

# Guide on state inspections in Uzbekistan

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# Foreword



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In Uzbekistan, wide-ranging reforms are being implemented to ensure the smooth conduct of entrepreneurial activities, create favorable business conditions, and enhance the investment attractiveness of the republic. Significant efforts have been made to eliminate bureaucratic barriers to business development, including the abolition of counter inspections and all types of unscheduled inspections, as well as the reduction and simplification of certain licensed activities and permit procedures in the field of entrepreneurship.

These reforms aim to make Uzbekistan more attractive for business operations, both for local and foreign entrepreneurs. They create conditions under which businesses can develop without unnecessary administrative obstacles, which in turn promotes overall economic growth and improves the standard of living in the country.

In this Guide, we will familiarize you with the main inspections provided for by the legislation of Uzbekistan, the procedure for conducting them, and your rights and obligations. We will detail the types of inspections that exist, how they are conducted, and what you need to know to be prepared for them, which will undoubtedly be useful for effective interaction with regulatory authorities and minimizing the risks associated with inspections. Our Guide will help you better understand local legislation and take advantage of all the opportunities it provides. Whether you are an experienced entrepreneur or just starting your business, this information will be valuable to you and help you conduct business in Uzbekistan with confidence and success.

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# General information

The term “**inspection**” should be understood as a one-time control carried out by regulatory authorities to ensure that business entities comply with laws and other legislative acts regulating their activities.

The **main principles of state control** over the activities of business entities are:

- Legality, objectivity, and transparency in the activities of regulatory authorities;
- Protection of the rights and legitimate interests of legal and natural persons;
- Non-interference in the activities of business entities.

It is worth noting that there is also a priority on the rights of the entrepreneurial entity, according to which all unavoidable contradictions and ambiguities in the legislation arising in connection with the conduct of entrepreneurial activities are interpreted in favor of the entrepreneurial entity.

The admission of officials from regulatory authorities to inspect the activities of business entities is carried out with the presence of a special permit for conducting inspections, an identity card, and grounds for the inspection.

**The grounds** for conducting a scheduled inspection, including the inspection of financial and economic activities of business entities (legal entities), by regulatory authorities are:

- An extract from the coordination plan for conducting inspections of business entities, issued by a special authorized body or its corresponding territorial subdivision;
- An order from the regulatory authority issued based on the coordination plan, indicating the purposes of the inspection, the composition of the inspecting officials, and the timelines for the inspection.

Since September 1, 2018, scheduled inspections not related to the financial and economic activities of business entities, as well as control

inspections of their activities, have been canceled. Starting from this date, inspections of business activities are initiated based on the results of the "risk analysis" system. This system implies conducting inspections depending on the degree of risk of violations of the legislation by the relevant business entity. All inspections conducted by regulatory authorities are subject to mandatory registration in the Unified Electronic Inspection Registration System. Inspections conducted without such registration are deemed illegal. The results of all conducted inspections must be entered by the regulatory authorities into the Unified Electronic Inspection Registration System within three days after their completion.

Starting from April 1, 2019, the coordination of inspections of business activities and the control over their legality by regulatory authorities are assigned to the Commissioner under the President of the Republic of Uzbekistan for the protection of the rights and legitimate interests of business entities..

Inspections of business activities are carried out with the consent of the authorized body or with its notification through registration in the Unified Electronic Inspection Registration System. Exceptions are operational-search measures and audits conducted based on criminal procedural legislation.

Regulatory authorities have the right to initiate an inspection if one of the following grounds is present:

- Appeals from individuals and legal entities about violations of the law, except for anonymous appeals;
- Results of the "risk analysis" system;
- Information provided by other state authorities about violations of the law;
- Information about violations of the law obtained from mass media and other information sources, including the Internet.

It is not allowed to conduct an inspection **without notifying** the business entity in the established manner, except for inspections conducted by the state fire supervision authorities.

