



Uzbekistan's Education Sector

Market entry analysis (intelligence report) - July 2019

Contents

1. Background information on Uzbekistan

- Geographical profile
- Demographics
- Language
- General socio-economic background
- Doing business in Uzbekistan
- Income levels

2. Education market outlook

- Education landscape in Uzbekistan
- Market summary – kindergartens
- Market summary – schools
- Key developments
- Market outlook/trends
- Gaps in the market

3. Uzbekistan's schools and kindergartens

- Intro to Uzbekistan's private school/kindergarten market
 - Private schools and private kindergartens association
 - Salaries and benefits
 - School locations
 - Kindergarten locations
 - Market growth
 - Problems in the market
 - Tuition fees and other school charges
 - School and kindergartens size
 - Age range
-

Contents

- Curricula and examinations
- School facilities
- Capacity utilization

4. Review of top private schools

5. Review of top private kindergartens

6. New upcoming high-end international schools and kindergartens

- Westminster International School in Tashkent
- Cambridge International School in Tashkent

7. Education policy and legislation

- Licensing and other regulatory requirements
- Immigration requirements
- Corporate aspects
- Language and curriculum requirements

8. Taxation in Uzbekistan

- General information
- Fiscal incentives for non-public schools and kindergartens
- Key taxes

9. Public-private-partnership framework

10. Feasibility study for kindergartens

11. Appendices

- Projections of kindergarten coverage in Tashkent
- Number of students studying in each class/grade by districts of Tashkent (academic year 2018-2019)
- Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

Background information on Uzbekistan

1

Background information on Uzbekistan

Geographical profile

Title

Officially Republic of Uzbekistan with 12 provinces and one autonomous republic

Location

Located in Central Asia and is one of the world's only two double landlocked countries.

Threats

Since the 1960s, the decade when the overuse of the Aral Sea began, it has shrunk to about 10% of its former area. Due to this problem, high salinity and contamination of the soil with heavy elements are especially widespread in the regions adjacent to the Aral Sea.

Capital city

Tashkent. The city is home to over 3 million people.

Land area

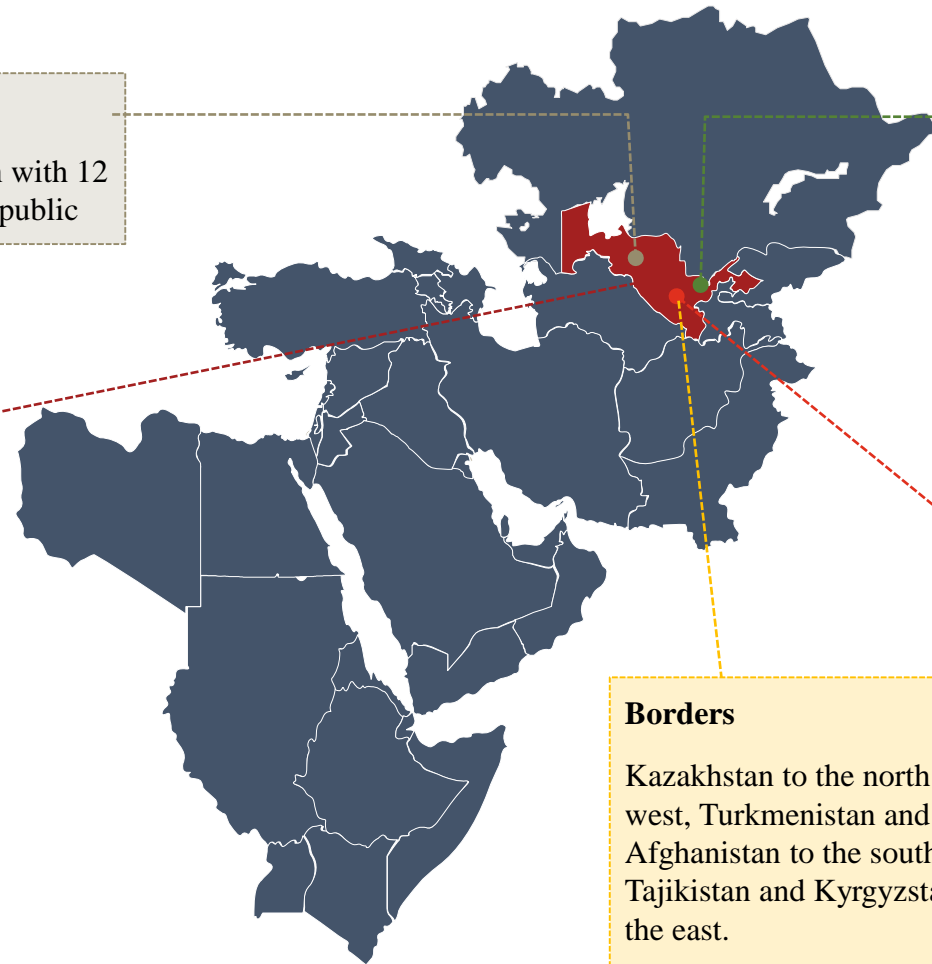
447,400 square kilometers (172,700 square miles). It is the 4th largest by area among the CIS countries.

Borders

Kazakhstan to the north and west, Turkmenistan and Afghanistan to the south, Tajikistan and Kyrgyzstan to the east.

Natural resources

Includes gas, gold, uranium and copper.



Background information on Uzbekistan

Geographical profile (cont.)

Uzbekistan is one of only two double landlocked countries in the world, the other one being Liechtenstein.

It is located in Central Asia between the Amu Darya and Syr Darya rivers, the Aral Sea, and the slopes of the Tien Shan mountains.

Uzbekistan neighbors with Kazakhstan in the north and northwest, Kyrgyzstan and Tajikistan in the east and southeast, Turkmenistan in the southwest, and Afghanistan in the south. The country also includes Karakalpakstan autonomous republic, with its capital city, Nukus.

Demographics

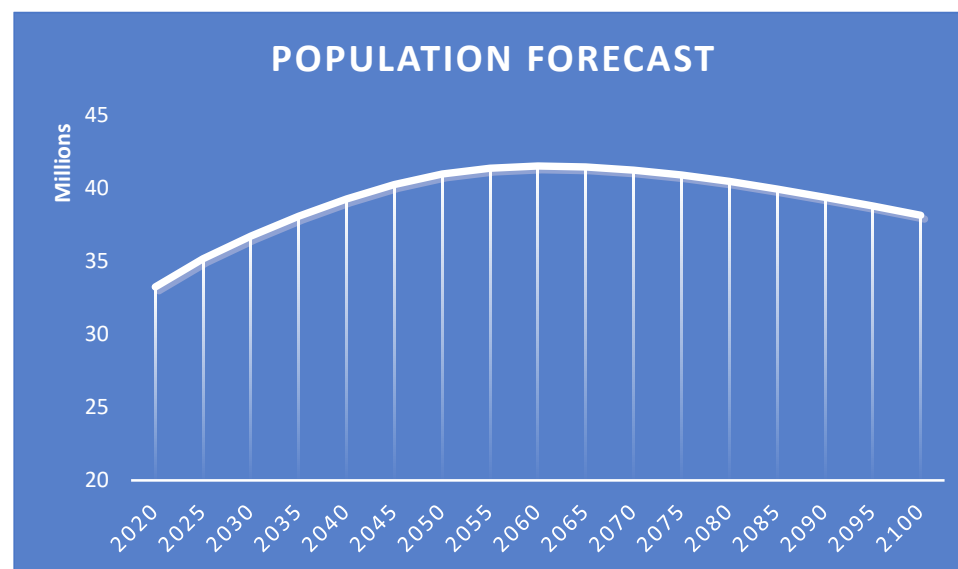
Population of Uzbekistan is 33 million people. Uzbekistan is the second largest country by population in the Commonwealth of Independent States (CIS) region and the largest in the Central Asia, followed by Kazakhstan with 18 million population.

Tashkent, the capital city boasts a population of 2.5 million people. Tashkent is the largest city in the Central Asia, followed by Almaty in Kazakhstan with the population of 1.8 million.

According to UN forecasts, between 2019 and 2060, population of Uzbekistan will increase, reaching its peak at 41.5 million. It is predicted to fall after to just over 38 million by 2100.

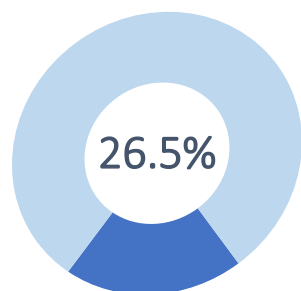
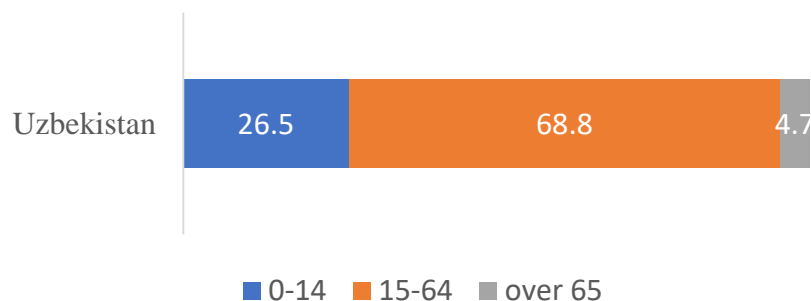
Uzbekistan Total population

2000	24,356,383
2005	25,774,623
2010	27,538,937
2015	29,681,701
2019	33,375,800
2025	35,146,618
2030	36,712,272
2035	38,059,266



Background information on Uzbekistan

Demographics (cont.)



8,345,410: Child population (0-14 years old)

Boys	Girls
51.2%	48.8%

Uzbekistan is a fairly young country with the median age of 27. 26.5% of population is represented by children. Life expectancy is improving, at an average of 68 for men and 74 for women.

2018 was the year with largest child birth (768.3 thousand) in history of country.

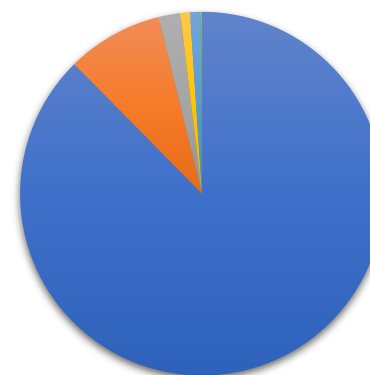
The most prevalent ethnicity is Uzbek and the predominant religion is Islam.

Language

The Uzbek language is the official state language of Uzbekistan spoken by 88 per cent of the population. Russian is the second most spoken language in the country. Over 9 per cent of Uzbekistan population use Russian as their primary language while many other people use it as a second language. However, the use of the Russian language is limited in the remote rural areas of the country.

The other languages spoken in Uzbekistan account for about 4 per cent of the total population and include Karakalpak, Kazakh, Kirgiz and Tajik among other languages. The minority languages are spoken mainly as a second language while the native speakers have made an effort of learning the Uzbek language which is the country's official language.

Languages



■ Uzbek ■ Russian ■ Karakalpak ■ Kazakh ■ Kirgiz ■ Tajik

Background information on Uzbekistan

General socio-economic background

Since its independence in 1991, Uzbekistan continued with the soviet-style command economy with subsidies and tight controls on production and prices. Despite ongoing efforts to diversify crops, the county’s agriculture has been largely focused on cotton.

The country has been the world's fifth largest cotton exporter and sixth largest producer. The economy’s growth has been driven mainly by the state-led investments, and export of natural gas, gold, and cotton.

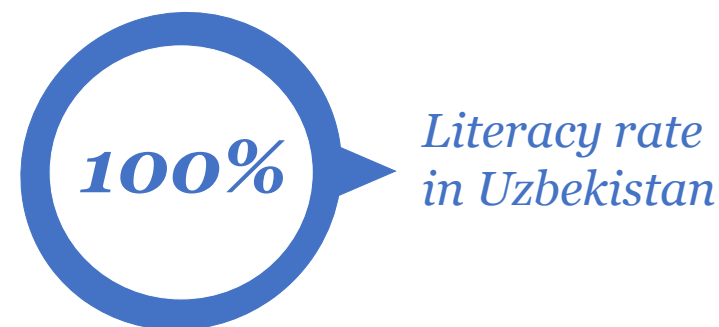
Table represent gross domestic product (GDP) both at current prices and based on purchasing power parity (PPP) as reported by International Monetary Fund (IMF) for 2018. Unlike, nominal GDP, GDP (PPP) is an exchange rate at which the currency of one country is converted into that of another country in order to purchase the same volume of goods and services in both countries. GDP (PPP) is the more usual of the two methods when comparing differences in living standards in different countries. Countries included in ranking are all Central Asian countries and higher ranked CIS countries.

Based on Government predictions, GDP grew at a rate of 5.2% in 2018 and will grow at 5.4% (2019), 6.0% (2020) and 7.0% (2021).

Uzbekistan is a high-inflation country. Inflation in 2018 hit 16.8% and is predicted to be at 15.5% (2019), 12.6% (2020) and 9.9% (2021).

In 2004–2016, the economic growth was rapid and lifted significant parts of the population out of poverty. The increase in number of small-sized private businesses in all industries of the economy created most of the jobs. This has contributed to income growth and poverty reduction. Increased exports of gas, gold, and copper, aided by high commodity prices, generated state budget revenues that financed large increases in investment and salaries to bolster consumption.

Country	GDP (billion \$)	GDP (PPP) (billion \$)	GDP (PPP) rank	GDP (PPP) per capita (\$)
Russia	1,610	4,213.4	6	29,267
Kazakhstan	164.2	508.6	41	27,550
Ukraine	134.9	390.3	47	9,283
Uzbekistan	49.2	250.3	61	7,665
Belarus	60.9	189.2	70	20,003
Afghanistan	20	72.6	99	2,017
Tajikistan	7.7	31.1	124	3,416
Kyrgyzstan	8.3	24.5	147	3,844



Background information on Uzbekistan

General socio-economic background (cont.)

Since the change of government in 2016, rhetorical emphasis on such initiatives and ostensible government efforts to seek input from the private sector have increased.

Being aware of the need to improve the investment climate, the new president Shavkat Mirziyoyev has been taking incremental steps to reform the business sector and address impediments to foreign investments in the country.

The government has taken steps to improve ties with Uzbekistan's neighbors and attract foreign investment by pledging to improve public administration, maintain macroeconomic stability, and reform such sectors as agriculture, finance, and banking. Uzbekistan has been one of the most dynamic economies of the CIS.




In 2017, Uzbekistan launched an ambitious program of market-oriented reforms that were unprecedented in the country's modern history. The government has made rapid progress on implementing an impressive number of policy changes in a short period of time by initiating public service, judicial, educational, and tax reforms; liberalizing the foreign exchange regime (opening-up the exchangeability of the currency) followed by price liberalization measures; strengthening the independence of the central bank; simplifying the visa regime; improving the investment climate and business environment; initiating important reforms in the agricultural sector; scaling up anticorruption efforts; and opening a dialogue between the Government and its citizens.

Uzbekistan has successfully implemented a first wave of significant economic reforms, initiated by President Mirziyoyev in 2016. Flagship reforms implemented so far include foreign exchange liberalization, tax reform, and a major upgrade in the quality and availability of economic statistics.

The most important economic reform was devaluation the official currency rate by almost 50% and the loosening of currency exchange restrictions to eliminate the currency black market, increase access to hard currency, and boost investment. The tax reform focused on simplifying taxes, reducing labor taxes, and broadening the VAT.

While investment boomed in 2018, agricultural production was disappointing due to severe weather and water shortages. In 2019, despite lower commodity prices and slowing external demand, GDP growth is projected by IMF to pick up from 5% to 5.5%. Investment will still be the main driver, followed by private consumption, which will benefit from robust wage growth.

