ADVIZEN



GUIDE FOR TECHNOLOGY COMPANIES

IT Business in Uzbekistan

IT Park, relocation and hiring for technology companies

2026

advizenco.com · info@advizenco.com · +998 33 488 48 88

Edition of November 2026



WHY UZBEKISTAN

A growing base for IT teams

A large young workforce, a time zone between Europe and Asia and one of the most generous tax regimes for IT companies in the region.

Software development, outsourcing and IT services are among the fastest growing exports of the country. Many foreign companies use Tashkent as a delivery centre for clients in Europe, the Middle East and the CIS.

The IT Park is the main instrument. Its residents are exempt from most taxes, their employees pay a reduced personal income tax, and they can hire foreign specialists without work permits.

GMT+5

One time zone, no daylight saving

39.0m

Population, 2026 census

$921.5m

Exports of telecom, computer and information services, 2025

7.5%

Personal income tax on salaries at IT Park residents until 1 January 2028

WAYS TO START

Three ways to start working in Uzbekistan

Most IT companies move from the first to the third over a few months. The starting point depends on how quickly the team must start and how large it will be.

	Employer of Record No local entity	Own LLC Standard tax regime	LLC and IT Park Special IT regime
How it works	A local employer hires your staff and runs payroll and HR. You direct the work	Your own Uzbek company employs the team and signs the contracts	Your Uzbek company becomes an IT Park resident
How fast	The team can start within days	Registration takes 2 to 3 days once the documents are ready	LLC registration, then up to 15 working days for the IT Park review
Taxes	Standard payroll taxes	15% profit tax, 12% VAT, 12% personal income tax, 12% social tax	Exempt from most taxes and 7.5% personal income tax until 2028
Foreign staff	Work permit needed	Work permit needed	No work permit. IT visa available
Suits	Testing the market, small teams, the first months	Businesses outside the IT Park list or without export income	IT companies with a growing team and export income

The right choice depends on the activities, the team and the export income. We go through it on the first call.

Becoming a resident

The IT Park (Technological Park of Software Products and Information Technologies) admits Uzbek legal entities that carry on IT activities from its official list.

Who can apply

- Uzbek legal entities only. A foreign company first registers a local LLC
- Software development and IT services
- IT outsourcing and business process outsourcing
- Data processing and other activities on the list in Resolution PP-589

Who cannot

- Since 1 April 2026, payment organisations and payment system operators
- Marketplaces
- Microfinance organisations

These activities lost access to the benefits under Presidential Resolution PP-388 of 26 December 2025.

From registration to resident status

1
Register an LLC
State registration of the Uzbek company
2 to 3 days

2
File the application
Application and business plan, filed online

3
Review
By the IT Park directorate
Up to 15 working days

4
Resident status
Agreement with the IT Park and entry in the register of residents

Benefits apply from the first day of the month after the company is entered in the register of residents.

Keeping the status

Resolution PP-388 tightened the regime from 1 April 2026. Residents now have to earn part of their income from exports and pay a monthly contribution to the park.

20%

Minimum export share of total income from 1 April 2026

35%

Minimum export share of total income from 1 January 2027

1%

Monthly contribution, as a share of revenue, when the export share is met

If the export share is not met

The contribution rises to 2% of revenue at UZS 5 to 100 billion of revenue and to 3% above UZS 100 billion.

From 2028 to 2040

The exemption from all taxes except VAT continues to 1 January 2040, but only for residents whose exports exceed 50% of total income (Tax Code, Art. 483).

IN PRACTICE

- Plan the share of export contracts before applying, not after
- Keep the contracts, invoices and payments that prove export income
- Track the export share every month and report to the IT Park on time

Standard regime and IT Park

	Standard regime	IT Park resident
Profit tax	15%	Exempt
VAT	12%, 0% on exports	Exempt until 1 January 2028, payable from 2028
Property, land and water taxes	Property tax 1.5%	Exempt
Social tax	12%, paid by the employer	Exempt
Personal income tax on salaries	12%	7.5% until 1 January 2028 (UP-5099), not added to the employee's annual income
Dividends to non-resident founders	10% withholding tax, a treaty may reduce it	Resident rates until 1 January 2040 when exports exceed 50% of income (Art. 483)
Customs on equipment	Standard duties	Only clearance fees on equipment and software for own needs not produced in Uzbekistan

Rates as of November 2026 under the Tax Code, Decree UP-5099 and Resolutions PP-589 and PP-388. Benefits apply only when their conditions are met.