During the inspection, officials of the regulatory authority are obliged to act within their powers and the issues defined in the inspection program. Inspections should be conducted during the business hours of the business entity to minimize the impact on its activities.

**Business entities have the following rights during inspections:**

- Not to fulfill the requirements of the regulatory authority officials that are not related to the inspection issues.
- To participate in the inspection personally or through a representative.
- Not to provide requested documents if they have already been provided during previous inspections.
- To request the recusal of an expert and ask for the appointment of another expert.
- To participate in the expertise, provide explanations to the expert, and familiarize themselves with the expert's conclusion.
- To familiarize themselves with the inspection materials and receive the inspection act.
- To appeal against unlawful actions of officials and the results of the inspection.
- Not to admit officials to the premises if the inspection order is not issued or not presented, the inspection is not coordinated with the authorized body, there is no special permit, or the entry in the Inspection Registration Book is refused (except in cases of refusal by the entity to receive documents).

**The obligations of business entities during inspections include:**

- Not to obstruct the lawful activities of officials and fulfill their lawful requirements related to the inspection.

- To provide officials with the opportunity to study and analyze documents and information, including on electronic media.

**Officials of the regulatory authorities have the right during inspections:**

- To demand and study documents and information of the business entity, including on electronic media.
- To inspect the territories and buildings of the business entity.
- To issue mandatory instructions for eliminating identified violations.
- To summon the business entity to provide explanations regarding the inspection.
- To raise the issue of the responsibility of guilty persons before the relevant authorities.
- To involve audit organizations and experts in the inspection based on a contract.
- To apply measures of responsibility provided by the law.

**During inspections, officials of regulatory authorities are obliged to:**

- Present the business entities with documents authorizing the inspection.
- Not to interfere with the activities of business entities.
- To inform the business entity about the purpose of the inspection, their rights, and obligations.
- To make entries about inspections in the Inspection Registration Book in the prescribed manner.
- To ensure the preservation of state secrets, commercial or other confidential information.
- To formalize the results of the inspections with an act and leave one copy with the inspected entity on the day of the inspection's completion.
- To enter inspection results into the Information System.
- To conduct preventive measures.
- To take measures provided by the law upon detecting violations.

The duration of various types of inspections varies:

- Inspections based on complaints from individuals and legal entities about violations of the law or initiated by regulatory authorities based on the results of risk analysis last **from 1 to 10 days**. Exceptions include desk and field tax inspections as well as tax audits. Regulatory authorities must notify the business entity of the start of inspections based on the results of the "risk analysis" system at least 10 working days in advance.
- Field tax inspections conducted by the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan **should not exceed 10 days**.
- Inspections related to the liquidation of a legal entity conducted by the Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan **should not exceed 30 days**.
- Inspections on issues within the competence of the Competition Development and Consumer Protection Committee of the Republic of Uzbekistan should be conducted within a period **not exceeding 10 days**.
- Inspections regarding compliance with consumer protection and advertising laws are conducted **within 1 day**.
- Thorough and control inspections for compliance with fire safety requirements are conducted once a year, while operational inspections based on complaints from

individuals and legal entities or information from media and other sources **should not exceed 10 days**. These inspections are carried out by the Ministry of Emergency Situations of the Republic of Uzbekistan.

The maximum duration of inspections established by law can be extended only once upon a justified request from the regulatory authorities with the permission of the Commissioner under the President of the Republic of Uzbekistan for the protection of the rights and legitimate interests of business entities. The extension period cannot exceed the original inspection duration.

Business entities have the right to deny entry to officials of regulatory authorities to conduct inspections in cases where:

- The inspection order is not properly issued;
- The inspection is not properly coordinated with or the Commissioner for the Protection of Entrepreneurs' Rights is not notified;
- There is no special permit granting the right to inspect the activities of business entities;
- They refuse to enter information in the Inspection Registration Book.

Starting from January 1, 2023, regulatory authorities are prohibited from conducting inspections of business entities' activities based on functions not included in the register of state control functions in the "**Unified State Control**" information system.