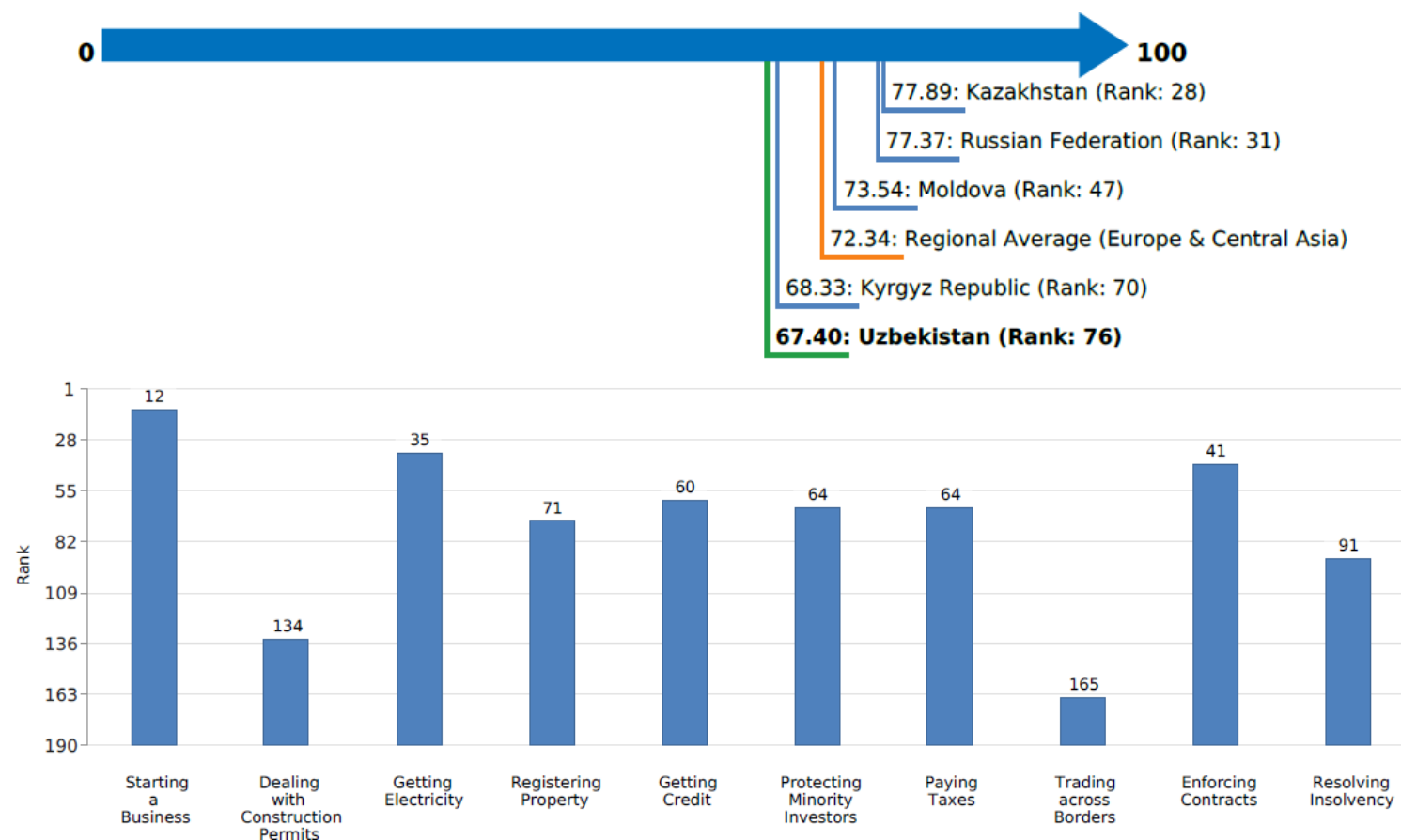
According investor survey conducted by IMF, the government lacks in and should prioritize the following areas:

-  improving the availability of energy (in rural areas), skilled labor, and reduce credit market segmentation to level the playing field (remove subsidized credits);
-  reducing business costs through lowering the cost of complying with tax obligations, better enforcing competition and contracts; and
-  strengthening governance by combating corruption, improving statistics, and making policies more predictable.

Background information on Uzbekistan

Doing business in Uzbekistan

World Bank's Doing Business 2019 ranking put Uzbekistan at 76th place. This is in comparison to 28th place by Kazakhstan and 31st place by Russia. Although, in 'Starting a Business' Uzbekistan was highly ranked (12th), where it takes just 3 days to start a company. The worst indicators are trading across borders (165th place) and dealing with construction permits (134th place). Below graphs show the rankings:



Background information on Uzbekistan

Income levels

According to official statistics income level of the population per head in 2018 was UZS 8.6 million (USD 1,021) per annum, whereas in Tashkent the figure was UZS 16.2 million (USD 1,913).

71.1% of population's income was generated from labor, and staggering 23.5% income came from money transfers from workers abroad. For Tashkent the figures were 61.5% and 18.3% respectively.

Salary levels

The average monthly nominal salary in the country in December 2018 was UZS 2.561 million (USD 307.1). Average monthly nominal salary in 2018 was UZS 1.822million (USD 225.8) higher by 25.0% of the same indicator during 2017.

In Jan-Dec 2018, the highest monthly nominal salary was detected in finances and insurance industries (UZS 3.5 million, which is 92.1% higher than the average nominal salary in all industries), IT and communication (UZS 3.35 million – 83.7% above average), manufacturing (UZS 2.7 million – 49.9% above average), logistics and warehousing (UZS 2.5 million – 37.6% above average).

The average monthly nominal salary of employees from healthcare and social spheres industries in 2018 amounted UZS 1.1 million, which was 35.6% lower than the average level in Uzbekistan.

It is widely reported that size of [shadow economy of Uzbekistan is over 50%](#). This also include salaries being paid in cash; therefore, it would be wise not to rely only on income level statistics.

Household income

Average household size in Uzbekistan in 2017 was 5 persons.

There were:

- 44 cars per 100 households (2010: 27 cars),
- 154 television sets per 100 households (2010: 132),
- 101 refrigerators per 100 households (2010: 99),
- 27 hoovers per 100 households (2010: 37),
- 80 washing machines per 100 households (2010: 75),
- 34 air-conditioners per 100 households (2010: 19),
- 50 computers per 100 households (2010: 12) and
- 257 mobile phone per 100 households (2010: 145).

Real estate prices in Tashkent

Best approach in comparing income levels of families residing in different district of Tashkent would be to look at apartment prices in Tashkent to get clearer understanding.

Average selling price for 1 square meter in a secondary apartment market was USD 658 as at April 2019. Maps and tables in the next page provide more detailed information for guidance.

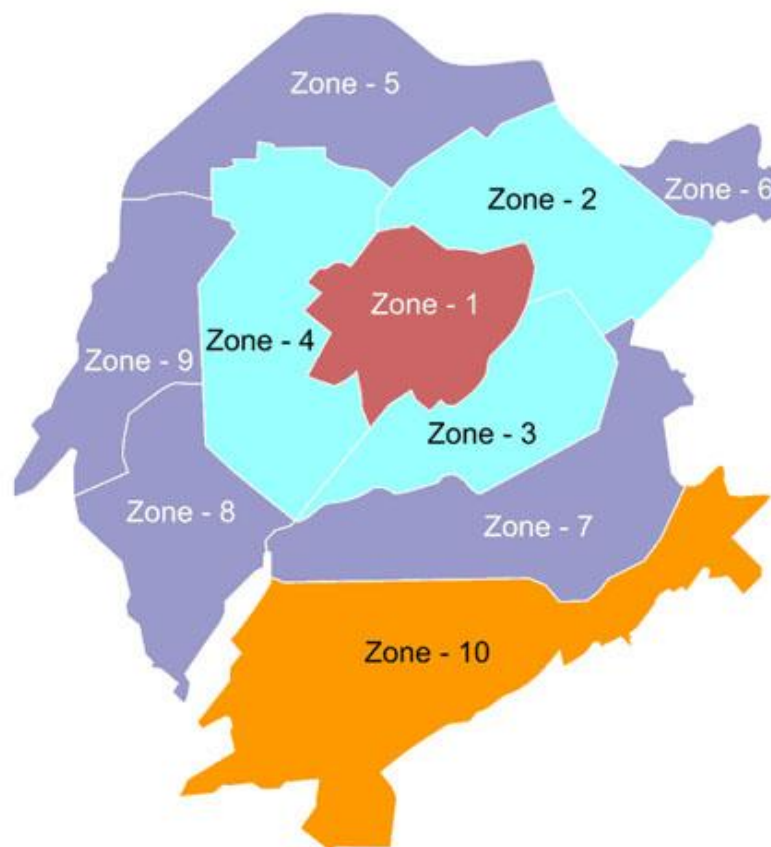
Background information on Uzbekistan

Real estate prices in Tashkent (cont.)

Below, the map of Tashkent by district and by zone. The tables on right show prices of apartment for a sq.m. Central and Northern Tashkent is priciest, where wealthier population resides.



Map of Tashkent by districts



Map of Tashkent by zones

District	\$/sq.m
Mirobod	787
Yakkasaroy	767
Shayxontohur	711
Mirzo-Ulugbek	694
Chilonzor	648
Yunusobod	634
Olmazor	602
Uchtepa	579
Yashnabod	571
Sergeli	476
Bektemir	419

Zone	\$/sq.m
Zone 1	842
Zone 2	659
Zone 3	644
Zone 4	682
Zone 5	592
Zone 6	654
Zone 7	529
Zone 8	587
Zone 9	576
Zone 10	476

Education market outlook

2

Education market outlook

Education landscape in Uzbekistan

Education sector is regulated by following ministries: Ministry of preschool education, Ministry of public education and Ministry of higher education. State public education in Uzbekistan is free, with compulsory education lasting from 7 to 16 years of age (11 years).

Approximately 99 per cent of Uzbekistan’s student population attends public schools. Number of private schools and kindergartens is increasing rapidly these years.

Public schools: 9,780

Public kindergartens: 5,667

Non-public schools: 53

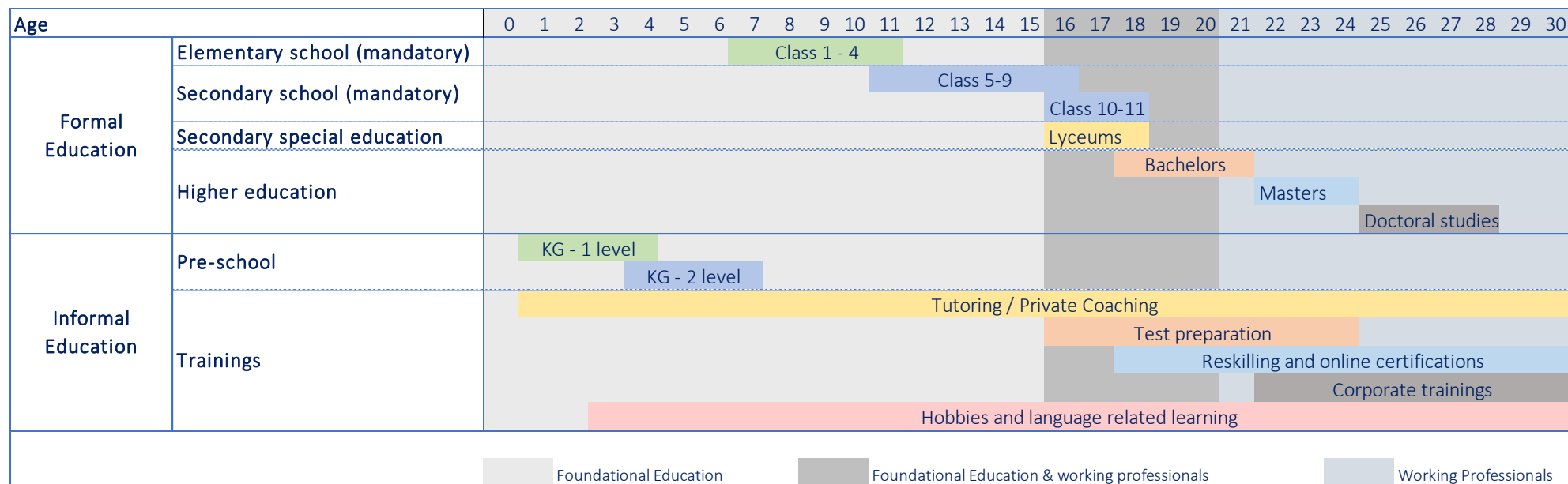
Non-public: 1,437

Number of teachers: 452,681

Number of teachers: over 120,000

Number of students: 5,834,834 (boys – 52%, girls – 48%).

Number of children: 932,619



Education market outlook

Education landscape in Uzbekistan (cont.)

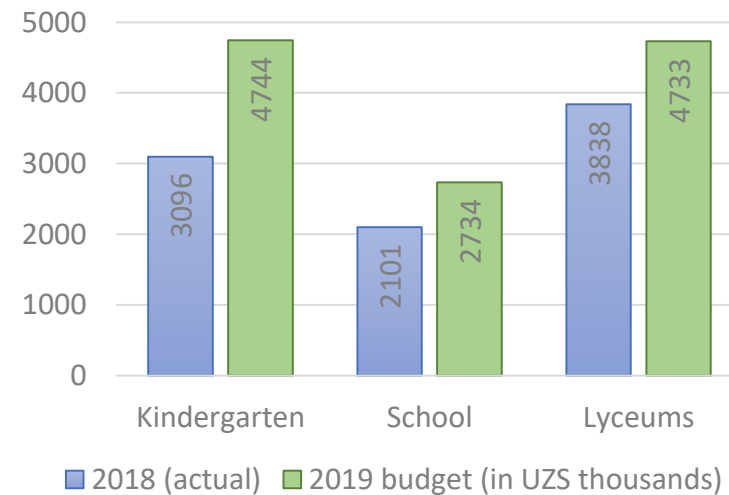
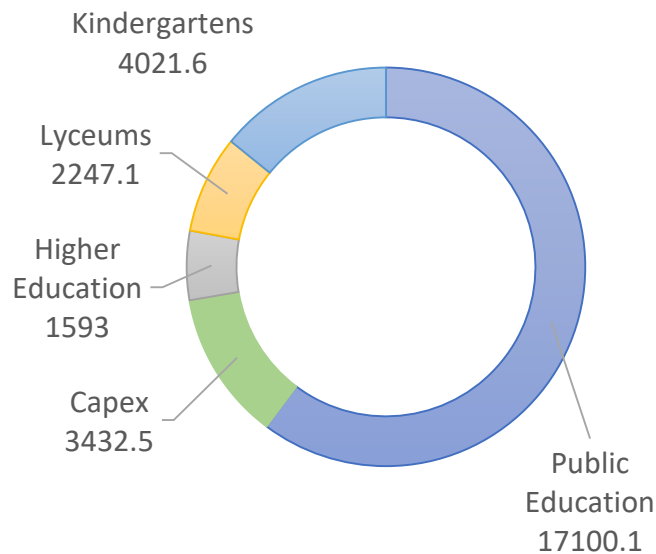
Approximately a fourth of the government expenditure goes to the education sector, which equates to around UZS 28.4 trillion (approx. USD 3.34 billion) in 2019. Despite a significant increase in government funding, underfunding is an issue in public school sector.

Expenses per consumer/student will increase in 2019 budget in comparison to previous year. Highest increase is in kindergartens where budget uplift is 53% per consumer. This is budget increase from UZS 2,468 billion in 2018 to UZS 4,022 billion in 2019.

