**SOCIAL TAX**

The payers of the social tax shall be defined as ***(Article 402 of the Tax Code of Uzbekistan):***

legal entities of the Republic of Uzbekistan;

legal entities – non-residents of the Republic of Uzbekistan performing activity in the Republic of Uzbekistan through permanent establishments, representative offices and branches of foreign legal entities;

certain categories of individuals.

## Subject of taxation *(Article 403 of the Tax Code of Uzbekistan)*

The subject of social tax shall be defined as the employer's costs on remuneration of employees.

The subject of taxation for certain categories of individuals shall be defined as their entrepreneurial and/or self-employed activity.

**Tax base *(Article 404 of the Tax Code of Uzbekistan)***

The tax base shall be defined as the sum of costs paid for the remuneration of employees.

## Tax rates *(Article 405 of the Tax Code of Uzbekistan)*

Tax rates shall be set at the following amounts:

|  |  |  |
| --- | --- | --- |
| **No.** | **Taxpayers** | **Tax rates, as a percentage** |
| 1 | Taxpayers, except as provided for in paragraphs 2-4 | 12 |
| 2 | Budgetary organizations. | 25 |
| 3 | “SOS Children's Villages of Uzbekistan" Association | 7 |
| 4 | Taxpayers who employ persons with disabilities working in specialized workshops, sites and enterprises | 4.7 |

**Tax period** shall be a calendar year.

**Reporting period** shall be a month.

## Procedure for submission of tax reporting and payment of social tax *(Article 407 of the Social Tax Code of Uzbekistan)*

Tax reporting shall be submitted monthly no later than 15th of the month following the reporting period; and on results of a year – within the period of submission of annual financial statements.

Legal entities – non-residents of the Republic of Uzbekistan, carrying out activities in the Republic of Uzbekistan through permanent establishments shall submit tax reporting on the results of the year by March 25 of the year following the reporting.

Payment of tax shall be made monthly no later than the deadline for submission of tax reporting.