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# Tax inspections

Tax control in the Republic of Uzbekistan is carried out by the state tax authorities through the registration of taxpayers, taxable objects, and objects related to taxation, budget and state targeted fund revenues, tax inspections, and other forms provided for by tax legislation.

The state tax authorities include the **Tax Committee under the Cabinet of Ministers of the Republic of Uzbekistan**, state tax departments of the Republic of Karakalpakstan, regions, and the city of Tashkent, as well as district, city, and district tax inspections within the city.

Tax control is carried out in two main forms: tax inspections and tax monitoring.

**Tax inspections** are conducted to monitor compliance with tax legislation by taxpayers, fee payers, and tax agents. They are based on the study and analysis of data about the taxpayer available to the tax authorities.

There are three types of tax inspections:

1. Desk tax inspection;
2. Field tax inspection;
3. Tax audit.

Access to the territory and premises of the inspected entity is granted upon presentation of service identification cards and the order for conducting the tax inspection by the tax authority officials. These officials are entitled to request documents necessary for the inspection.

The seizure of documents and items is carried out based on a resolution in the presence of witnesses and the persons from whom they are being seized. Documents and items not related to the subject of the inspection are not subject to seizure.

A **desk tax inspection** is conducted by the tax authority based on the analysis of the tax reports, financial statements submitted by the taxpayer (tax agent), and other documents and information about their activities available to the tax authority.

During a desk tax inspection, it is prohibited to:

1. Enter the taxpayer's territory;
2. Inspect the taxpayer's territory and premises;
3. Request documents from the taxpayer or summon them;
4. Seize the taxpayer's documents and items.

Exceptions are cases when a desk tax inspection is conducted for the purpose of reimbursement (refund) of the value-added tax amount.

Before starting a desk tax inspection, tax authorities may conduct a **pre-inspection analysis**. This analysis is automated and is based on the submitted tax reports and other information about the taxpayer's activities using information systems, without the participation of the taxpayer.



A **field tax inspection** represents the inspection of the fulfillment of specific obligations of taxpayers in the calculation and payment of taxes and fees, as well as other obligations stipulated by tax legislation. During a field tax inspection, the accounting documentation, the movement of inventory and cash flows, as well as other information related to the taxpayer's activities, are analyzed.

As part of the field tax inspection, tax authorities may conduct preventive measures and timing studies, inspect the use of cash registers and payment terminals, and carry out other tax control measures. The duration of a field tax inspection **does not exceed ten days**.

A **tax audit** is an inspection of the correctness of the calculation and payment of taxes and fees for a specific period. The audit is conducted for taxpayers (tax agents) classified as high-risk.

The taxpayer receives a notification of the tax audit **at least thirty calendar days** before its commencement. However, the tax authority has the right to start a tax audit without prior notice if there are signs of tax evasion.

The duration of a tax audit **should not exceed thirty days** but can be extended to two to three months. Tax authorities cannot conduct more than one tax audit on the same taxes for the same period, except when new circumstances are discovered that were unknown to the tax authority during the initial audit. In such cases, a repeat tax audit may be scheduled.





# State fire supervision

State fire supervision is conducted to ensure compliance with fire safety requirements by state and economic management bodies, local government authorities, citizen self-governance bodies, organizations, their officials, and citizens, as well as to take measures based on the results of inspections.

The Department of Emergency Prevention of the Ministry of Emergency Situations of the Republic of Uzbekistan provides methodological guidance, coordination, and control over the activities of state fire supervision bodies.

**The state fire supervision bodies** include:

- The Department of Coordination of State Fire Supervision Activities, the Department of Prevention in Urban Development, and the Department of Organization of Fire Safety for Particularly Important and Categorized Objects, which are part of the Department of Emergency Prevention of the Ministry of Emergency Situations of the Republic of Uzbekistan;
- The emergency management departments of the Republic of Karakalpakstan, the city of Tashkent, and the regions;
- Fire safety organization centers (departments, divisions) directly subordinate to the Department of Fire Safety Organization at Particularly Important and Categorized Objects, as well as the special search and fire-rescue department "Kamchik";
- District (city) emergency departments;

- Fire safety departments (divisions, groups) at objects of special state importance or increased fire and explosion hazard, directly subordinate to the emergency departments.