This is approximately USD 320 per school student, USD 558 per kindergarten child and USD 556 per lyceum (specialised secondary school) student per annum.

Also to be noted that food/nutrition costs are primarily covered by parental payments which equates to approximately UZS 800 thousand per child.

Expenses on Education in 2019
(in billion sums)



Education market outlook

Market summary - Kindergarten

As of May 2019, there are 7,104 kindergartens in the country (state: 5,667 and non-public: 1,437). Of 2.5 million children at age of 3-7, 932 thousand are kindergarten goers which represents a coverage of 37.7%. Average capacity of non-public preschools (c.60) are significantly lower to that of state (c.150).

Population of Uzbekistan is over 33 million with long term projections of 1.7%-1.8% annual growth. In view of lower death ratio in kindergarten goers in comparison to other age group, growth rate in children aged 3 to 7 are higher than overall population. Based on statistics, child birth is over 700 thousand annually. Due to various reasons, including kindergartens being not compulsory and cuts in budgets, number of kindergartens decreased by 45% in the last 20 years.

With establishment of Ministry of Preschool Education in 2017, aggressive Government plan was signed in May 2019 to bring up coverage to acceptable levels and increase quality of kindergartens. By end of first year, it is anticipated that coverage of kindergarten goers will increase from current below 40% to above 50%. The Ministry is also aiming to make at least one year a compulsory (most likely age 6).

Situation is much healthier in the capital city Tashkent. There are 707 kindergartens of which 247 are non-public. Coverage is near to 80% and run almost in full capacity. It is targeted to bring this up to 100% by end of 2019 primarily from capacity increase in non-public kindergartens.

Please see appendix for forecast figures by Tashkent areas/regions.

		2019	2020	2021	2022	2023	2024
Uzbekistan	Children (3-7 years)	2,699,409	2,770,057	2,817,742	2,882,968	2,948,464	3,013,909
	Kindergarten goers	1,364,334	1,646,931	1,924,125	2,017,414	2,110,047	2,202,647
	Teachers	125,620	148,102	172,791	181,515	190,013	198,425
State	Kindergarten goers	1,062,272	1,279,845	1,493,476	1,566,524	1,639,135	1,711,220
	Teachers	95,404	111,385	129,717	136,413	142,911	149,265
Non-Public	Kindergarten goers	302,062	367,086	430,649	450,890	470,912	491,427
	Teachers	30,216	36,717	43,074	45,102	47,102	49,160
Tashkent	Children (3-7 years)	162,052	166,137	170,275	174,151	178,208	182,266
	Kindergarten goers	165,596	169,830	174,114	178,106	182,283	186,461
	Teachers	16,253	13,548	13,476	14,038	14,476	14,802
State	Kindergarten goers	130,265	133,601	136,900	140,043	143,327	146,610
	Teachers	12,719	9,926	9,753	10,232	10,579	10,817
Non-Public	Kindergarten goers	35,331	36,229	37,214	38,063	38,956	39,851
	Teachers	3,534	3,622	3,723	3,806	3,897	3,985

Education market outlook

Market summary - School

Public education is compulsory in Uzbekistan and is provided free of charge in public schools with an entry age of 7. Almost 18% (5.8 million) of population are students studying in one of 9,833 schools (state: 9,780 and non-public: 53). Unlike in kindergartens, private school market is almost untapped with only 0.5% of schools being non-public, whereas it's 20% for kindergartens. 87.5% of children are taught in Uzbek and 8.5% in Russian. There are 452,681 teachers in public education which equates to student/teacher ratio of 12.9.

	<i>Uzbekistan</i>	<i>Tashkent</i>
Class 1	597,135	44,252
Class 2	630,068	45,847
Class 3	643,387	49,324
Class 4	625,320	47,490
Class 5	588,196	44,070
Class 6	541,546	41,236
Class 7	512,272	39,006
Class 8	495,587	37,645
Class 9	472,785	34,974
Class 10	461,830	30,658
Class 11	287,929	14,751
Total	5,834,834	429,353
Boys	52.4%	53.3%
Girls	47.6%	46.7%

Public education have seen few changes in recent years, one of them being change from 11 years education to 9 years with introduction of 3 years secondary specialised (lyceums) and training schools. However, due to ongoing public backlash and change in politics, policy was reversed last year. Therefore, number of students in class 11 is extraordinarily low (this is one-off effect).

With an increase in student numbers in the country and primarily in Tashkent, capacity of schools in capital became one of Ministry of Public education's issues to overcome. There are in average 575 students per school studying in Uzbekistan (excluding Tashkent), whereas statistics jump to 1,240 students per school in Tashkent. To cope with this, two half-day sessions were introduced in some state schools. However, with change in politics, significant increase in budget was provided in 2019 for construction of new state schools.

The table on the left shows number of students in Uzbekistan and in Tashkent by class/grade. It's clear from the figures that young/children population in Uzbekistan and demand for schooling is on the rise.

There was a decrease in class 1 this school year, which represents a shift in trend from giving children to school from 6 years old to 7 years old. Although public schools accept children from 7, previously this was not strictly followed.

Table on the right shows average number of students per school and student/teacher ratio. High student/teacher ratio in Tashkent shows a higher degree of 2-shift work by schools and overtime work by teachers.

	<i>Uzbekistan</i>	<i>Tashkent</i>
Schools	9,833	346
Students	5,834,834	429,253
Teachers	376,723	17,290
Student/School ratio	593	1,241
Student/Teacher ratio	15.5	24.8

Education market outlook

Recent developments (impact of revised regulations)

- As part of reforms in education two significant changes happened last year: (1) Ministry of Preschool Education established in September 2017. Shahnoza Mirziyoyeva, daughter of President, was appointed deputy head of main department at the Ministry of Preschool Education; (2) Graduate of Yale University (2000) Sherzod Shermatov was made Minister of Public Education in June 2018.
- Government introduced public-private-partnership (PPP) schemes recently both for kindergartens and schools. Ministries are offering various models of PPP, primarily focused on providing land/premises on free of charge and tax relief in exchange of preferential payment for 15%-35% of students. There are currently 2,206 kindergartens based on PPP in Uzbekistan (of which 2 in Tashkent). However, PPP guidance for schools is still in early stage with no schools opening under PPP yet.
- Financing (loan and grants) were agreed between Ministry of Preschool Education and World Bank for USD 74 million in May 2019. Majority of funds will go to purchase furniture, equipment and study materials.
- Budget expenditure on Capex for 2019 has significantly increased for both Ministries. Preschools from UZS 1.2 trillion to UZS 1.7 trillion for construction and reconstruction of 447 kindergartens (mostly regions, 24 in Tashkent) and Schools from UZS 80 billion to UZS 580 billion.
- President signed decree to open Presidential boarding schools, one in each region and in Tashkent (total of 14). Curricula is based on STEAM and entry examinations are independently assessed by 'Cambridge Assessment International Education'. First enrollment is in September 2019 with openings in Tashkent, Nukus, Namangan and Khorezm. Schools will enroll 24 students each year (144 student enrollment on opening per school) for Class 5 and studies will continue to Class 11 taught both in English and Uzbek. There were 27,119 applicants first year which equates to 47 applicants per place.
- It was announced this summer that enrollment to 81 (prestigious) of 309 Tashkent state schools will be based on micro-region residency. Ministry of Public Education is determined that these schools had higher rate of corruption on enrollment which meant class sizes were significantly higher than standard (more than 35 students per class) and students living in close proximity were having difficulty to enroll. It is thought that if there will be an extra capacity after taking in local residence, there will be a one-off charge to enroll other students. The one-off fee proposed by the Minister is starting from UZS 2 million (USD 238) up-to UZS 10 million (USD 1,192) depending on status/prestige category of those 82 public schools. Although there has been backlash by the population criticizing that this proposal is anti-constitutional as public education should be free.
- Ministry of Public Education, through credit financing, signed an agreement with South Korean KT in June 2019 to purchase computers for 2,859 computer rooms in 2,766 state schools worth USD 33 million.

Education market outlook

Market outlook/trends

- Number of private schools in the market is set to increase: Recent big players include Vosiq international school, Cambridge international school, Oxbridge international school and Westminster international school. Laws now allow for-profit private schools. PPP mechanism is being put in place with Ministry of public education aiming to reach a milestone of 100 schools based on PPP by 2020 and 1000 by 2022.
- First girls-only private school has opened in 2018 – Al-Beruniy (ABIS) girls' school.
- Shortage of teachers is expected in the short to medium term.
- STEM, a curriculum based four specific disciplines — science, technology, engineering and mathematics, is becoming popular amongst private schools and to be used by presidential schools.
- Almost no marketing and advertising was used by private school and kindergartens up until last year. Schools/ kindergartens would usually attract students from word-of-mouth, and relatives, friends and family of existing students. More recently, however, new schools are starting to use marketing strategies and tools and advertise more aggressively. This is set to continue in foreseeable future.
- Majority of students in international school will be locals, whereas historically international schools were majority expats.

Gaps in the market

- Boarding schools: Historically there were number of Turkish boarding schools in the country and the education quality in those schools were perceived to be high by parents. However, due to political reasons during the times of the previous president, all those schools were closed. There are currently no private boarding schools in the country. However, 14 state presidential boarding schools are opening starting 2019.
- Day-care nursery market is untapped for children of 0-1 age. Most kindergartens accept children from 2-3 years old due to health and safety risks.
- Private schools do not currently bring/attract foreign students on exchange programs.
- There're not only 3 truly international schools in Tashkent: British School of Tashkent (BST), Tashkent International School (TIS) and Ecole Francaise, the latter being French school and BST does not teach high school students (class 10-11). This market is almost untapped and lacks competition. On the other hand there are a number of private schools that have 'international' in their name. However, they are mostly local private school that targets Uzbek citizens.
- Although there are many villa-type kindergartens, there are no international or branded villa-type kindergartens, nor there's a chain of kindergartens in Tashkent. Expat parents have to drive their children to either TIS or BST every day, which may not be in close proximity to their residence.

Uzbekistan's schools/kindergartens

3

Uzbekistan's schools/kindergartens

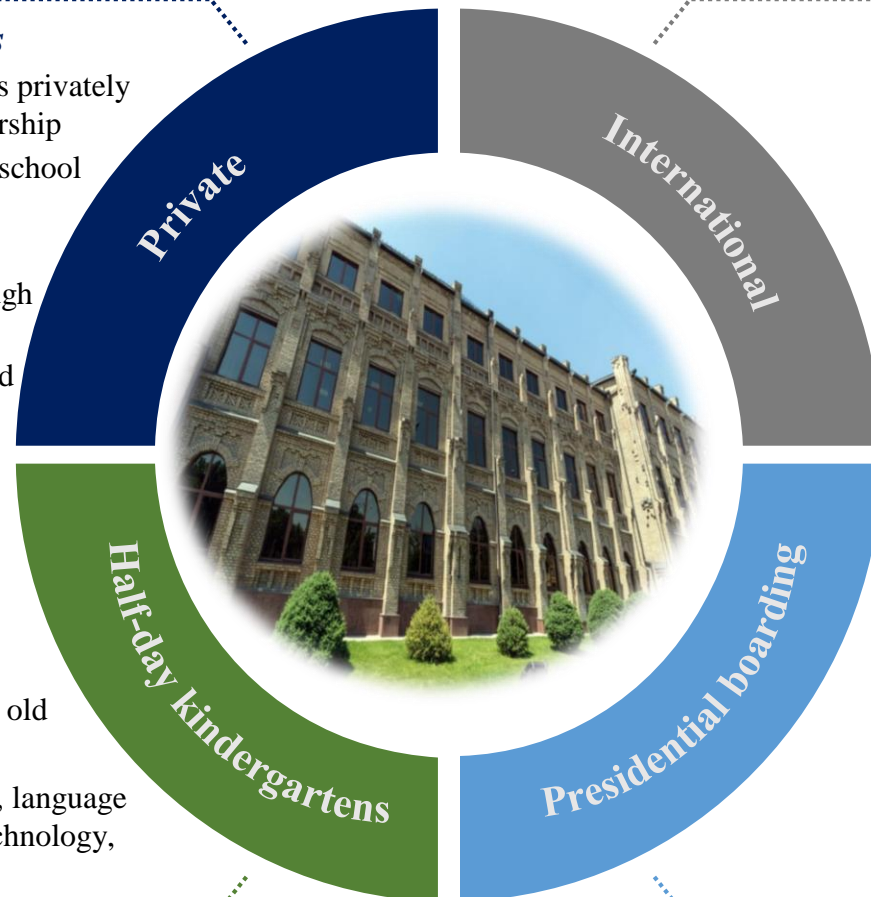
Introduction to Uzbekistan's private school/kindergarten market

Private schools/kindergartens

- Owned mainly by local investors privately or through private-public-partnership
- Offer local curricula adopted to school affiliate curricula
- Designed for local citizens
- Teaches mostly in Russian, though English and Uzbek is available
- Mostly specialises in English and Mathematics
- Rapidly increasing in numbers
- None or very few expat teacher

Half-day kindergartens

- Privately owned
- Run as training centres
- Accepts children from 2-6 years old
- Parents bring kids for 1-3 hours
- Children are taught art and craft, language and literacy, engineering and technology, etc.



International schools/ kindergartens

- Enrol mostly children of foreigners
- Offer foreign/international curricula
- Not obliged to offer local curriculum (subject to approvals)
- Increase in expat population means more demand for international schools
- Have few expat teachers

Presidential boarding schools

- Opened from 2019 school year
- Will accept students for classes 5 to 11
- Based on STEAM curricula
- Free of charge, students are accepted based on their academic achievements and entry exam results
- One prestigious public schools will open in each region of the country

Uzbekistan's schools/kindergartens

Private schools and private kindergartens association

Currently 40 private kindergartens and 25 private schools have joined forced in the Association of private schools and kindergartens.

To join the association, members pay an annual fee of 2 minimum monthly wages (~USD 50).

The mission of the Association is to support its members by representing interest of its members to the government, lobbying laws and regulations around private schools and kindergartens, standardization of processes, development of education methodologies, and co-operation.

The Association's director is the headteacher of private school Lider.

Tuition fees and other school charges (application fees) and fee growth

Tuition fees range widely depending on two essential factors: where the school/ kindergarten is located and what type of private school/ kindergarten it is.

Many private schools and kindergartens fall into a range of UZS 950,000 to UZS 3,000,000 per month. Some of them require application fee starting from UZS 500,000 to an amount of one monthly fee.

International kindergartens fees are significantly higher and vary from USD 6,000 to USD 15,000 per annum.

Tuition fees in private international schools are set based on classes/grades. The range is from USD 8,000 USD to USD 26,000 per annum.

Fees usually go up once a year for 10% - 20% in UZS, mostly to capture inflation and devaluation of UZS against USD.

Some private schools offer full or partial scholarships. For example, each year Tashkent International School awards up to three 100 percent scholarships to Uzbek nationals from local schools for admission to Grade 10. Lider private school, similarly onboards 10% of its students from families of disabled children with 50% scholarship.

The offer of these scholarships is based on academic excellence, financial need, attitude and personality, extracurricular activities and interests, and potential mutual benefit to the school and to the student.

Uzbekistan's schools/kindergartens

Salaries and benefits

In public schools and kindergartens, teacher salaries historically has been low and the job was not considered as prestigious. This forced teachers in public schools to seek other means of income such as working overtime, paid private classes, accepting bribery for favors to students in terms of grades / attendance / acceptance of a student to school outside his region, etc.

Economic and social reforms in the last 2 years are tackling these issues in number of ways to increase social status of teachers.

