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# Company formation in Uzbekistan

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## Company formation in Uzbekistan



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Emblem

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|---|---|
| **Common form** | LLC (limited liability company) [1] |
| **Registry** | Public Services Agency (my.gov.uz) [1] |
| **Minimum capital** | None [1] |
| **Directors** | 1 director [1] |
| **Local director** | Not required [1] |
| **Corporate tax** | 15% [2] |
| **VAT / sales tax** | 12% [2] |
| **Typical timeline** | Often 1–3 working days online [1] |
| **Tax treaties** | Domestic rates and treaty list [7] |
| **Currency** | Uzbekistani sum (UZS) |

**In short:** To set up a company in Uzbekistan, most founders form an LLC, registered with the Public Services Agency (my.gov.uz). [1] Minimum capital: none. Corporate tax: 15%. Registration: often 1–3 working days online (as of November 2026).

**Short guide.** Tax figures come from PwC Worldwide Tax Summaries (reviewed 27 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the Public Services Agency (my.gov.uz) before filing.

Companies in **Uzbekistan** can be registered online through the government services portal, often within a few days. Corporate tax is 15% and VAT 12%.

## Business structures

Most founders in Uzbekistan form an LLC, registered with the Public Services Agency (my.gov.uz). [1] Other forms are listed below.

- **LLC** – the usual company form for private businesses

## Requirements

Minimum share capital in Uzbekistan (2026): none. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Uzbekistan.
- Articles of association; standard templates are often available.

## Registration process

Typical time to register a company in Uzbekistan (2026): often 1–3 working days online. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Public Services Agency (my.gov.uz).

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the State Tax Committee.

## Taxation

The corporate tax rate in Uzbekistan in 2026 is 15%. [2] Standard VAT or sales tax: 12%. [2]

| Tax | Rate and notes |
|---|---|
| Corporate income tax | 15% |
| VAT / indirect tax | 12% |
| Withholding tax on dividends to non-resident companies | 10% |

## Ongoing compliance

**Annual compliance in Uzbekistan:** Companies file annual financial statements and tax returns with the State Tax Committee, and keep their details up to date with the Public Services Agency. [1]

## Double tax treaties

Uzbekistan has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

### Domestic withholding tax on payments to non-resident companies

| Dividends | Interest | Royalties |
|---|---|---|
| 10% | 10% | 20% |

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Uzbekistan lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

## Frequently asked questions

**How long does it take to register a company in Uzbekistan?**

Typical registration time in Uzbekistan: often 1–3 working days online (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

**What is the minimum share capital for a company in Uzbekistan?**

Minimum share capital in Uzbekistan: none (as of November 2026).

**What is the corporate tax rate in Uzbekistan in 2026?**

The corporate tax rate in Uzbekistan in 2026 is 15%. See the Taxation section for reduced rates and other taxes.

**Can a foreigner own 100% of a company in Uzbekistan?**

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Uzbekistan: not required.

**What withholding tax applies to dividends paid from Uzbekistan?**

Uzbekistan withholds 10% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

## Official registries and resources

- Public Services Agency (my.gov.uz)
- State Tax Committee

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

## See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

## References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.


1. Official Public Services Agency (my.gov.uz) . Government of Uzbekistan. Accessed November 2026.
2. Official State Tax Committee . Government of Uzbekistan. Accessed November 2026.
3. Uzbekistan: Corporate – Taxes on corporate income (reviewed 27 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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**Source:** https://companyformationwiki.com/company-formation/uzbekistan/
**Version:** last updated 25 November 2026. Check the online version for later changes.

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