Inspections at objects of special state importance or increased fire and explosion hazard are conducted by officials of the state fire supervision bodies on a contractual basis in accordance with the requirements of the contracts concluded with the administration of these objects.

Objects owned by legal and physical persons, regardless of their organizational and legal form, are subject to inspections by state fire supervision authorities as follows:

- Detailed (initial) inspection and control inspection — no more than once a year;
- Operational inspection — based on applications from physical and legal persons, information received from the media, and other sources.

The frequency of detailed inspections of objects is determined based on the fire hazard group of these objects, as approved by the corresponding order of the Minister of Emergency Situations. Residential sector objects are inspected based on the analysis of fires and their causes.

## **Rights and obligations of officials of state fire supervision bodies**

State inspectors of districts (cities) at objects of particular state importance or increased fire and explosion hazard have the right to:

- Supervise the compliance with fire safety requirements by organizations, officials, and citizens, except for those under the supervision of higher-level inspectors;
- Conduct inspections of territories, buildings, structures, and premises to monitor compliance with fire safety requirements and to prevent violations;
- Request information from organizations about the state of fire safety, details of fires, and technical documentation on fire-hazardous materials and products;
- Suspend the operation of production areas, the use of specific premises and equipment upon detecting fire safety violations, provided it does not lead to the cessation of the entire building or production;
- Draw up protocols, review cases of administrative offenses, and impose administrative penalties for fire safety violations;
- Conduct preventive measures at objects owned by business entities during construction, major repairs, reconstruction, and technical re-equipment of buildings;
- Conduct fire inspections and surveys of residential premises with the consent of owners or tenants;
- Perform fire-prevention surveys of objects with mass nighttime occupancy, evaluating the readiness of duty personnel, the condition of evacuation routes, and the operability of fire alarm systems;
- Provide organizations' managers and citizens with certificates or mandatory orders to eliminate fire safety violations.

## **Senior state inspectors of districts (cities) and their deputies, in addition to the above rights, also have the right to:**

- Issue mandatory orders to ensure fire safety regarding goods (works, services), including halting production and suspending the sale of goods that do not meet fire safety requirements.
- Submit proposals to local government authorities to establish a special fire-prevention regime.
- Propose to local self-governing bodies the implementation of fire safety measures.
- Make representations for disciplinary action against individuals who systematically violate fire safety requirements and take measures to eliminate the causes of administrative offenses.
- Cancel or amend illegal and unreasonable decisions made by lower-level inspectors.
- Appoint experts to determine the causes of fires, assess the state of fire safety in buildings and structures, evaluate the fire and explosion hazard of technological processes, industrial equipment, products, substances, and materials, as well as assess the state of the working and surrounding environment.

**Senior assistants to the Chief State Inspector** of the Republic of Karakalpakstan, regions, and the city of Tashkent for fire supervision at facilities of particular national significance or with increased fire and explosion hazards, in addition to the aforementioned rights, also have the authority to oversee the organization of activities of republican and local executive authorities and economic associations to ensure fire safety in accordance with the law.

**Chief State Inspectors** of the Republic of Karakalpakstan, regions, and the city of Tashkent for fire supervision at facilities of particular national significance or with increased fire and explosion hazards, in addition to the aforementioned rights, have the authority to fully or partially suspend the operation of buildings, structures, specific productions, as well as prohibit the manufacture and release of fire-hazardous substances, materials, and products that pose a threat of fire and/or safety hazard to people, in accordance with the law.