Approved budget for school staff for 2019 is as follows:

Position / gross salary	in UZS	in USD
Primary school teachers:		
- Senior teachers	2,225,864	262
- Category 1 teachers	2,014,233	237
- Category 2 teachers	1,807,615	213
- Junior teachers	1,614,581	190
Secondary school teachers:		
- Senior teachers	2,225,864	262
- Category 1 teachers	2,014,233	237
- Category 2 teachers	1,807,615	213
- Junior teachers	1,614,581	190
Head teachers	2,532,184	298
Deputy head teacher	2,387,979	281
Psychologist	1,453,123	171
Librarian	966,740	114

Budget for teacher salaries represents almost a 50% increase in gross salaries from last year's budget.

These are starting salaries, and any school can increase the salaries by up-to 50% from the school's fund. Moreover, schools usually give teachers a bonus of one gross salary during holidays (usually once a quarter). It's normal for teachers to work overtime, they may work up-to 50% overtime during a week.

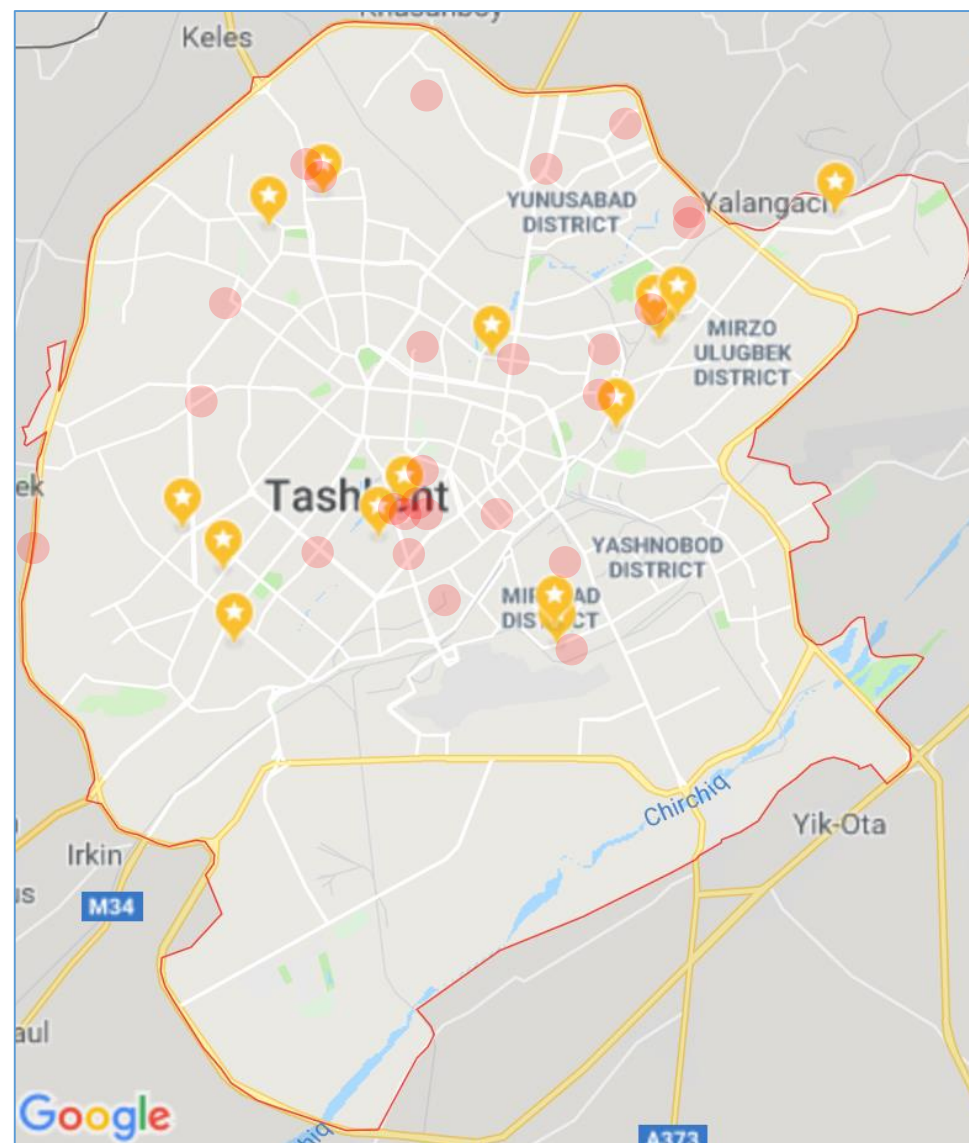
Salaries in private schools/kindergartens are more competitive. According to a focus group interview with members of the association of private schools and kindergartens, level of salaries are as follows:

- Teachers in private schools: UZS 2,700,000 (USD 317) – up to UZS 5,000,000 (USD 588)
- Teachers in private kindergartens 2,500,000 (USD 294)
- Head teachers UZS 5,000,000 (USD 588) – up to UZS 10,000,000 (USD 1,176).

Uzbekistan's schools/kindergartens

School locations

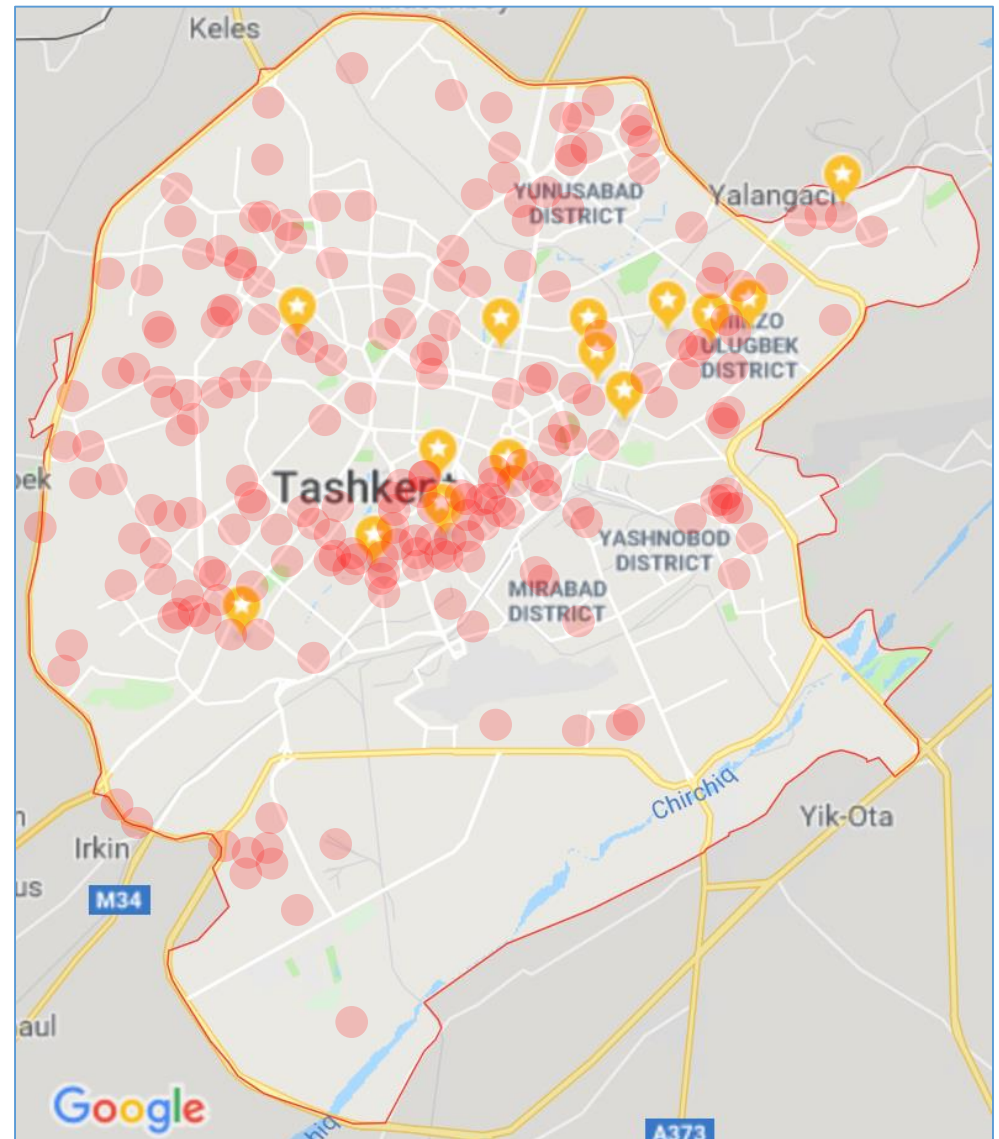
The following map gives a visual summary of private school locations in Tashkent. Yellow pins with star illustrate selected Top private schools and red circles are heat map of remaining schools.



Uzbekistan's schools/kindergartens

Kindergarten locations

The following map gives a visual summary of private kindergarten locations in Tashkent. Yellow pins with star illustrate selected Top private kindergartens and red circles are heat map of remaining kindergartens.



Uzbekistan's schools/kindergartens

Market growth

The main drivers for growth of private schools and kindergartens are as follows:

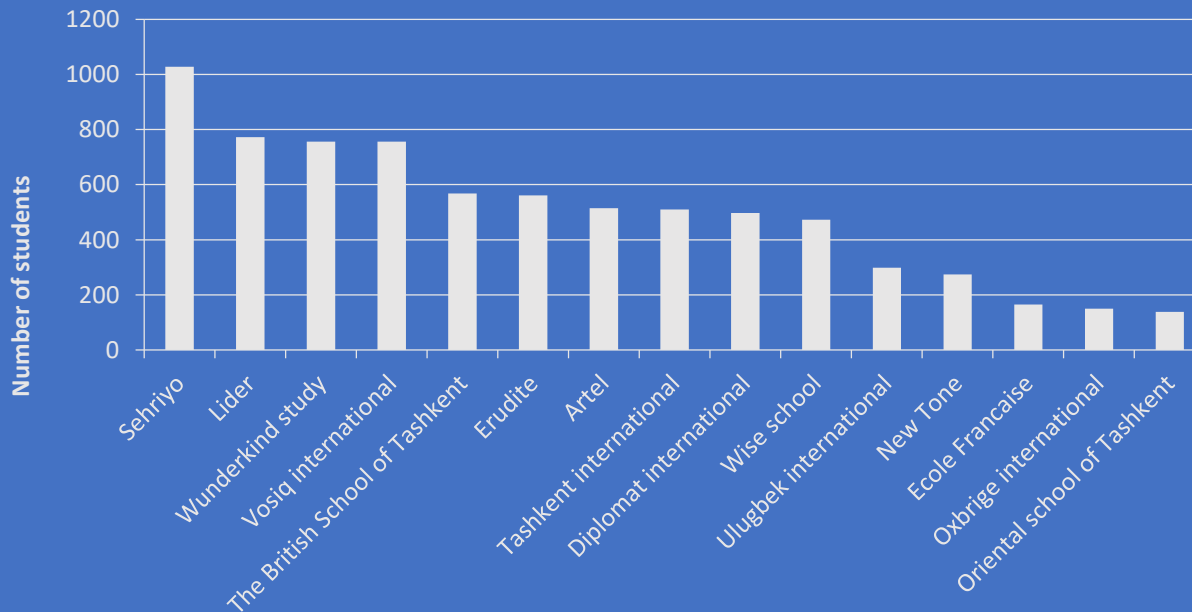
- Population growth: According to the World Bank, Uzbekistan's population was 21 million in 1991 (year of independence), which grew to 24.5 million in 2000, 28.5 million in 2010 and 33 million in 2019.
- Income level: Income levels and GDP of Uzbekistan has shown a steady growth in the past years. According to the World Bank, Uzbekistan's annual GDP growth rate was 5% in 2018 and is expected to be 5.1% in 2019, 5.5% in 2020 and 6.1% in 2021.
- Political reforms: President signed a decree on measures to further develop non-public educational services from 15 September 2017.
- People consciousness and social peer pressure: Nowadays more and more people realize that education is a fundamental driver of personal, national and global development. That is why people try to invest their children education from early years and prefer private schools and kindergartens.
- Introduction of entry fees for prestigious public schools: According to the ministry of public education, an entry fee of up-to USD 1,000 will be introduced in selected schools in Tashkent city. This will be only applicable for 1st grade children that reside outside the micro-district of the school.
- 2 years old children are no longer accepted by public preschools: Ministry of preschool education has changed legislation in 2018 for age of children accepted in public preschools from 2-6 years old to 3-6 years old.
- Setup of a separate ministry of preschool education: The ministry was established in 2017 (previously, it was part of ministry of public education). The ministry aims to expand access to quality preschool education for at least half of the children in the next five years (currently, less than 40% of children of 3-6 age attend preschools). Ministry aims to ensure at least one year of compulsory pre-primary education for children.
- Working mothers: Historically, percentage of women at work is increasing. Socially, it is more acceptable for women to focus on career development and work. Economically, there's a drive by the new government to provide more opportunities for women to work.

Problems in the market

- The biggest problem in the market is availability of qualified teachers. Historically, teaching at public schools was a low-paid job. Increase in number of private schools in recent years will stretch the supply of available high-quality teachers.
- Second biggest problem still remains income levels of the population. GDP per capita in Uzbekistan is very low at USD 1.5 thousand, which is 6 times lower than neighboring Kazakhstan's.
- There's no organization that provides ranking of school or teachers, public or private. Therefore, parents select schools/kindergartens for their children based on subjective judgements.
- No choice of methodology (every school must follow Uzbek educational standards, unless special approval is attained).

Uzbekistan's schools/kindergartens

School size



School size

Average size of private schools in Uzbekistan is in the range of 300 – 600 students. New schools usually enroll 150-300 students.

Number of children in one group/ class vary from 15 to 25.

Elite Education alternative Sekhriyo is the largest private school with number of students over 1000.

Kindergarten size

There are two types of kindergartens: villa type and stand-alone buildings. Villa type kindergartens usually enroll not more than 80 children.

However, kindergartens with stand-alone building enroll in average 200 -250 children. These kindergartens are usually located in the same area as associated school.

