ADVIZEN



GUIDE FOR EMPLOYERS

Hiring and Migration in Uzbekistan

Contracts, payroll, the right to work and visas

2026

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AT A GLANCE

What an employer must know

Every hire rests on a written contract registered in the national labour system. For a foreign national the employer first obtains a confirmation of the right to work, and the contract is signed after it.

01

Contract and registration

A written contract, on paper or electronic, registered in the Unified National Labour System with the employer's e-signature.

02

Payroll by the 15th

The employer withholds 12% income tax, pays 12% social tax on top and files by the 15th of the next month.

03

Right to work

A foreign employee needs a confirmation that the employer obtains before the contract is signed.

04

Wide exemptions

Residence permit holders, investors, IT Park specialists, founders for up to three months and several other groups need no confirmation.

05

Visa and registration

Visa-free entry allows a stay, not work. The stay is registered within three working days of arrival.

06

Strong protection

Dismissal only on grounds set by law, with notice and severance. In a dispute the employer proves the grounds.

12%

Personal income tax, withheld by the employer

12%

Social tax, paid by the employer on top of gross pay

15

Working days for a decision on the right to work

5

Working days to register a paper contract

CHOOSING THE MODEL

Five ways to engage people

For a lasting team the answer is your own employee. The other models are regulated too, but each has a limit.

	How it works	When it fits	Main risk
Own employee Uzbek company	Your Uzbek company signs and registers a labour contract	A lasting team, managers, any role	Full employer duties from day one and strict dismissal rules
Outstaffing Employer of Record	An Uzbek provider employs the person for you	A start before your company is ready, short projects	Up to 9 months a year. Permanent establishment risk
Civil-law contract With an individual	A contract for a defined result or service	Genuine one-off work	The same payroll taxes, and reclassification as employment
Self-employed Uzbek citizens	The company withholds a 1% tax on the payment	Occasional services in listed activities	Cannot replace an employee doing the same work
Secondment From a group company	A worker of the group works at the Uzbek company	Specialists sent by the parent for a set period	Tax on the cross-border model and permanent establishment

TWO MORE OPTIONS

- **Remote staff abroad.** An Uzbek company may employ a foreigner working from abroad without a confirmation. Social tax is paid
- **Representative office.** Hires staff under the Labour Code. Foreign staff up to 40% of headcount and no more than five people

The contract and its registration

Form and registration

- Written, on paper or electronic in the **Unified National Labour System**
- A paper contract is entered there within **5 working days**, a termination within 3 working days. Changes are registered too
- A record not confirmed with the employer's e-signature counts as unregistered
- At hiring the employer may ask only for listed documents: passport, work record, military record, a diploma where the job needs one, and PINFL

Term and probation

- Indefinite, or fixed-term for up to **3 years** on grounds set by law. With renewals no longer than 5 years
- With a foreigner who came to work the contract is fixed-term and no longer than the confirmation
- Probation only if written in the contract. Up to **3 months**, or 6 months for heads, deputies and chief accountants
- During probation either side may end the contract with 3 days' written notice

WORKING TIME AND LEAVE

- **40 hours** a week at most. Night work and work on days off are paid at higher rates
- **Overtime pay** at least 150% for the first two hours a day and 200% after
- **Remote work** is ordinary employment. The contract sets equipment, communications and compensation
- **Overtime** only with written consent, up to 4 hours over two days in a row. No annual cap
- **Leave** at least 21 calendar days, plus 2 days for every 5 years of service, up to 8 extra
- **Inspections** by the labour inspectorate take place without prior notice since 1 September 2025

Notice, grounds and severance

Grounds and notice

- **Only on grounds set by law:** liquidation, redundancy, insufficient qualification, repeated or gross breach of duties
- Before redundancy the employer offers a suitable vacancy
- **Notice:** 2 months for liquidation and redundancy, 2 weeks for qualification, 3 days for misconduct. Notice may be replaced by pay
- Union consent only where a collective agreement requires it