RELOCATION

Moving people to Uzbekistan

Entry and IT visa

- **Visa-free entry:** citizens of most CIS countries without a time limit, citizens of the EU, the UK, the US, China, Korea, Japan and the Gulf states for 30 days
- **E-visa** online for many other nationalities
- **IT visa:** multiple entry for up to three years, on the recommendation of the IT Park, for IT specialists, investors, founders and managers of residents. Renewable without leaving the country

Work and registration

- **No work permit** for foreign specialists employed by IT Park residents
- **PINFL,** the personal identification number, for each foreign employee
- **Registration of stay** within three working days of entry
- Other employers need a work permit for each foreign employee: up to three years for qualified and highly qualified specialists, up to one year for others

FAMILIES

Plan visas and registration for spouses and children together with the employee. The IT Park exemption from work permits covers the specialist, not family members.

Employing the team

Labour Code essentials

- Written contract, on paper or electronic, registered in the Unified National Labour System
- Probation of up to three months
- 40-hour week, at least 21 calendar days of annual leave
- Remote work is allowed and set out in the contract
- An employee resigns with 14 calendar days' notice
- Dismissal by the employer only on grounds listed in the Code, with notice and severance

Payroll

- Salaries are paid in soums, taxes are withheld every month
- IT Park residents withhold 7.5% until 1 January 2028 and pay no social tax
- Other employers withhold 12% and pay 12% social tax on top of salary

BANKING

- Accounts in soums and in foreign currency with Uzbek banks
- Payments between residents inside Uzbekistan in soums, cross-border payments in any currency
- Accounts with foreign banks only where a law or decision allows it

TIMELINE

A typical relocation plan

The team can start under Employer of Record and move to the company once it becomes an IT Park resident.

Start	**Introductory call and plan** Structure, documents and timeline for the team
First week	**Team starts under Employer of Record** Optional, while the company is set up
2 to 3 days	**Registration of the LLC** Once the founder's documents are apostilled and translated. Bank account application at the same time
Up to 15 working days	**IT Park application and review** Filing, agreement and entry in the register
In parallel	**Visas, PINFL and registration** For employees and their families
After status	**Team moves to the company** Employment contracts with the resident and payroll
Every month	**Ongoing compliance** Tax and IT Park reporting, export share, payroll

BEFORE YOU START

Where time is lost

A few points are worth planning early. We check them for each case before the work starts.

Common pitfalls

- The apostille of the parent company's documents is often the longest step
- The company must actually be present at its legal address
- With foreign founders the bank checks the founders and beneficial owners separately
- Intellectual property created by employees should be assigned to the company in the contract
- Founders that do not qualify for resident rates on dividends should check the tax treaty with their country

Main documents

- [ ] Parent company charter and register extract, apostilled and translated
- [ ] Decision to establish the Uzbek company
- [ ] Passport of the director
- [ ] Legal address of the company
- [ ] Business plan and planned export contracts for the IT Park
- [ ] Passports valid for at least six months, and apostilled marriage and birth certificates for families

Requirements can differ by nationality and are updated often. We confirm the exact list for each case.

THE FIRST STEP

The introductory call ends with a choice of structure, a list of documents and a timeline for your team.

HOW WE HELP

One team for the whole move

01 **Employer of Record**

Your team starts in days under our contracts.

02 **Company registration**

LLC, bank account, digital signature and legal address.

03 **IT Park application**

Eligibility review, business plan, filing and follow-up.

04 **Visas and registration**

IT visas, PINFL and registration for employees and families.