**Senior assistants to the Chief State Inspector of the Republic of Uzbekistan for fire supervision, in addition to the aforementioned rights, also have the authority to:**

- oversee the organization of activities of republican state and economic management bodies, as well as local authorities, in terms of ensuring fire safety in accordance with the law.
- review urban planning documentation for construction, major repairs, reconstruction, expansion, and technical re-equipment of buildings, structures, and other facilities when there are justified deviations from current fire safety requirements or in the absence of such requirements.

**The Chief State Inspector of the Republic of Uzbekistan for fire supervision and their deputies, in addition to the aforementioned rights, also have the authority to:**

- establish general fire safety requirements for settlements, territories, buildings, and structures;

- independently or jointly with republican and local executive authorities and economic associations, organize the development of regulatory legal acts in the field of fire safety, including those regulating the procedure for the development, production, and operation of fire-technical products and regulatory acts in the field of technical regulation;
- approve project documentation for construction, major repairs, reconstruction, expansion, and technical re-equipment of buildings, structures, and other facilities in terms of compliance with fire safety requirements when there are justified deviations from current fire safety requirements or in the absence of such requirements;
- review project documentation in the established manner for compliance with fire safety requirements of current urban planning norms and rules, and provide advice and recommendations on this matter;
- conduct competitive-based control over the fulfillment by design and construction organizations of fire safety requirements stipulated by current urban planning norms and rules during the construction and reconstruction of facilities;
- review special technical conditions developed for the design and construction of public and administrative buildings based on the practices of developed countries;
- approve regulatory documents in the field of technical regulation containing fire safety requirements;

## **Officials of the state fire supervision bodies are obliged to:**

- Timely and fully exercise their authority to prevent, detect, and suppress violations of fire safety requirements.
  - Conduct fire prevention education, teach fire safety measures, and promote the development of junior firefighter brigades in educational institutions.
  - Carry out fire prevention propaganda to educate the public on fire safety issues and methods through media, specialized literature, promotional materials, exhibitions, competitions, and conferences.
  - Assist in the organization of fire-technical commissions, voluntary fire brigades, and departmental fire supervision in organizations and settlements.
  - Comply with the law and respect the rights of citizens and organizations.
  - Visit the facilities (territories and premises) of organizations to conduct supervision activities for compliance with fire safety requirements only during the performance of their official duties, presenting their service IDs and documents for conducting inspections.
- Not hinder representatives of organizations and individual entrepreneurs from being present during inspections and provide explanations on inspection matters.
  - Provide the heads of organizations and entrepreneurs with copies of inspection materials and necessary information.
  - Inform the heads of organizations and entrepreneurs of the inspection results.
  - Consider the severity of violations and their potential danger when determining measures for identified violations, avoiding unjustified restrictions on the rights of citizens and organizations.
  - Prove the legality of their actions when challenged.
  - Inform the heads of executive authorities and organizations about the fire safety condition of subordinate facilities to take timely measures.
  - Improve work on fire prevention and the implementation of state fire supervision.
  - Inform the public about the fire safety condition of facilities and settlements, the occurrence of fires, and the results of supervisory activities..



# Standardization

**The Agency for Technical Regulation of Uzbekistan under the Ministry of Investments and Foreign Trade of the Republic of Uzbekistan** is a state management body that implements state policy in the field of technical regulation, standardization, conformity assessment, and metrology.

State supervision over the compliance with standards and standardization legislation is carried out by state inspectors who represent state management bodies. These inspectors have a wide range of powers that allow them to effectively fulfill their duties.

For example, a **state inspector has the right to:**

- Access official and production premises of the economic entity in the prescribed manner.
- Receive documents and information from the economic entity necessary for conducting state supervision.
- Use technical means and involve specialists of the economic entity when conducting state supervision.
- Take samples and specimens of products to control their compliance with mandatory standard requirements, with the cost of samples and testing expenses attributed to the costs of the inspected economic entities.
- Issue orders to eliminate identified violations of mandatory standard requirements at the stages of production, preparation for production, sale, use, storage, transportation,

and disposal of products.