Protection

- A pregnant employee may be dismissed only on liquidation
- No dismissal during sick leave, holiday or a business trip, except on liquidation
- The employer proves the grounds. Claims within 3 months, and reinstatement is enforced at once
- The final settlement, with all unused leave, is paid on the last day

2 months
Notice for liquidation and redundancy

50–200%
Severance, of average monthly pay by length of service (Art. 173)

14 days
Notice when an employee resigns

3
Working days to register the termination

RESIGNATION AND SMALL EMPLOYERS

- A head gives 2 months' notice, deputies and the chief accountant 1 month
- Under Decree UP-126 companies with up to 50 staff have lighter rules, such as 7 days' notice. We check how they apply case by case

Payroll taxes and benefits

12%
Personal income tax for residents and non-residents

12%
Social tax on top of gross pay (Art. 405)

15th
Of the next month, for the return and payment

5 days
Of sick leave a year paid by the employer

Withholding and filing

- Income tax is withheld at source. The **0.1%** pension contribution is part of it
- Monthly return and payment by the 15th, the annual return by 15 February
- Since 2026 returns come pre-filled. Uncorrected, they count as agreed
- A foreigner on an Uzbek payroll pays income tax from the first day, resident or not

Pay and benefits

- Salary in soums, at least twice a month. In practice the contract may state a currency equivalent
- From day 6 of sick leave the Social Insurance Fund pays. Maternity benefit is paid by the Fund too
- Tax residence after more than 183 days in any 12 months
- Treaty relief for short stays usually helps only a genuine secondee paid from abroad

SPECIAL REGIMES

- **IT Park.** 7.5% income tax and no social tax until 1 January 2028
- Some sectors, such as textiles, have temporary reduced social tax rates
- **Creative Industry Park.** Income tax and social tax halved until 1 January 2031
- The regime for foreigners under Decree UP-180 covers only foreign income and applies once the Tax Code is amended



FOREIGN EMPLOYEES

The confirmation of the right to work

There is no general quota. Each application is tested against local candidates and the real need for the staff.

How it is issued

- Issued by the labour authority, currently the Ministry of Employment and Poverty Reduction. The employer applies at a Public Services Centre or on my.gov.uz
- Local labour test within 5 working days, then a decision within **15 working days** (Law ZRU-642, Art. 111)
- Refusal only on listed grounds. Past hiring of foreigners without a confirmation is one of them

How long it lasts

- **Up to 3 years** for qualified and highly qualified specialists, up to 1 year for others. Renewals without limit
- **Qualified:** higher education, 5 years of experience, salary of at least USD 30,000 a year. **Highly qualified:** a top 1,000 university and at least USD 60,000
- Salaries of these specialists are checked against tax data every quarter

15
Working days for the decision

3 years
Longest term, for qualified specialists

20
Working days before expiry to apply for renewal

5
Foreigners at most in a representative office, within 40% of staff

EXEMPTIONS

Who needs no confirmation

For many employers the first question is whether a confirmation is needed at all. The visa and both registrations still apply.

- **Founders** of foreign and joint enterprises for up to 3 months, including a founder who is the head
- **Residence permit holders,** who work on general terms
- **Remote staff** while they work physically from abroad
- **Holders of the Vatandosh card**
- **Investors** who put at least 8,500 BCV into the shares of the company
- **Foreign specialists** of IT Park residents
- **Staff of accredited representative offices,** within the cap on foreign staff
- **Other groups:** diplomats, media, teachers at Presidential schools, staff of TIFC participants and cases under international treaties

Qualified specialists also get

- Part-time work without a separate confirmation
- 30 working days to find a new employer, with the confirmation and visa still valid
- A multiple-entry work visa for the contract, up to 3 years
- For the highly qualified, a residence permit with the family for the term of the contract

THE FOREIGN DIRECTOR

A hired director who is not a founder usually needs a confirmation from the first day. The investor exemption covers only individuals who invested their own funds. A founder who is the head should apply well before the three months run out. We check each case.