Uzbekistan's schools/kindergartens

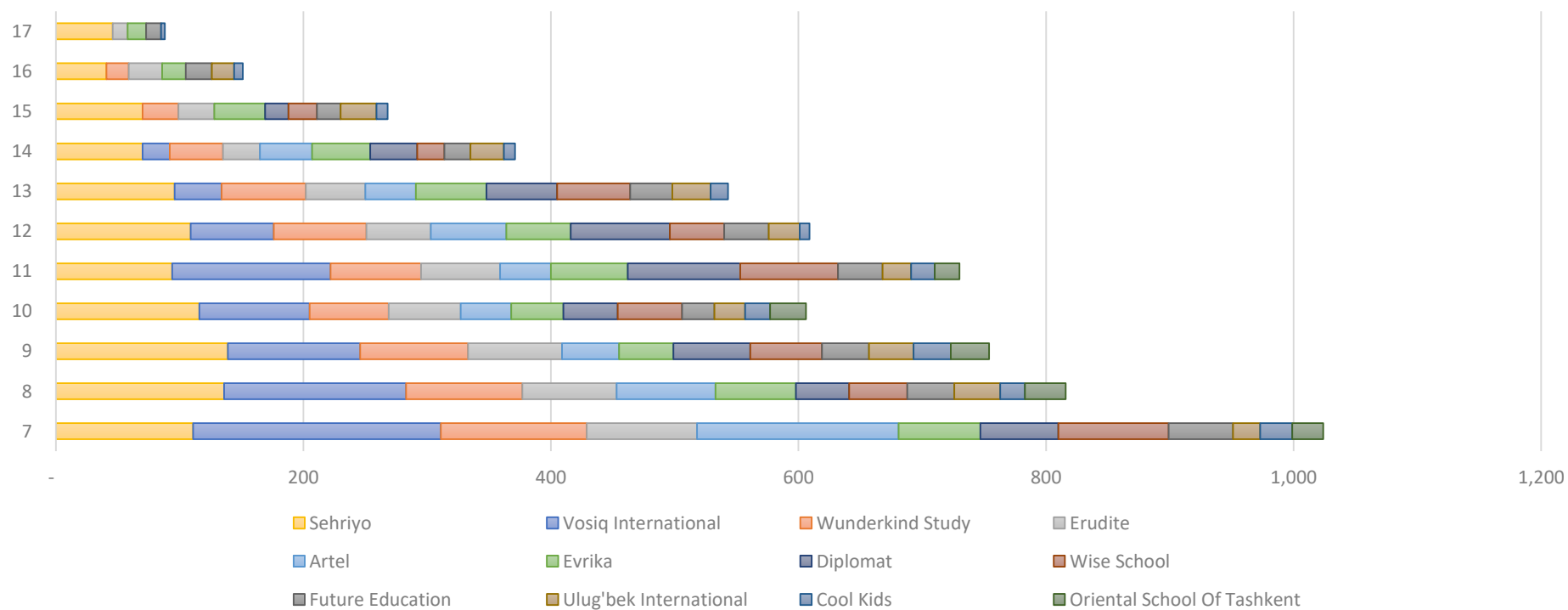
Age range

Age range of students of private kindergartens usually starts from 2 to 6 (inclusive). There are few kindergartens that accept children from the age of 1. Some private and all public kindergartens accept children from the age of 3.

School age in Uzbekistan is from 7, both for public and private schools. Elementary education is from age 7 to age 10. Secondary schools starts from age 10 and high schools / lyceums accept children from the age of 16. Students usually go to universities in Uzbekistan at the age of 18.

Below graphs shows the number of students by age for selected largest private schools. Prevailing number of students are of younger age, which shows a significant interest and growth of private market education in recent years. Average age of the students is 10.4 years old.

Number of students by age (selected private schools)



Uzbekistan's schools/kindergartens

Curricula

Most private schools follow Uzbekistan National curriculum adopted with other curricula (British, Korean, IB, etc.) of the schools. They usually teach local curriculum in the mornings and their own curriculum in the afternoon as mandatory extra-curriculum class.

Tashkent International School is the only school in Uzbekistan, which offers full IB curriculum – the Primary Years Program (PYP) to students in preschool through grade 5; the Middle Years Program (MYP) for grades 6 through 10; and the Diploma Program (DP) for grades 11 and 12.

The British School of Tashkent (Nord Anglia Education subsidiary) has accreditation for dual curriculum (British and Uzbek).

There is also French International School “Ecole Francaise” which follows only French education curriculum.

All kindergartens in Uzbekistan work based on the State “Ilk Kadam” program. Some kindergartens offer additional international curricula.

Examinations

At the school level, educators create tests/exams to measure their students' understanding of specific content or the effective application of critical thinking skills. Such tests are used to evaluate student learning, skill level growth and academic achievements at the end of an instructional period, such as the end of a project, unit, course, semester, program or school year.

Teachers grade oral answers during lessons and test papers. Standardized tests and multiple-choice tests are rare. At the end of the quarter (semester), grades are averaged. Exams, written or oral, are given at the end of the year. At the completion of secondary school, a certificate or diploma is awarded. The first certificate is awarded for the completion of the compulsory ninth grade after which the individual can go to any type of school. The second certificate, Certificate of Complete Secondary Education (“attestat zrelosti” or certificate of maturity), is awarded after the eleventh grade. Those who graduate from technical colleges / lyceums receive a diploma that is legally equal to the certificate and also qualifies them in technical fields.

In some private schools' applicants are assessed before enrolment to examine level of language (English, French, etc.), learning skills and general level of development.

Uzbekistan's schools/kindergartens

School facilities

An effective school facility is responsive to the changing programs of educational delivery, and at a minimum should provide a physical environment that is comfortable, safe, secure, accessible, well illuminated, well ventilated, and aesthetically pleasing.

Kindergartens

Most private kindergartens in Uzbekistan, both villa type and stand-alone building kindergartens, have outdoor play area, swimming pool, activity rooms, bedrooms, sports field, canteen and medical room.

Schools

Private school facilities consists of not only the physical structure and the variety of building systems, such as mechanical, plumbing, electrical and power, telecommunications, security, and fire suppression systems. The facility also includes furnishings, materials and supplies, equipment and information technology, as well as various aspects of the building grounds, namely, athletic fields, playgrounds, areas for outdoor learning, and vehicular access and parking.

Sports area in many private schools include indoor games area, astroturf, courts for badminton, basketball, tennis, football and volleyball, swimming pool.

There are also libraries, science laboratories, information and communication technology (ICT) laboratories, art rooms, music rooms, medical room, canteen.

ICT labs in top private schools are equipped with multimedia kits and interconnected nodes with internet facilities. Technology is used to make teaching and learning meaningful and fun.

ICT is well integrated into all subject areas and all classrooms are equipped with laptops and overhead projectors. New technology tools like Interactive LED boards are used for visualizing and modelling, especially in the sciences.

Auditorium is also important facility for school. The multi-purpose auditorium provides an ideal space for school assemblies, events, stage productions, and Inter-School activities.

In order to provide a secure environment for students, many schools and kindergartens install cameras around their buildings and inside rooms to ensure safety at all times.

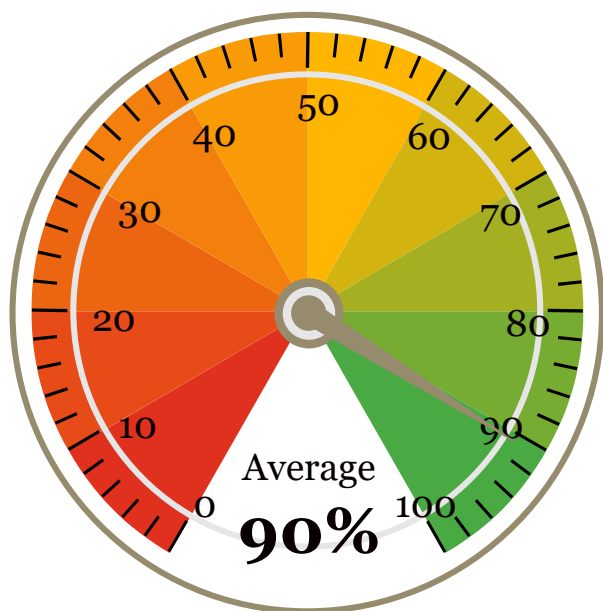
Uzbekistan's schools/kindergartens

Capacity utilization

We have analyzed twelve largest private schools for capacity utilization. We used the method of number of enrolments to maximum class size ratio.

Average capacity utilization rate is 90% for elementary classes (classes 1-4) and 86% for secondary classes (classes 5-9).

Average class size in those schools is for 22 students both at elementary and secondary class level.



It was noted that capacity utilization for high school levels (classes 10-11) is very low at 56%. This is a one-off effect as the country switched from 9-years schooling system to a 11-years schooling system last year. Students previously continued their high school studies at 3-year lyceums or specialized secondary schools. This option is still available, although reduced to 2 years.

The analysis confirm that demand-supply gap being higher at the elementary classes level. This can be explained by the fact that most of the schools were only recently opened.

Furthermore, analysis of top 15 schools and top 15 kindergartens confirmed that there is a [waiting list](#) for school year 2019-2010 for children aged 2-3 in majority of the kindergartens and students entering class 1 in majority of those schools.

It was also noted that older private schools have been and increasing in capacity by building additional campuses and/or renting additional space.

Earlier in the report, it was highlighted that coverage ratio of children aged 3-6 is barely 40% in the country. For public kindergartens there's a waiting list where parents of 1.2 million children have signed-up for places.

90% - Capacity utilization rate in largest private elementary schools

86% - Private secondary schools

Review of top private schools

4

The British School of Tashkent (BST)



Address: Building 3, Kalandar Street, Mirzo-Ulugbek District, Tashkent

Phone: +998 (71) 268 5561 / 62, +998 (71) 262 6020 / 24

Email: info@britishschool.uz

BST offers a contemporary British international education to students in Early Years through to Secondary up to Year 11. The school was established in 2010 (while the secondary school at BST opened in 2014) and has grown steadily to a nearly 550-strong student body. The school boasts more than 30 nationalities.

The school has 2 campuses on the north west side of the city in the pleasant residential areas of Mirzo-Ulugbek. Kalandar campus provides a stimulating environment for our students from Year 3 - 11.



Language: English

Curriculum: Dual British-Uzbek curriculum (see next page for details)

Working day/time: Monday-Friday 8.00am-3.00pm

Age group: 7 – 15 years **Class:** 1 - 9 classes (Year 3 - 11)

Extra curriculum activities: Uzbek, French, Korean languages, Performing arts with Juilliard school, STEAM program by MIT

Facilities: 26 new classrooms, laboratories, library, canteen, theatre, 3 sports halls, 25 metre swimming pool and a toddler pool, recreational playgrounds, an outdoor 5-a-side football astroturf pitch, IT room, Music rooms with practice suite, Library and multi-purpose hall.

Fee: from UZS 38.15 million (USD 4,490) to UZS 51.8 million (USD 6,100) per term (see next page for details)

One off developmental contribution – UZS 35.26 million (USD 4,150)

Exchange program: BST offers a wide variety of summer programs and summer camps at locations around the world. There is also Global Campus Worldwide expedition program.

Kindergarten: Yes

Waiting list: Yes

Number of students	568
Number of teachers	55
Student/teacher ratio	11:1
Expat teachers	15
Max students in class	25

The British School of Tashkent (BST)



While core subjects such as English, Maths and Computing form a central part of the curriculum, BST’s Integrated Curriculum for students in Years 1-4 offers a broad range of subjects including Science, Geography, Art and Design and History.

In Years 10 and 11, students at BST will work towards obtaining IGCSE qualifications offered by the Cambridge and Edexcel examination boards.

As well as offering the English National Curriculum, BST is the only licensed school in Uzbekistan that offers a Dual Curriculum for Uzbek nationals. The Methodology Department was established in 2014 at BST to regulate and control the state obligations towards the school.

BST now has the opportunity to give the required certificate (local atestat) at the end of a student’s study in Year 11 (Uzbek National Curriculum Grade 9) to the children who have Uzbekistan citizenship.

BST is registered and licensed with the Ministry of Education in Uzbekistan and the Qualification and Curriculum Development Agency in the UK, as well as being supported by the British Council and the various embassies situated in Tashkent. The school is also a fully accredited member of COBIS, CAIE and Edexcel center.

BST currently does not teach high school children. Over the next few years, the school is planning to develop the secondary school up to Year 13 through the addition of subsequent year groups each year.

Table below shows the fees for all the grades/classes for current school year, including lunch.

Class/Year	Age on 1st September	Tuition Fees (USD)
Pre-Nursery (Half Day)	2	2,876
Pre-Nursery (Full Day)	2	3,673
Nursery (Half Day)	3	3,103
Nursery (Full Day)	3	4,220
Reception	4	4,489
Year 1	5	4,489
Year 2	6	4,489
Year 3	7	4,764
Year 4	8	4,764
Year 5	9	4,836
Year 6	10	4,836
Year 7	11	5,135
Year 8	12	5,135
Year 9	13	5,135
Year 10	14	5,590
Year 11	15	6,093

Tashkent International School (TIS)



Address: 38, Sarakulskaya Street, Tashkent, 100005, Uzbekistan

Phone: +998 (71) 2911739, +998 (71) 2919672

Email: office@tashschool.org

TIS, the oldest international private school, was established in 1994. Also it's the most expensive school which has solely full International Baccalaureate (IB) curriculum.

It is a not-for-profit, independent, co-educational day school governed by a board of directors elected from the parent community. TIS serves the needs of an expanding international population, including children of expatriate business people and children from the diplomatic community.

Language: English

Curriculum: Full IB curriculum (see next page)

Working day/time: Monday-Friday 8.00am-3.00pm

Age group: 7 – 17 years **Class:** 1-12 classes

Extra curriculum activities: Russian, Uzbek, French and Korean languages, IB CAS (Creativity, Activity, Service), Model United Nations, student council, SAT/ACT and college preparation, student newspaper, music training, art, chess club, basketball, soccer, volleyball and badminton

Facilities: See next page for details.

Fee: From USD 20,000 up to USD 26,000 per annum (see next page)

Exchange program: Yes

Kindergarten: Yes

Waiting list: TIS reached 500 students for the first time in its history in 2018. Its's predicted to grow in 2018-19, hence TIS urges prospective parents to apply early as spaces may be limited in some grade levels.

Number of students	510 (see next page)
Number of teachers	68 (see next page)
Student/teacher ratio	7.5:1
Expat teachers	35
Max students in class	20



Tashkent International School (TIS)



Facilities

TIS is housed in a recently-remodeled facility on a 13-acre wooded campus with landscaped grounds. It is located 10 minutes from the city center in a quiet, residential community. The school is a fully-enclosed campus with full-time security.

The campus offers large, landscaped and wooded recreation areas with park benches, basketball courts, a soccer field, a pond and gardens. There is also a separate playground for preschool students. In August 2014 the new Arts & Design Building was opened and in August 2015 the new Elementary Building was unveiled, offering new space for the school’s growing elementary population.

The main building and elementary building are handicapped accessible and feature large, climate-controlled classrooms. The main building also houses two spacious libraries, an auditorium, a theatre, four computer labs, and three science labs, all with wireless Internet access.

The Tashkent International Clinic is also housed on the campus with a separate entrance.

Staff

In the 2017-2018 school year, TIS has 68 full-time teachers, 7 part-time teachers and 21 teaching assistants plus 6 full-time administrators. Of the total, 30 teachers are U.S. citizens, 19 teachers and 21 teaching assistants are host-country nationals, and 32 teachers originate from 14 other countries.

Students

At the beginning of the 2017-2018 school year, enrolment was 492 (preschool through grade 12), including 61 U.S. citizens, 98 host-country nationals, and 325 third-country nationals. The class of 2018 has 28 seniors.

Curriculum

Tashkent International School offers the full IB curriculum – the Primary Years Programme (PYP) to students in preschool through grade 5; the Middle Years Programme (MYP) for grades 6 through 10; and the Diploma Programme (DP) for grades 11 and 12.

Fees

Following table shows fees for all classes/grades.

TIS offers following payment options:

- Payment in 1 installment
- Payment in 2 installments (3% added to tuition fee),
- Payment in 3 installments (5% added to tuition fee).