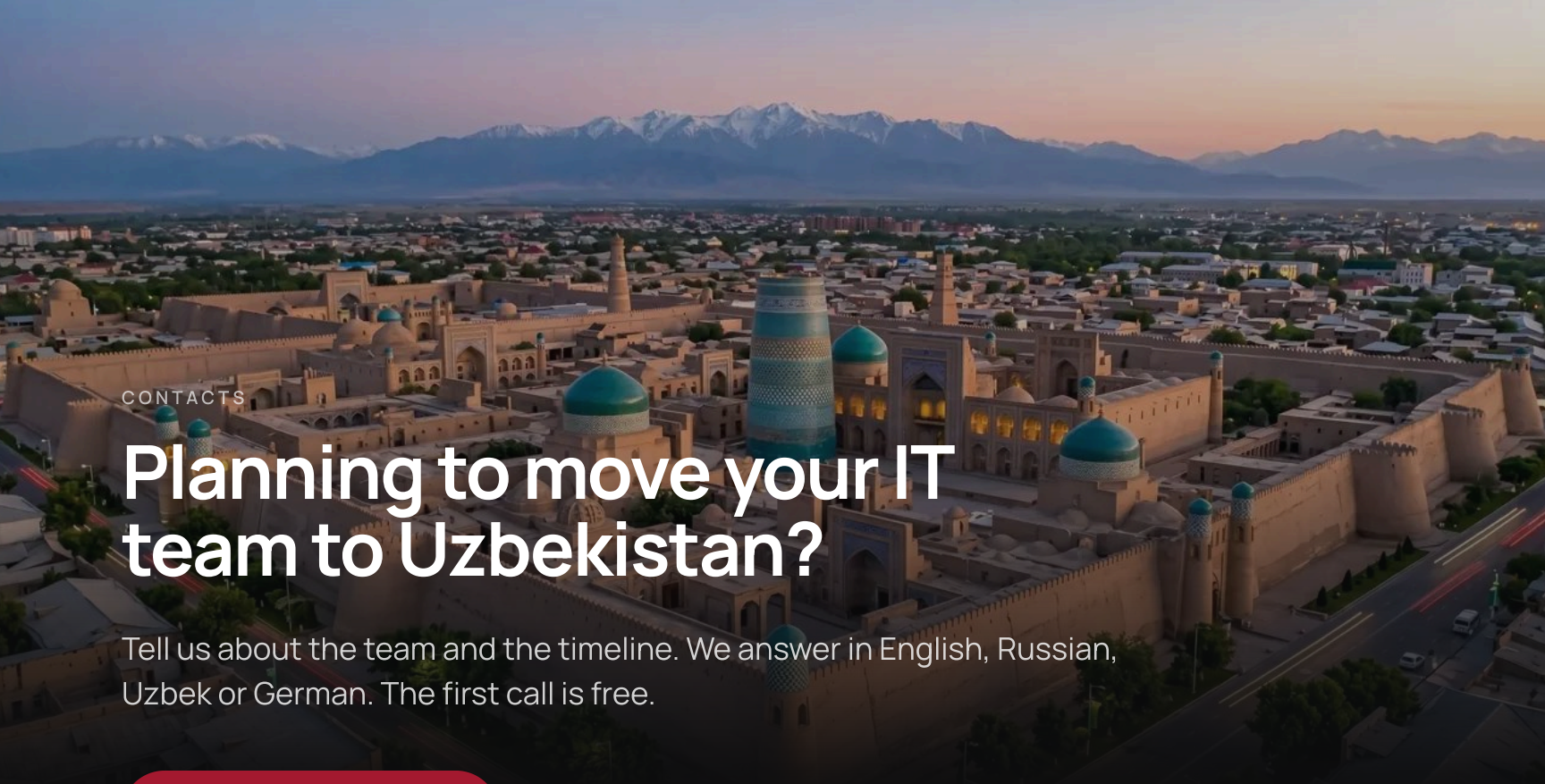
05 **Accounting and reporting**

Bookkeeping, tax and IT Park reporting, export share tracking.

06 **Legal and tax advice**

Client contracts, IP, dividends, tax treaties and permanent establishment risk.





CONTACTS

Planning to move your IT team to Uzbekistan?

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

Book an introductory call

WEBSITE

advizenco.com

EMAIL

info@advizenco.com

PHONE

+998 33 488 48 88

TELEGRAM

t.me/advizen

LOCATION

Tashkent, Uzbekistan

advizenco.com

© 2026 Advizen Consulting LLC, Tashkent. This guide is for general information only and is not legal, tax or immigration advice. Rules as of November 2026.