VISAS AND STAY

Entry, registration and residence

Entry and visas

- **Visa-free:** most CIS citizens without a time limit, citizens of the EU, the UK, the US, China, Korea, Japan and the Gulf states for 30 days. It allows a stay, not work
- **Work visa E** for the term of the confirmation, issued after it. For visa-free nationals we check the need case by case
- **INV and IT visas:** multiple entry for up to 3 years, for investors and on the recommendation of the IT Park. **Business visa:** up to 1 year

Registration and residence

- **Registration of stay** within 3 working days of arrival. For an employee the host company files
- **PINFL,** the personal number for payroll, obtained after registration
- **Families** of INV and IT visa holders get guest visas for the same term. A working spouse needs an own confirmation
- **Residence permit** holders work without a confirmation and register at their place of residence

GOOD TO KNOW

- An e-visa gives up to 30 days and is not a work visa
- A new address is registered within 10 working days. One registration lasts up to a year

Outstaffing, contractors and secondment

Outstaffing

- Regulated by Law ZRU-642 and Cabinet of Ministers Resolution No. 706. No licence is needed
- The provider is an Uzbek company, and the work is done in Uzbekistan
- Up to **9 months** in a calendar year, extended by agreement with the worker's consent
- Pay no lower than for the client's own staff. The client is secondarily liable for wages and benefits

Contractors

- Pay to an individual for work or services bears the same **12% and 12%** as salary
- A civil-law contract that in fact governs work is reclassified as employment from its start date
- A self-employed person pays 1%, withheld by the company since 2026
- Moving an employee to self-employment for the same work invites reclassification

SECONDMENT AND PERMANENT ESTABLISHMENT

- **Local contract.** The Uzbek company signs a fixed-term contract for up to 1 year, plus 1 more, pays the salary and obtains the confirmation
- An outstaffed worker who sells or negotiates for a foreign client may create a permanent establishment
- **Cross-border invoice.** The foreign company keeps paying and charges for the staff. Social tax applies to at least 90% of the contract value
- Whether a foreign company without a local presence can be the client of outstaffing we check case by case

ROADMAP

Hiring a foreign specialist

Allow three to four weeks to the confirmation, then the visa. The order of steps matters most.

Start	**Exemptions and model** Whether a confirmation is needed, which visa and which way to engage
First week	**Application** Passport, qualification documents and a draft contract that states the salary
Up to 15 working days	**Confirmation** Local labour test and decision, then issue once the fee is paid
Then	**Work visa** For the term of the confirmation
3 working days	**Registration of stay** Filed by the host company after arrival, then PINFL
First month	**Contract and payroll** Contract registered in the labour system, taxes from the first salary

WHERE EMPLOYERS GO WRONG

- A contract signed before the confirmation
- Past hiring without a confirmation
- A stay unregistered for more than 3 days
- A salary below the category threshold

HOW WE HELP

One team for every hire

We run the legal, payroll and migration side of hiring, so that your people can start on time and on the right terms.

01 **Choice of model**

Own employees, outstaffing, contractors or secondment.

02 **Contracts and policies**

Labour contracts, IP clauses and registration in the labour system.

03 **Right to work**

Exemption check, application and renewals.

04 **Visas and registration**

Work and IT visas, registration of stay and PINFL.