All in USD	Enrolment fee	Annual tuition fee	Capital levy fee
Early learning centre	-	8,000	-
Kindergarten - Grade 5	3,000	18,850	2,650
Grade 6 - Grade 10	3,000	21,350	2,650
Grade 11 - Grade 12	3,000	23,350	2,650

Oxbridge International School



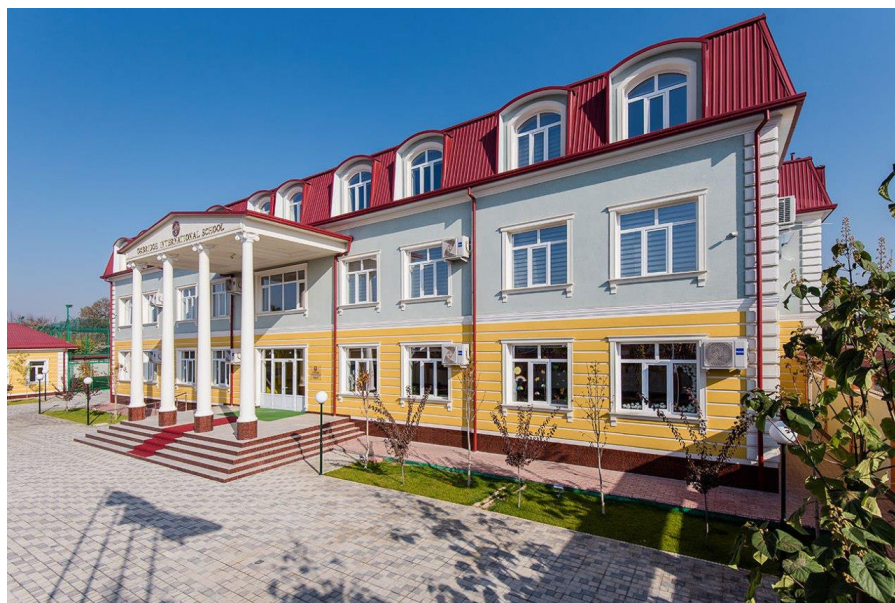
Address: 10 Oyimariq str., Mirzo-Ulugbek district, Tashkent, Uzbekistan

Phone: +998 (71) 263 39 39, +998 (71) 263 39 39, +998 (71) 263 00 14,
+998 (90) 900 50 55

Email: info@oisuzbekistan.com

Oxbridge International School is a higher-end new school established this year. 2019-2010 academic year is school's first intake and so far, they have enrolled over 250 students. Oxbridge International School is a candidate school* for the PYP. They currently have one expat teacher.

School has a brand-new building and facilities, located on 1 hectare of land in the northern outer Tashkent (ecologically clean area of the city). There are two buildings, sports fields, recreation areas, two indoor pools.



Language: English

Curriculum: Uzbekistan National curriculum, IB

Working day/time: Monday-Friday 8.00am-6.00pm
Saturday: 8:00am-2pm

Age group: 7 – 17 years **Class:** 1-11 classes

Extra curriculum activities: Football, gymnastics, swimming, choreography, chess, cooking, IT class, media club, foreign languages

Facilities: Swimming pool, tennis court, football field, playground, and science lab.

Fee: See next page for details.

Exchange program: No

Kindergarten: Yes (see kindergartens review)

Waiting list: No

Number of students	274
Number of teachers	26
Student/teacher ratio	10.6:1
Expat teachers	1
Max students in class	20
Administrative staff	n/a
Technical staff	n/a

Oxbridge International School

Oxbridge International School is a candidate school* for the PYP. This school is pursuing authorization as an IB World School. IB World Schools share a common philosophy- a commitment to high-quality, challenging, and international education- that we believe is important for our students.

* Only schools authorized by the IB Organization can offer any of its four academic programmes: the Primary Years Programme (PYP), the Middle Years Programme (MYP), the Diploma Programme (DP), or the Career-related Programme (CP). Candidate status gives no guarantee that authorization will be granted.

At the moment, Oxbridge is building another campus on the school's territory for students who will begin to study under the international baccalaureate (IB) system.



Fees:

Oxbridge International School

Groups	Classes	Monthly fee (USD)
Elementary school	1-4 classes	541
Secondary school	5-9 classes	576
Secondary school	10-11 classes	612

Oxbridge International School – International department (PYP)

Age	Class	Monthly fee (USD)
6 year old	1 class	735
7 year old	2 class	735
8 year old	3 class	824
9 year old	4 class	824

Initial payment to International department UZS 2 million (USD 235).

Tashkent Ulugbek International School (TUIS)



Address: 3A, Rakat street, Yakkasaray district, Taashkent, Uzbekistan

Phone: +998 (71) 280-56-81, +998 (71) 253-08-92, +998 (71) 253-32-11

Email: info@tuis.uz

TUIS was founded in September 1995. The school is a nonprofit international school run by Ministry of Foreign Affairs, Diplomatic Section. Foreign and local teachers are qualified. Foreign staff are from Britain, USA, Canada, India, etc.

The school is located within the prestigious area and in the heart of the Tashkent. TUIS follows English National Curriculum of England and is an accredited member school of Council of British International Schools in UK.



Language: English

Curriculum: English National Curriculum of England in conjunction with Uzbek Education system

Working day/time: Monday-Friday 8.00am-3.00pm

Age group: 7 – 17 years **Class:** 1-11 classes

Extra curriculum activities: Russian, Uzbek, French languages, Music, Drama, Social study, Information and communication technologies.

Facilities: onsite facilities and amenities range from IT suites to science labs, from media rooms, theatres to music rooms, 2 libraries and a fitness area.

Fee: UZS 40 million (USD 4,700) per annum

Exchange program: No

Kindergarten: No

Waiting list: Yes

Number of students	298
Number of teachers	36
Student/teacher ratio	8.2:1
Expatriate teachers	9
Max students in class	20
Administrative staff	17
Technical staff	16

Ecole Francaise

Address: 14 Kalandar str., Mirzo Ulugbek District, Tashkent, Uzbekistan

Phone: +998 (71) 262 7674

Email: info@ecole-francaise-tachkent.com

Ecole Francaise was established in 1997.

This school is unique because it is the only French school in Central Asia that offers preschool and primary classes which are officially accredited by the French Ministry of National Education and where education is carried out up to French Baccalaureate. The French Baccalaureate is internationally recognized for its quality and high standards of knowledge; it provides access to undergraduate education not only in France, but also in Europe, Russia, Middle East and North America. There are qualified teachers either from France or the ones speaking French who obtained training from the Agency for French Education Abroad (AEFE); all school materials come from France.



Language: French

Curriculum: French National Curriculum (CNED accreditation by Agency for French Education Abroad)

Working day/time: Monday-Friday 8.30am-3.00pm

Age group: 6 – 17 years **Class:** 1-12 classes

Extra curriculum activities: English, Russian, Italian, German languages, Chess, Soccer, Art and Crafts, Basketball, Sewing, Clay, Choir, Drama, Dance.

Facilities: Indoor and outdoor sports fields, library, canteen, playground.

Fee: EUR 6,000 for 1st class

Initial payment EUR 300

Exchange program: No

Kindergarten: Yes

Waiting list: Yes

Number of students	165
Number of teachers	29
Student/teacher ratio	5.7:1
Expat teachers	12
Max students in class	17

VOSIQ International School and Kindergarten



Address: Domrabad St., 4th Drive, Chilanzar district, Tashkent

Phone: +998 (71) 207 00 88

Vosiq was recently established in September 2017.

Vosiq offers a 10-hour stay for children. The school accustoms the little man to the regime, instill the skills of communication in society, love for learning, self-control, responsibility through vivid life examples, guided by the practice of teachers of South Korea. The school is equipped with the latest trends in modern technical and material equipment of educational institutions around the world. Vosiq uses strong pedagogical staff to help improve the quality of education and broaden the horizons of teachers.

Although it is located not in a prestigious location, it offers high-end building and facilities.



Language: Uzbek, Russian

Curriculum: Uzbekistan National curriculum, South Korea techniques

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 7 – 15 years **Class:** 1-9 classes

Extra curriculum activities: English and Korean languages, Greco Roman wrestling, hand-to-hand fighting, wushu, choreography, gymnastics, music training, art.

Facilities: library, computer labs, science labs, two swimming pools.

Fee: UZS 2.4 million (USD 282) per month

Exchange program: No

Kindergarten: Yes

Waiting list: Yes

Number of students	756
Number of teachers	84
Student/teacher ratio	9:1
Expat teachers	No
Max students in class	20
Administrative staff	5
Technical staff	15

Lider Private School and Kindergarten

Address: 3 Djiydazor str., Yakkasaray district, Tashkent, Uzbekistan

Phone: +998 (71) 280 60 58

Email: tashkentliderscholl@gmail.com

Lider school was established in 2003. The school first opened up as a kindergarten, then opened its primary school, then a secondary school. Over the years, this school has grown in size and now boasts just under 800 children from preschool to class 9. Next year it's opening up their lyceum, as an alternative to 10-11 classes. The school has 2 buildings in a campus located at the city center.

The school is high performing private school, committed to excellence in education. The director/head teacher of the school is also the head of the association of private schools and kindergartens of Uzbekistan.

Language: Russian, Uzbek only in 1-4 classes

Curriculum: Uzbekistan National curriculum

Working day/time: Monday-Friday 9.00am-6.00pm

Age group: 7 – 17 years **Class:** 1-11 classes

Extra curriculum activities: English language, Mathematics, Choreography, Gymnastics, Music, Art, Leadership program, Tennis.

Facilities: indoor sport field, library

Fee: UZS 2.8 million (USD 330) per month

Exchange program: Yes

Kindergarten: Yes (for 3-6 years old)

Waiting list: Yes

Number of students	773
Number of teachers	49
Student/teacher ratio	15:1
Expatriate teachers	No
Max students in class	20
Administrative staff	14
Technical staff	10



Elite Education Alternative ‘Sehriyo’

Address: Said str., Karakamysh district, Tashkent, Uzbekistan

Phone: +998 (71) 227 16 44

Sehriyo, the largest private school in Uzbekistan was established in 2004. It boasts over 1,000 students. It is not located in a prestigious location of Tashkent.

The school, together with Lider is one of the oldest private schools in Uzbekistan. As legislation in Uzbekistan allowed opening of private schools in early 2000s.

Sehriyo is aimed to develop students socially, intellectually, physically and aesthetically to prepare them for life in a rapidly changing world. At this school, students are encouraged to develop the skills and attitudes to become caring, committed and contributing citizens with respect for individuals, other cultures and the world.



Language: Uzbek, Russian

Curriculum: Uzbekistan National curriculum
(with Finnish and Singaporean methodology/techniques)

Working day/time: Monday-Saturday 8.00am-6.00pm

Age group: 7 – 17 years **Class:** 1-11 classes

Extra curriculum activities: English language, Computer science, Music, Dance, Chess, Mental arithmetic, Arts, Basketball, Wushu, Robotics.

Facilities: sport field, library, computer class.

Fee: UZS 25 million (USD 2,950) annually

Exchange program: No

Kindergarten: Yes, opened recently in 2017

Waiting list: Yes

Number of students	1028
Number of teachers	98
Student/teacher ratio	10.5:1
Expat teachers	No
Max students in class	25
Administrative staff	19
Technical staff	81

Wise School

Address: 18A Lutfiy str., Chilanzar district 9A, Tashkent, Uzbekistan

Phone: +998 (90) 917 2595, +998 (97) 765 9911

Wise School is one of the newer schools which was established in 2018.

The location of the school is not prestigious, although over 450 students enrolled in the school's first year of operation. This is thanks to increasing demand, shortage of supply and aggressive marketing strategies used by Wise School.

The school aims to provide education to all students based on high academic standards and to facilitate their achievement of cognitive, developmental and spiritual needs through scholastic excellence.



Language: Russian

Curriculum: Uzbekistan National curriculum

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 7 – 15 years **Class:** 1-9 classes

Extra curriculum activities: English and Chinese languages, Computer science, Chemistry, Biology, Physics.

Facilities: library, computer labs, science labs, sport field, swimming pool.

Fee: UZS 2.4 million (USD 282) per month

Exchange program: No

Kindergarten: Yes

Waiting list: No

Number of students	473
Number of teachers	63
Student/teacher ratio	7.5:1
Expat teachers	No
Max students in class	20
Administrative staff	3
Technical staff	40

Wunderkind Study

Address: 17 Riyoziy str., Yashnabad district, Tashkent, Uzbekistan

Phone: +998 (71) 268 10 20

Wunderkind Study was established in 2016. The school is located not far from the city center.

The school specializes in teaching English. Formation of a holistic personality, realizing itself through the disclosure of individual abilities, ready for development and lifelong learning, having universal human values, leading a healthy lifestyle and able to find the optimal solution to various problems – the mission of Wunderkind Study.



Language: Russian and Uzbek

Curriculum: Uzbekistan National curriculum

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 7 – 17 years **Class:** 1-11 classes

Extra curriculum activities: English, Chinese, French, German languages, choreography, gymnastics, music, art, football, chess.

Facilities: library, computer labs, science labs, sport field, football field, swimming pool.

Fee: UZS 3 million (USD 350) per month

Exchange program: No

Kindergarten: Yes,(see review of kindergartens)

Waiting list: Yes

Number of students	756
Number of teachers	84
Student/teacher ratio	9:1
Expat teachers	No
Max students in class	20
Administrative staff	5
Technical staff	53

Diplomat International School

Address: 1A Ravnaq, Mirzo-Ulugbek district, Tashkent, Uzbekistan

Phone: +998 (71) 268 44 14, +998 (99) 489 45 55

Diplomat International School, one of the newer school, was established in 2018. It is located in a prestigious region of Tashkent. In its first year, it enrolled just under 500 students..

Apart from teaching national curriculum, the school will also teach English, chess, theater (basics of acting, vocal and choreography), Lego constructing (1-4 class), robotics (5-11 class), football/basketball/gymnastics will be taught.



Language: Russian, English

Curriculum: Uzbekistan National curriculum

Working day/time: Monday-Saturday 9.00am-6.00pm

Age group: 7 – 15 years **Class:** 1-9 classes

Extra curriculum activities: French, Chinese, German languages, Mathematics, Choreography, Gymnastics, Music, Art.

Facilities: indoor and outdoor sport fields, IT labs, swimming pool, library

Fee: UZS 2 million (USD 235) per month (5% discount on second child, 10% discount on third child from the same family)

Exchange program: No

Kindergarten: No **Waiting list:** No

Number of students	497
Number of teachers	50
Student/teacher ratio	10:1
Expat teachers	No
Max students in class	20
Administrative staff	5
Technical staff	37

NewTone English Gymnasium

Address: 28A Fidokorlar street, Tashkent, Uzbekistan

Phone: +998 (99) 833 85 71, +998 (71) 283 37 61, +998 (71) 283 37 60

Email: contacts@new-tone.uz

New Tone was established in September 2017. The school specialized in teaching English language. It has one English speaking expat teacher.

The school also has a foundation level class.

NewTone English Gymnasium aims to develop lifelong learners who make positive contributions in local and global communities; by building respectful relationships, understanding and engaging different cultures, and participating in service-learning opportunities.



Language: Russian, English

Curriculum: Uzbekistan National curriculum

Working day/time: Monday-Friday 8.30am-6.00pm,
Saturday 8:30am-2pm

Age group: 7 – 15 years **Class:** 1-9 classes

Extra curriculum activities: French language, mathematics, choreography, gymnastics, music, art.

Facilities: library, computer labs, science labs, football field.

Fee: UZS 3 million (USD 350) per month

Exchange program: No

Kindergarten: Yes

Waiting list: No

Number of students	274
Number of teachers	26
Student/teacher ratio	10.6:1
Expat teachers	1
Max students in class	20
Administrative staff	n/a
Technical staff	n/a

Oriental School of Tashkent

Address: 59A Gulsaroy str., Almazar district, Tashkent, Uzbekistan

Phone: +998 (71) 2407406, +998 (90) 9970703, +998 (71) 2466574

Oriental School was established in 2006.

The school is not located in a prestigious area, teaches local curriculum with Singaporean methodology/techniques. The school aimed to:

- develop pupils who are resilient, resourceful, organized, courageous, inquisitive and reflective in all that they do,
- encourage our pupils to demonstrate ethical behaviour, and develop a keen understanding of their rights and responsibilities, the need for both teamwork and leadership, and the importance of contributing fully to society,
- reflect in ethos and activity the traditions, values, heritage and cultural diversity of Uzbekistan.



