

TAX FREE

Travel Around Uzbekistan
with Benefits



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A Country Open to Tourists

Uzbekistan is a unique tourist destination and a country where tourism is recognized as a strategic sector of the economy. The ancient UNESCO cities - Samarkand, Bukhara, and Khiva with their magnificent architectural heritage, as well as the cities of southern Uzbekistan - Shakhrisabz and Termez and the authentic towns of the Ferghana Valley with their unique culture and vibrant nature have long

held top positions on the must-visit lists of travelers from all over the world. Uzbekistan is one of the safest tourist destinations, where the comfort of visitors is ensured by high-quality service in numerous hotels and guesthouses, while safety is maintained by the tourist police and law enforcement agencies. And now, tourists in Uzbekistan can also receive refunds on the money they spend.



The Tax Free System in Uzbekistan

The Tax Free system is an international system for refunding Value Added Tax (VAT). Travelers who make purchases abroad should not pay this part of the cost of goods and services, as they are not citizens of the country they are visiting. For this reason, tourists can receive a refund of the VAT amount on purchases made during their trips abroad.

In Uzbekistan, the system was first introduced on January 1, 2023. Currently, the VAT refund system operates in five international airports of the country: Tashkent, Samarkand, Bukhara, Ferghana, and Urgench.

How it Works

The essence of the system is that a foreign tourist can receive a refund of part of the VAT on purchases made at retail outlets in Uzbekistan. Such a system operates in about 50 countries worldwide, where tourists are refunded VAT when leaving the country.

Main Conditions:

- The buyer must be a foreign citizen;
- The purchase amount must be at least 300,000 Uzbek soums;
- The goods must be unused and in their original packaging;
- The receipt must be registered in the Tax Free system



New Reform

In March 2026, a Resolution of the President of the Republic of Uzbekistan "On Measures to Improve the Value Added Tax (VAT) Refund System for Foreign Citizens" was adopted.

According to the resolution, starting from April 1, 2026:

A VAT refund system for foreign citizens will be implemented in all international airports of the republic;

- Foreign citizens will have the option to receive their VAT refund in cash. In this case, 85% of the established VAT rate will be refunded to the foreign citizen, while 15% will be allocated to pay for the services of the Tax Free system operator;
- The VAT refund to a foreign citizen's bank card will be processed no later than 3 working days after the export of the goods.
- The minimum purchase amount eligible for a VAT refund is set at 300,000 Uzbek soums (including VAT);
- The limited list of goods previously covered by the Tax Free system is abolished (except for food products).



Important Changes Introduced by the Resolution

The VAT refund system will now be gradually implemented not only at airports and railway stations, but also at border customs checkpoints. In addition, not only large shopping centers but also retail outlets will be widely involved in the system.

For foreign citizens, the procedure for obtaining a VAT refund on purchased goods will be simplified. To ensure transparency in settlements, the extensive use of digital technologies and mobile applications is planned.

It has also been established that budgetary and corporate customers must first consider the possibility of purchasing goods and services from local producers, including audit and tax consulting services.

How to Receive a Refund

- Download the "Soliq" mobile application from the App Store or Google Play Market.
- In the "General Services" section, select "Tax Free" and scan the QR codes on the receipts for the purchased goods.
- Before departure, go to the Tax Free counter at the airport.
- Present your boarding pass, the purchased goods, and an identity document to the staff at the counter. It is important that the goods are unused, in their original packaging, and with the passenger.
- After the goods are verified, the refund will be automatically transferred to a bank card or account.



Which Goods Are Eligible for Tax Free

According to the new rules, restrictions on product categories have been largely removed, meaning that a VAT refund can be received for almost any goods purchased in retail stores, provided that they are exported abroad.

Among the previously approved categories of goods are: dried fruits, nuts, perfumes, cosmetics, leather goods, fur products, wooden items, carpets, silk products, clothing and accessories, footwear, ceramic items, household appliances, mobile phones, watches, toys, sports goods, and others.

The Tax Free refund amount will be returned after the 25th day of the month following the month in which the purchase was made, once the departure of the foreign citizen from the territory of Uzbekistan has been confirmed.