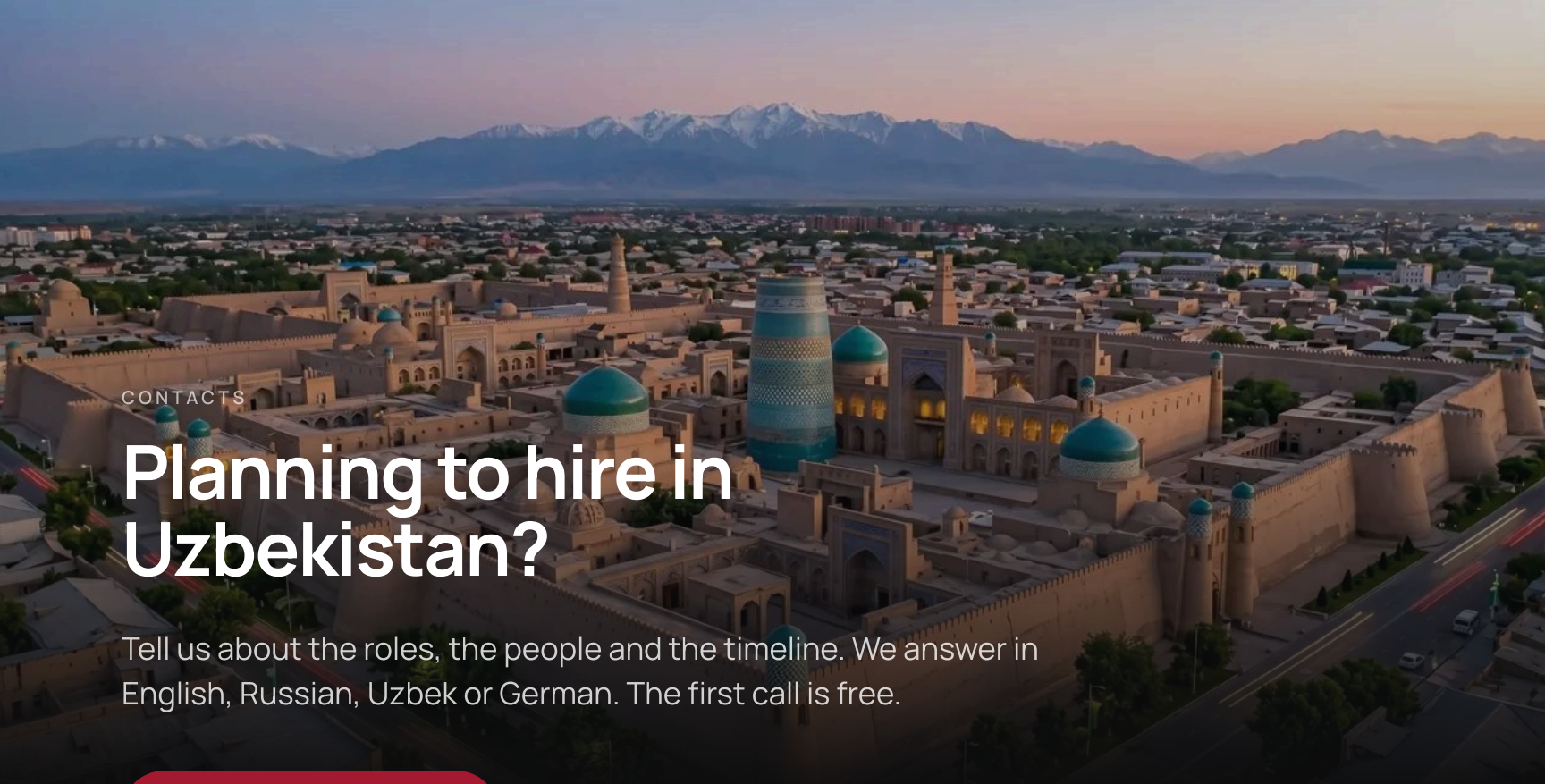
05 **Payroll**

Monthly payroll, tax returns and special regimes.

06 **Changes and exits**

Transfers, dismissals and disputes with staff.





CONTACTS

Planning to hire in Uzbekistan?

Tell us about the roles, the people and the timeline. We answer in English, Russian, Uzbek or German. The first call is free.

Book an introductory call

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