Language: Russian

Curriculum: Uzbekistan National curriculum
(Singaporean methodology/techniques)

Working day/time: Monday-Friday 9.00am-6.00pm

Age group: 7 – 17 years **Class:** 1-11 classes

Extra curriculum activities: English language, wushu, choreography, gymnastics, music training, art, chess, football

Facilities: library, swimming pool, indoor sport field.

Fee: UZS 2 million (USD 235) per month

Exchange program: No

Kindergarten: No

Waiting list: No

Number of students	138
Number of teachers	23
Student/teacher ratio	6:1
Expat teachers	No
Max students in class	20
Administrative staff	3
Technical staff	4

Artel Technical School



Address: 28 Katartal str., Chilanzar district, Tashkent, Uzbekistan

Phone: +998 (71) 203 04 00

Email: info@artelts.uz

Artel Technical school was established in 2017.

The school is not located in a prestigious area, teaches local curriculum. It specializes in technical studies such as computing, technology, robotics, physics and mathematics.

The school is related to a local big-name brand 'Artel', which manufactures household appliances and electronics.

Language: Russian

Curriculum: Uzbekistan National curriculum

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 7 – 15 years **Class:** 1-9 classes

Extra curriculum activities: English language, Mathematics, Physics, Chemistry, Drama, Football, Chess, Taekwando

Facilities: sport field, science lab, computer lab, library.

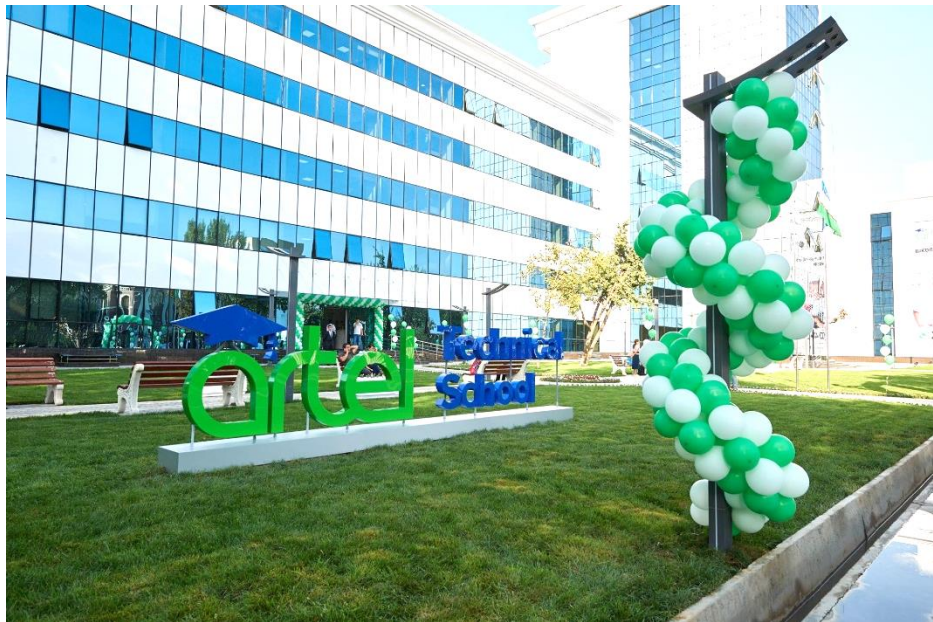
Fee: UZS 2 million (USD 235) per month

Exchange program: No

Kindergarten: No

Waiting list: No

Number of students	515
Number of teachers	63
Student/teacher ratio	9.1:1
Expat teachers	No
Max students in class	20
Administrative staff	10
Technical staff	27



Erudite Education

Address: 27/29 Bogishamol str., Tashkent, Uzbekistan

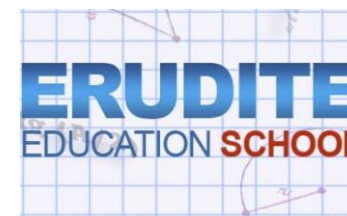
Phone: +998 (71) 235 92 97

Email: info@erudit.uz, infoeruditeschool@gmail.com

Erudite Education private school was established in 2007.

The school specializes in English language and mathematics. The students of Erudite have won number of national and international Olympiads.

The school's focus: to help children reach their true, personal potential. It is a school that encourages the extraordinary in its students; a school that provides the core academic building blocks essential for success beyond high school; a school that provides critical life learning; a school that fosters smart intellectual risk taking in a safe, tailored learning environment.



Language: Russian

Curriculum: Uzbekistan National curriculum

Working day/time: Monday-Friday 8.15am-5.30pm

Age group: 7 – 17 years **Class:** 1-11 classes

Extra curriculum activities: English and French languages, mathematics, karate, gymnastics, chess, art, choreography, drama

Facilities: indoor and outdoor sport fields, science lab, computer lab, library.

Fee: UZS 2.8 million (USD 330) per month

Exchange program: No

Kindergarten: Yes

Waiting list: No

Number of students	561
Number of teachers	47
Student/teacher ratio	11.9:1
Expat teachers	No
Max students in class	20
Administrative staff	5
Technical staff	28

Review of top private kindergartens

5

The British School of Tashkent - Kindergarten



Address: Sayram Street Bld 30A, Mirzo-Ulugbek District, Tashkent

Phone: +998 (71) 268 5561 / 62, +998 (71) 268 5560

Email: info@britishschool.uz

BST's kindergarten offers a contemporary British international education to students in Early Years through to Primary School up to Year 3. The school was established in 2010 and has grown steadily to a nearly 550-strong student body. The school boasts more than 30 nationalities.

The school has 2 campuses on the north west side of the city in the pleasant residential areas of Mirzo-Ulugbek. The Sayram campus offers Early Years to the important transition of Year 2.

Seven areas of learning at Early Years are: Communication & Language, Physical Development, Personal, Social & Emotional Development, Literacy, Math, Understanding the World, and Expressive Arts & Design.



Language: English

Curriculum: Early Years

Working day/time: Monday-Friday 8.30am-3.30pm

Age group: 2 – 7 years

Extra curriculum activities: There are many activities such as music, art, choreography, sports. Children choose activities by interest.

Facilities: library, canteen, theatre, 3 sports halls, 25 metre swimming pool and a toddler pool, recreational playgrounds, an outdoor 5-a-side football astroturf pitch, music rooms with practice suite, multi-purpose hall.

Fee: USD 2,876 to USD 4,489 per annum (see school page for more info).

School: Yes (see page on schools for more info).

Waiting list: Yes

Expatriate teachers Yes

Maximum children in group 10

Tashkent International School (TIS) – Kindergarten



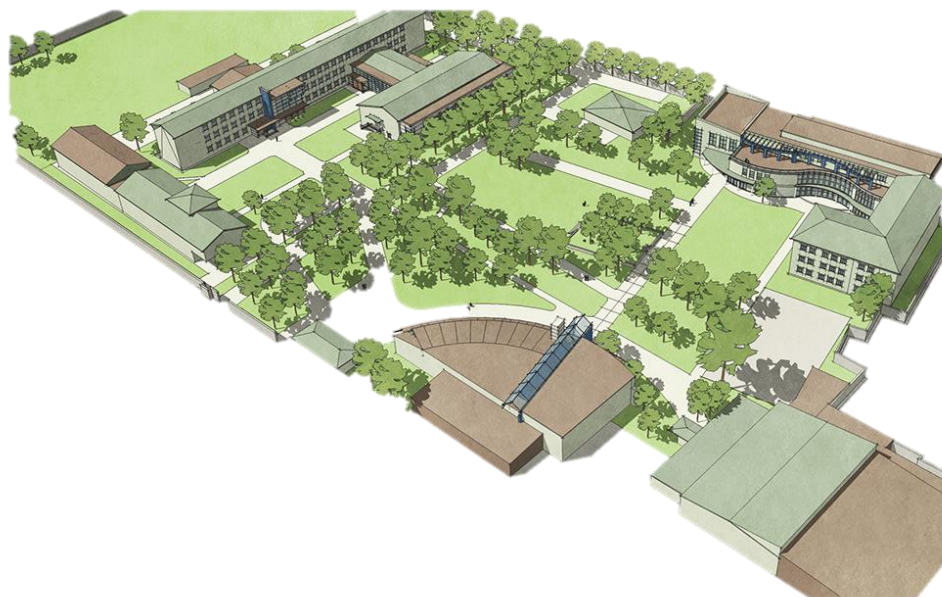
Address: 38, Sarakulskaya Street, Tashkent, 100005, Uzbekistan

Phone: +998 (71) 2911739, +998 (71) 2919672

Email: office@tashschool.org

TIS, the oldest international private kindergarten, was established in 1994. It is also the most expensive kindergarten.

The Early Learning Center (ELC) at TIS is based on the International Baccalaureate Primary Years Programme (PYP), which uses an inquiry-based, experiential approach with an emphasis on developing students who are internationally minded.



Language: English

Curriculum: Full IB curriculum:

- Owlets for children who are 2 – contact the office for details
- Preschool 1 for children ages 3 and 4
- Preschool 2 for children ages 4 and 5
- IB curriculum for preschool through grade 5

Working day/time: Monday-Friday 8.00am-3.00pm

Age group: 2 – 6 years

Extra curriculum activities: Constructive play, Media exploration, Language development, Story time, Mathematical development, Social development opportunities, Art and physical education, Creative play and Outdoor play.

Facilities: See school page for details.

Fee: From USD 8,000 up to USD 20,000 per annum (see school page)

School: Yes

Waiting list: TIS reached 500 students for the first time in its history in 2018. It's predicted to grow in 2018-19, hence TIS urges prospective parents to apply early as spaces may be limited in some grade levels.

Number of students	510 (see school page)
Number of teachers	68 (see school page)
Student/teacher ratio	7.5:1
Expat teachers	35
Max students in class	20

Oxbridge International School - Kindergarten



Address: 10 Oyimariq str., Mirzo-Ulugbek district, Tashkent, Uzbekistan

Phone: +998 (71) 263 39 39, +998 (71) 263 39 39, +998 (71) 263 00 14

Email: info@oisuzbekistan.com

Oxbridge International school was established in 2019. See details of the school in the school review page.

In kindergarten groups are distributed by age. So in kindergarten in January 2019 there are five age groups:

- 2-3 years - three groups, up to 15 children.
- 3-4 years - two groups, up to 18 children.
- 4-5 years old - two groups, up to 18 children.
- 5-6 years old - one group, up to 18 children.
- 6-7 years old - one group, up to 18 children.



Language: English

Curriculum: The State Ilk Kadam program, IB

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 2 – 7 years

Extra curriculum activities: Football, gymnastics, swimming, choreography, chess, cooking, IT class, media club, foreign languages

Building type and facilities: Swimming pool, tennis court, football field, playground, science lab.

Fee: USD 411 per month for ordinary groups, USD 635 per month for PYP groups

School: Yes

Waiting list: No

Expat teachers Yes

Max children in group 18

Dip Nikhol Kindergarten

Address: 27 Bogkucha m-v, Shaykhantakhur district, Tashkent, Uzbekistan

Phone: +998 (71) 2426403, +998 (71) 2420925

Dip Nikhol was established in 2000. Studies are in Russian, Uzbek and English. More focus is given to English language with English language classes taught at early years.

Much attention is paid to preventive and recreational activities (massage, physiotherapy, herbal tea and others).

Dip Nikhol kindergarten is aimed to:

- provide intellectual, personal and physical development of children,
- formation of the personalities of children, development cognitive interests,
- introduction of children to the national culture and human values.



Language: Russian

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 2 – 6 years

Extra curriculum activities: English, gymnastics, choreography, art.

Building type: Stand-alone building with sports and music halls.

Fee: UZS 1.7 million (USD 200) per month

School: No

Waiting list: Yes

Expat teachers Yes

Max children in group 20

VOSIQ International School - Kindergarten



Address: Domrabad St., 4th Drive, Chilanzar district, Tashkent

Phone: +998 (71) 207 00 88

VOSIQ was established in September 2017.

The kindergarten pays more attention for children's love to the world around, to express ourselves in society, to read the senior generation and, the most important, self-esteem. Besides this, in the garden classes from elementary ethics are usually conducted - kids are taught for good manners in interactive way.

At each age, there is a list of skills and abilities, which the child has to possess. The teachers carry out the analysis before the activity in-group, define the general training of kids, and start training already taking into account these data. Lessons are usually provided in an interactive way.



Language: Uzbek, Russian

Curriculum: The State Ilk Kadam program, South Korea techniques

Working day/time: Monday-Friday 8.00am-6.45pm

Age group: 1.5 – 7 years

Extra curriculum activities: English and Korean languages, wushu, choreography, gymnastics, music, art, chess.

Building type and facilities: stand-alone building with library, science labs, two swimming pools.

Fee: UZS 2.2 million (USD 258) per month

Exchange program: No

School: Yes (see schools review page)

Waiting list: Yes

Expat teachers No

Max children in group 15

Erudite International Kindergarten

Address: Kiyot m-v, Yunusabad district, Tashkent, Uzbekistan

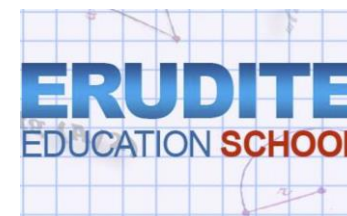
Phone: +998 (71) 235 92 32

Email: info@erudit.uz, infoeruditeschool@gmail.com

Erudite International kindergarten was established in 2009. It is located in close to the city center.

The kindergarten has 7 groups, separated by age groups. Erudite international kindergarten teaches the following:

- Psychological development
- Training on correction of verbal disorders
- Creativity
- Physical development
- English language classes
- Water procedures in the swimming pool



Language: Russian, Uzbek

Curriculum: The Bolajon program
(Russian methodology/techniques)

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 3 - 6 years

Extra curriculum activities: English language, gymnastics, chess, art, choreography.

Building type and facilities: stand alone building, indoor and outdoor sport fields, library, swimming pool.

Fee: UZS 2.8 million (USD 330) per month

Exchange program: No

School: Yes

Waiting list: Yes

Expat teachers No

Max students in class 25

Star Kids Kindergarten

Address: 37 Yusuf Khos Khojib str., Yakkasaray district, Tashkent

Phone: +998 (71) 215 54 58, +998 (99) 889 44 22

Star Kids Kindergarten was established in 2015. The school is located near the city center.

Early Childhood Centre "Star Kids International" provides an all-rounded development in English communication for your child. The kindergarten ensures a fun, English-only learning environment to nurture their interest and develop a good foundation in English.

The kindergarten has two classes:

- 3-5 years old: class size 10-12
- 5-7 years old: class size 10-12



Language: English

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Friday 8.30am-6.30pm

Age group: 3 - 7 years

Extra curriculum activities: Chess, music, dance, karate, art, swimming

Building type and facilities: Villa type kindergarten with playground and swimming pool

Fee: UZS 2.25million (USD 265) per month

School: No

Waiting list: Yes

Expat teachers Yes

Max children in group 12

Wunderkind Kindergarten

Address: 10 Mirzo-Ulugbek avenue, Mirzo-Ulugbek district, Tashkent

Phone: +998 (71) 267 19 08

The kindergarten was established in 2010. The kindergarten is located near the city center.

The teaching program includes English, French and Chinese languages, as well as IT, music, chess and swimming. The kindergarten also has classes with a psychologist and speech therapist.



