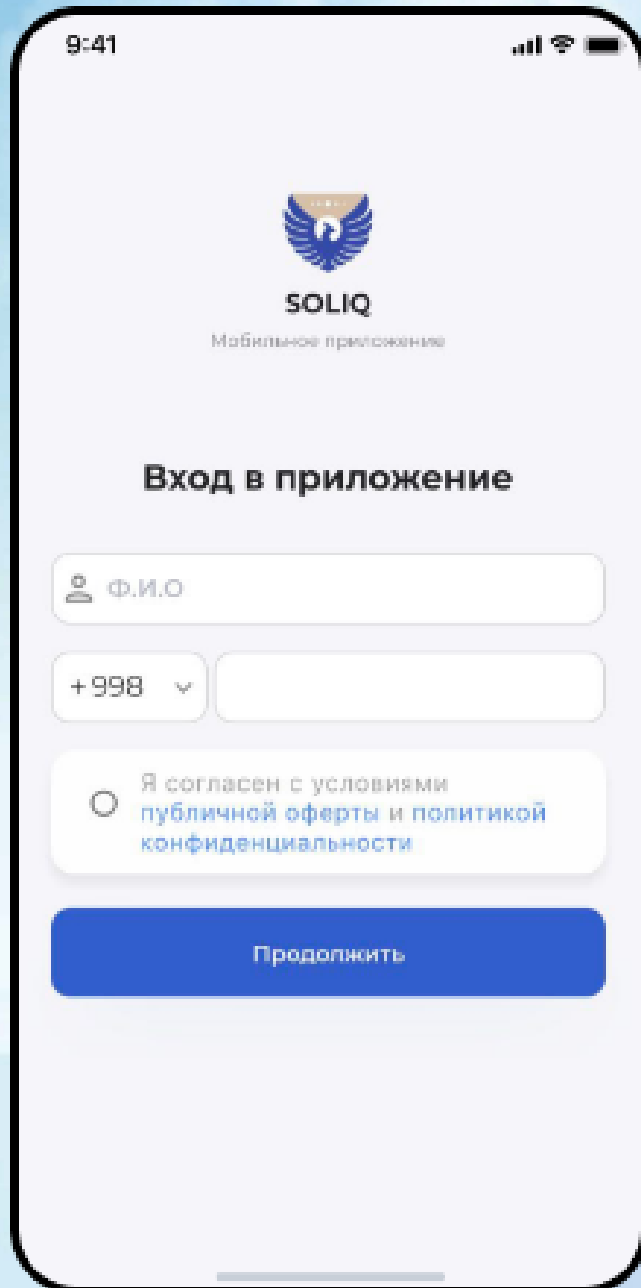


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“Soliq” (TAX) mobile application

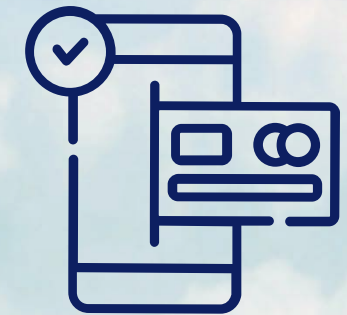


More than 15 types of services

- confirmation and refund of the Cashback amount
- payment of taxes and amounts of debts
- determination of wages
- Checking the status of reports
- checking for debt
- offenses

Active users

>5,4 mln



Registered checks

>525,1 mln



Сумма подтвержденного и возвращенного Cashback

>1,2 trillion soums
(97,1 million USD)



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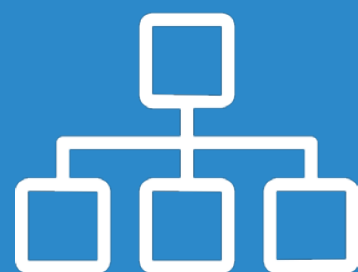


Strategic plans for 2030



Implementation of the Legal Institute of "Advanced Tax Clarification"

This involves coordinating the tax consequences of a transaction with the tax authority before it is concluded, which allows taxpayers to understand in advance the possible tax consequences of their actions.



Creation of a separate Structural Department within the Central Office of the Tax Committee

This structure will specialize in providing free services and tax consultations to taxpayers, as well as ensuring a centralized prompt response to all types of requests.



Formation of a special service for control over the activities of tax authorities

This service will have the authority to assess the effectiveness of tax administration, the correctness of business processes and the subsequent elimination of identified problems.



Creation of a separate Office for taxation of citizens with high incomes

The Office will operate on the basis of establishing an exchange of information with international organizations and tax authorities of other countries, which will allow for more effective control over the taxation of high-income citizens.



The 5th Belt and Road Initiative Tax Administration Cooperation Forum



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Thank you