- Prohibit the sale of products in case of the economic entity's evasion of inspection.

**The Chief State Inspector of the Republic of Uzbekistan for ensuring compliance with legislation in the field of technical regulation, standardization, conformity assessment, and metrology, and their deputies, in addition to the above rights, have the exclusive right to:**

- Apply administrative penalties to officials of economic entities and individual entrepreneurs guilty of violating mandatory standard requirements.
- Decide on imposing fines on legal entities guilty of violating mandatory standard requirements and file a lawsuit to recover the fine if these legal entities do not pay the fine within a month on a voluntary basis.
- Issue orders to prohibit production or suspend the sale, use of inspected products if they do not comply with mandatory standard requirements.
- Prohibit the sale of imported products that do not meet standard requirements and have not undergone state registration.

For non-compliance with the orders of state inspectors on the prohibition of production or suspension of the sale, use of inspected products, officials of economic entities, and individual entrepreneurs are held administratively liable.





# Sanitary

**The Sanitary and Epidemiological Welfare and Public Health Service of the Republic of Uzbekistan** is responsible for methodological guidance, the collection and analysis of medical statistics, conducting inspections and surveys to identify factors adversely affecting public health, and ensuring compliance with sanitary regulations (SanPiN). Moreover, the Service also applies administrative measures for violations in the sanitary and epidemiological sphere.

**The Sanitary and Epidemiological Service and its organizations have the following rights, among others:**

- Conduct inspections at facilities in the event of a threat of infectious diseases or disasters posing a threat to life and health;
- Conduct inspections of entrepreneurs by notifying the authorized bodies through the Unified Electronic Inspection Registration System for up to ten days using laboratory methods and involving free experts;
- Check the activities of entrepreneurs in the event of a threat of an emergency, epidemic, danger to life and health, mass poisonings, and diseases, in accordance with the legislation.

For methodological guidance over the maintenance, collection, and analysis of medical statistics, as well as identifying factors adversely affecting public health, **the Sanitary and Epidemiological Service performs the following functions:**

- Collect, summarize, and analyze medical statistics data in healthcare system institutions and other government bodies;
- Identify trends and patterns affecting public health and the spread of diseases;
- Provide methodological assistance in maintaining, collecting, and analyzing medical statistics;
- To fulfill its assigned tasks and functions, the Sanitary and Epidemiological Service has the following rights, among others;
- Conduct inspections at facilities in the event of a threat of infectious disease spread or man-made/natural disasters posing a threat to life and health;
- Check the activities of business entities in the event of a threat of an emergency, epidemic, mass poisonings, and group diseases in the prescribed manner.

**The Sanitary and Epidemiological Service performs the following functions to check the compliance of legal and physical entities with sanitary norms and rules (SanPiN) and apply administrative measures for their violations in the prescribed manner:**

- Conduct state sanitary and epidemiological supervision over compliance with sanitary norms by government bodies, economic associations, and individuals using laboratory and instrumental methods;
- Inspect catering enterprises, production, transportation, storage, and sale of food products, etc.;
- Inspect enterprises providing water supply and sewage services;
- Inspect entities providing trade and household services, including hairdressing and cosmetology services, where workers must undergo medical examinations;
- Inspect medical and diagnostic institutions providing treatment and preventive services;
- Inspect entrepreneurs providing medical services to the population;
- Control mandatory and periodic medical examinations of workers at controlled facilities;
- Control compliance with sanitary norms in public catering and when working with radiation, noise, vibration, and other harmful factors;
- Control work with ionizing and non-ionizing radiation, noise, vibration, and other harmful factors;
- Control factors causing occupational diseases and temporarily suspend infected workers;
- Recommend employers to suspend workers with infectious diseases or those who have not undergone a medical examination;
- Publish information on compliance with sanitary norms and cooperate with international organizations;
- Improve regulatory legal acts in accordance with international standards..



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