



### Uzbekistan Legislation Update

Notification on controlled transactions for 2022

**The deadline for submission of notification on controlled transactions for 2022 is coming soon according to the TP rules in Uzbekistan**

Dear Sir/Madam,

We would like to remind you that taxpayers having controlled transactions should submit the notification on controlled transactions (further - Notification) in accordance with the transfer pricing rules effective in the Republic of Uzbekistan from 1 January 2022. The Notification should be submitted to the tax authorities at the place of registration on an annual basis not later than the deadline for submission of annual financial statements for a calendar year of the controlled transactions.

The form and rules for preparing the Notification are established by Appendix 2 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 111 dated 10 March 2022.

We will be glad to help you with preparing the Notification. Please contact us.

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