

Contacts



Mark Smith
Managing Partner
Deloitte Caspian Region
Tel.: +7 (727) 258 13 40
ext.4766
marsmith@deloitte.kz



Erkin Ayupov
Managing Partner
Deloitte Uzbekistan
+9 (987) 112,044 45
ext. 2761
erayupov@deloitte.uz



Oleg Troshin
Director
Uzbekistan Desk in Russia
+7 (495) 787 06 00,
ext. 5204
otroshin@deloitte.ru

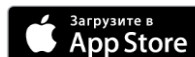


Yuriy Khalimovskiy
Director
Uzbekistan Desk in Russia
+7 (812) 703 71 06,
ext. 4534
yukhalimovskiy@deloitte.ru



Aidana Abdaliyeva
Director
Uzbekistan Desk in
Kazakhstan
+7 (727) 258 13 40,
ext. 5755
aabdaliyeva@deloitte.kz

TaxSmart App



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Doing business in Uzbekistan: new opportunities

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Benefits of doing business in Uzbekistan

Improving business climate in Uzbekistan is currently one of the top priorities for the country's leaders. The economy liberalisation agenda has opened new avenues for the business and investment in the country.

Deloitte will develop and help implement a tailor-made solution to suit your individual business needs, while staying on top of all regulatory changes.



Deloitte will navigate you throughout investment lifecycle

Market entry

- Currency controls and tax implications for investors
- Investor protection.

Setting up presence

- Available entity types
- Requirements for capital and manner of contribution (in cash and/or property)
- Appointment of local partner or manager
- Licensing
- Tax and customs compliance, special economic zones, incentives for foreign investors.

Day-to-day operations and management

- Vendor integrity check and analysis of business environment.

Talent and resources

- Personnel, labour and immigration compliance
- Land, infrastructure, ownership, lease, leaseholder protection
- Financing, local funding availability, tapping the foreign capital markets.

Market exit

- Exit procedures
- Investment and profit repatriation
- Distributions
- Tax audit and reporting.

Additional opportunities

- Privatisation.

Business services



Deloitte's service offering in Uzbekistan

Tax and legal

- Preparation of tax returns and representation before tax authorities
- Tax risk mitigation recommendations
- Currency control compliance
- Tailored personal investment structures
- Asset structuring in compliance with the statutory requirements
- Immigration compliance advisory
- Contesting regulations (or decisions of public authorities) that violate legitimate interests of businesses or individuals
- Settling disputes with clients, vendors or employees.

Risk management and financial advisory

- Financial modelling, including asset valuation and preparation of financial statements
- Transaction support
- Forensic investigation.

Audit and assurance

Consulting services



We will be happy to provide you with a full scope of professional services that will help your business succeed in the Uzbek market.