Language: Russian

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Saturday 8.30am-6.00pm

Age group: 2 – 7 years

Extra curriculum activities: English, French and Chinese languages, gymnastics, music, dance, art, swimming

Building type and facilities: Villa type kindergarten with playground and swimming pool

Fee: UZS 2.5 million (USD 300) per month

School: Yes (see schools review)

Waiting list: Yes

Expat teachers No

Max children in group 20

Kinder Club Kindergarten

Address: 3/5 Karakum-2, Yakkasaray district, Tashkent, Uzbekistan

Phone: +998 (90) 356 96 96, +998 (71) 253 15 82

The kindergarten was established in 2013. It is located not far from the city center. It is a villa type building (are of 3 villas are were combined) in a quiet residential street (Mahalla).



Language: Russian

Curriculum: The State İlk Kadam program

Working day/time: Monday-Friday 8.00am-6.30pm

Age group: 1.5 – 7 years

Extra curriculum activities: English and French languages, music, dance, aikido, art.

Building type and facilities: Villa type kindergarten (3 buildings) with playground

Fee: UZS 2.5 million (USD 300) per month

School: No

Waiting list: No

Expat teachers No

Max children in group 15

Karyera s Kolybeli Kindergarten

Address: 144/3 Buyuk Ipak Yuli str., Mirzo-Ulugbek district, Tashkent
1-2, Avliyo Ota str., Mirabad district, Tashkent
9, Chinabad str., Yunusabad district, Tashkent
142, Muqimiy str., Yakkasaray district, Tashkent

Phone: +998 (98) 311 24 25, +998 (71) 268 66 95, +998 (90) 922 13 44,
+998 (71) 212 22 08, +998 (98) 364 36 42, +998 (71) 252 55 25

The kindergarten was established in 2014. It has 4 branches in 4 different districts of Tashkent.

The kindergarten has won a number of awards, such as ‘best pedagogue of the year’ and ‘best non-state educational center’ award.

The school has 2 programs: from 1-3 years old and from 4-7 years old.



Language: Russian

Curriculum: The State İlk Kadam program

Working day/time: Monday-Friday 8.00am-6.30pm, Saturday 8.00am-4pm

Age group: 1 – 7 years

Extra curriculum activities: English language, music, dance, gymnastics, art, chess.

Building type and facilities: Villa type kindergarten with playground

Fee: UZS 2.5 million (USD 300) per month (Monday-Friday),

UZS 2.9 million (USD 240) per month (Monday-Saturday)

School: No

Waiting list: No

Expat teachers No

Max children in group 12

Bek Kichkintoy Kindergarten

Address: 46, Okkurgon prospect-6, Mirzo-Ulugbek district, Tashkent
60, Said Baraka str., Mirabad district, Tashkent

Phone: +998 (71) 235 72 65, +998 (71) 234 49 08, +998 (71) 256 50 58,
+998 (71) 252 17 86, +998 (71) 252 17 87, +998 (71) 252 17 88

The kindergarten was established in 2005. It has 2 branches in Tashkent's prestigious areas. Bek Kichkintoy - focuses on the development of the intellect of the growing up personality, nurturing self-esteem, in disclosing and developing the creative potential of each child.



Language: Russian, Uzbek

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 2.5 – 7 years

Extra curriculum activities: English language, music, dance, mathematics, art, swimming.

Building type and facilities: Stand alone kindergarten with swimming pool and playground

Fee: UZS 2.5 million (USD 300) per month

School: Yes

Waiting list: No

Expat teachers No

Max children in group 15

Aist Kindergarten

Address: 7, Okkurgon str., Mirzo-Ulugbek district, Tashkent

Phone: +998 (71) 268 41 14, +998 (97) 400 18 52

The kindergarten was established in 2016.

Kindergarten introduces children with the world children's literature by professional speech therapist. Psychologist is engaged with social and emotional sphere of the children.

The education is based on state program Bolajon.

Language: Russian

Curriculum: The State Bolajon program

Working day/time: Monday-Friday 8.00am-6.30pm

Age group: 3 – 7 years

Extra curriculum activities: English and French languages, music, dance, mathematics, art, swimming, gymnastics.

Building type and facilities: Stand alone 2-store building with playground

Fee: UZS 2.5 million (USD 300) per month

School: No

Waiting list: No

Expat teachers No

Max children in group 16



Garmoniya Detstva Kindergarten

Address: 20, Bakht str., Yakkasaray district, Tashkent

Phone: +998 (71) 255 38 61

The kindergarten was established in 2009.

It is based on a villa-type kindergarten with a playground and a swimming pool and located near city center teaches based on local program in Russian language.

Language: Russian

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Friday 8.30am-6.00pm

Age group: 2 – 7 years

Extra curriculum activities: English language, music, dance, mathematics, art, swimming, gymnastics.

Building type and facilities: Villa type kindergarten with playground and swimming pool

Fee: UZS 2.8 million (USD 330) per month

School: No

Waiting list: Yes

Expat teachers No

Max children in group 12



Happy Time Kindergarten

Address: 142, Buyuk Ipak Yuli str., Mirzo-Ulugbek district, Tashkent

Phone: +998 (71) 268 66 95

The kindergarten was established in 2012.

It is based on a villa-type kindergarten located in a prestigious area of the city, teaches based on local program in Russian language.



Language: Russian

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Friday 8.30am-7.00pm, Saturday 8.30am-5.00pm

Age group: 2.5 – 7 years

Extra curriculum activities: English language, music, dance, mathematics, art, swimming, gymnastics, taekwondo.

Building type and facilities: Villa type kindergarten with playground and swimming pool

Fee: UZS 2.7 million (USD 320) per month (Monday-Friday),
UZS 2.9 million (USD 340) per month (Monday-Saturday)

School: No

Waiting list: Yes

Expat teachers No

Max children in group 12

Intellect Kindergarten

Address: 15, Mirzakalon Ismaili str., Mirzo-Ulugbek district, Tashkent

Phone: +998 (71) 267 07 59, +998 (71) 267 07 58

The kindergarten was established in September 2008.

It is based on a villa-type kindergarten with a playground and a swimming pool located in a prestigious area of the city, teaches based on local program in Russian language.



Language: Russian

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Friday 8.00am-6.00pm

Age group: 3 – 7 years

Extra curriculum activities: English language, music, dance, mathematics, art, swimming, gymnastics.

Building type and facilities: Villa type kindergarten with playground and swimming pool

Fee: UZS 2.8 million (USD 330) per month

School: No

Waiting list: Yes

Expat teachers No

Max children in group 25

Little Kinderland Kindergarten

Address: 50, Al-Termezi str., Yakkasaray district, Tashkent

32, Kichik Besh Yogoch str., Yakkasaraay district, Tashkent

Phone: +998 (71) 254 82 22, +998 (93) 397 46 67, +998 (93) 397 46 65,
+998 (90) 318 53 46

The kindergarten was established in September 2014. It is based on a villa-type kindergarten located near city center teaches based on local program in Russian language.

Language: Russian

Curriculum: The State Ilk Kadam program

Working day/time: Monday-Friday 8.00am-6.30pm

Age group: 1.5 – 7 years

Extra curriculum activities: English and Korean languages, music, dance, mathematics, art, chess, gymnastics, yoga.

Building type and facilities: Villa type kindergarten with playground

Fee: UZS 2.5 million (USD 300) per month

School: No

Waiting list: No

Expat teachers No

Max children in group 15



New upcoming high-end international schools and kindergartens

6

Westminster International School and Kindergarten



Westminster International School in Tashkent will open its doors to students at its purpose-built, state-of-the-art campus in [September 2019](#). A project that enjoys the full backing of the [long-established and highly-respected Westminster International University \(UK\) in Tashkent](#), the school aims to establish itself as Tashkent's premier international school provider.

The school will be located near Botanical Park in Tashkent. The school will educate children of the country's business elite and international diplomatic and business communities, using an English-style national curriculum adapted for delivery in an international setting.



In September 2019 the school will offer class Pre-Nursery - Year 6 (ages 2-11); for students aged 5 and older, the school will offer Mainstream (MS) Classes to children ready to access the curriculum at a level in line with UK age expectations and Accelerated English (AE) Classes to children newer to learning in an English-instruction environment.

While a settling period is necessary for a new school start up, school will typically expect its Mainstream Class students to meet or exceed UK age-expectations in standardised assessments and to significantly exceed these by the end of our Secondary School. The school aims for the vast majority of children to graduate from AE to Mainstream within 1.5 - 2 years and carefully manages academic provision, admissions and class numbers to make this a reality.

A team of around 20 expatriates is being recruited to work alongside host-country nationals in 2019-20.

*Tuition fees have not yet been set/disclosed by the school.

Cambridge International School and Kindergarten



Cambridge International School (CIS) located in a cozy and modern residential quarter “Cambridge Residence” in Almazor district will open its doors in September 2019. The residence was recently complete by a local reputable developer Murad Buildings.

CIS (CIS Education Group) was established in 2009 and is one of the leading international schools in Russia with 4 campuses. It is accredited by Cambridge Assessment International Education and a member of European Council of International Schools.

The innovative educational complex includes a school for 540 children and a full-time kindergarten with a capacity for up to 200 children for ages two and older.

The school will have two programs: international experts from the UK, Canada, Australia, New Zealand, the USA and other countries will teach the Cambridge curriculum, while Uzbek teachers will teach the state Uzbek program.

Level	Age	Annual fee
Pre-Nursery-Nursery-Reception	2-5 years old	USD 9,800
Year 1 - Year 2	5-7 years old	USD 12,800
Year 3 - Year 6	7-11 years old	USD 14,800
Year 7 - Year 9	11-14 years old	USD 16,800
Year 10 - Year 11	15-16 years old	USD 18,800
Year 12 - Year 13	16-18 years old	USD 19,800



- Capital Fee for Pre-Nursery-Nursery = \$0.
For other year levels = \$4 500
- All books are included in Tuition Fees for all year levels.

Facilities include Science, Art rooms, dance hall, canteen, playgrounds and sportsgrounds and a library.

School prepares for Cambridge IGCSE and International AS&A level diplomas.

Education policy and legislation



Licensing and other regulatory requirements

General information

According to current legislation of Uzbekistan, provision of non-public educational services is subject to licensing.

Licensing body – the State Inspectorate for Supervision of the Quality of Education under the Cabinet of Ministers of the Republic of Uzbekistan.

Separate licenses are to be issued for different types / levels of education (pre-school, elementary school, secondary school, high-school, vocational, higher etc.).

Licenses are issued for the unlimited term.

Licensing requirements

Licensing requirements are as follows:

- compliance with the laws of Uzbekistan governing the education;
- organization of the educational process in accordance with state educational standards (state requirements) and curricula;
- applicant should have buildings (premises) based on the right of ownership or other right, which are intended to carry out licensed activities and meet the established requirements;
- equipping classrooms with modern information and communication equipment, technical training aids and inventories;
- supporting the educational process with educational and methodical literature and other library and information resources necessary for the implementation of educational programs of the claimed level;
- implementation of educational programs in accordance with state educational standards of general secondary, secondary special, vocational and higher education, as well as in accordance with state requirements for pre-school, out-of-school education, advanced training and retraining of personnel;
- the compulsory secular nature of education, the inadmissibility of using in the educational process any propaganda of war, violence, infringement of constitutional rights and freedoms of citizens, undermining security and socio-political stability in the country, the legal and spiritual foundations of society, civil peace, interethnic and interfaith harmony, dissemination of false information about Uzbekistan and the distortion of its historical, cultural and spiritual values;
- filing the reliable information about the pre-school educational institution, its pupils, teachers, and the educational process in the pre-school education management information system;
- creating an enabling environment that provides high quality education and training, including by identifying and supporting gifted children and talented youth;
- increase of efficiency and effectiveness in the field of education based on the use of innovative pedagogical forms, methods and modern learning technologies, taking into account advanced international experience;
- free education on a competitive basis of talented and gifted children from families in need of social support, within at least 10 percent of the total number of students;
- issuing the certificates of education for the graduates in the prescribed manner.

Licensing and other regulatory requirements

Application process

Applicant has to submit the following documents to the Center for public services or file them electronically to the Unified portal of interactive state services:

- application indicating the name and legal form of the legal entity, its location (postal address), locations of educational activities, bank details, contemplated licensed activity, list of educational activities;
- approvals of the fire and sanitary-epidemiological authorities on the compliance of the existing buildings and premises with fire safety requirements and sanitary and hygienic standards;
- information about the teaching staff;
- study plans and programs in electronic form;
- document confirming the payment of license fee (2 minimum monthly wages or approx. USD 50).

Statutory deadline for issuance decision on issuance of license is 10 days from the date of submission of application.

State fee for issuance of the license is 10 minimum monthly wages or approx. USD 250.

Control over compliance with the licensing requirements

Control over compliance with the licensing requirements and conditions is carried out by the State Inspectorate for the Supervision of the Quality of Education under the Cabinet of Ministers, bodies of the education management system and other competent bodies in the manner prescribed by law.

In exercising control over compliance with licensing requirements and conditions, the licensing authority within its competence has the following rights:

- to conduct, in accordance with the procedure established by law, scheduled inspections of the licensee's compliance with licensing requirements and conditions;
- in accordance with the procedure established by law, conduct unscheduled checks on the licensee's compliance with licensing requirements and conditions if there are facts indicating that the licensee has violated them;
- request and receive from the licensee the necessary information on issues arising during the audit of compliance with licensing requirements and conditions;
- draw up acts (certificates) based on the results of the inspections indicating specific violations by the licensee of licensing requirements and conditions;
- make decisions obliging the licensee to eliminate the revealed violations, establish the terms for elimination of such violations;
- make decisions in accordance with the legislation on suspension and termination or revocation of a license.

Licensing and other regulatory requirements

Mandatory accreditation

Educational institutions (both public and non-public) in Uzbekistan are subject to mandatory state accreditation, which is performed via attestation.

Attestation of an educational institution - being the main form of state-public control over the quality of education in educational institutions, consists of determining the compliance of the content of the level and quality of personnel training and education with state educational standards, state requirements and qualification requirements.

State accreditation of an educational institution is the legal recognition of its rights and ability to carry out its activities at a level not lower than the officially recognized norm confirming state status, level of educational programs implemented, compliance of the content and quality of graduates with state educational standards, state requirements and qualification requirements, and giving the right to issue state documents on the appropriate level of education

Newly established educational institutions are deemed accredited for 5 years from date of foundation. Existing educational institutions are required to apply for attestation before 1st of October of year in which the current accreditation expires.

If a non-public educational institution fails the attestation, the license(s) of such institution shall be terminated.

Certificate of accreditation is issued for 5 years.

State fee for attestation for non-public educational institutions is 15 minimum monthly wages or approx. USD 375.

Other regulatory requirements

Fire safety and sanitary requirements

Premises of educational institutions should be compliant with:

- Fire safety requirements
- Sanitary and epidemiological requirements, including but not limited to:
 - ✓ Sanitary rules of the device and the maintenance of preschool institutions;
 - ✓ Hygienic requirements for the organization of nutritious and safe food in preschool institutions;
 - ✓ Sanitary and epidemiological requirements for the organization of food for students in secondary schools, institutions of secondary vocational education;
 - ✓ General sanitary and hygienic requirements for electronic educational resources for general secondary and specialized secondary, vocational education;
 - ✓ Hygienic requirements for physical education, sports equipment and equipment in educational institutions.

Mandatory insurance of employer's civil liability

All employers in Uzbekistan are required to insure their civil liability against harm caused to lives and health of their employees (both local and expatriates).

Insurance premium amount is calculated based on total payroll costs, years of operations of the company and risk level of operations (there are 20 risk classes, class 20 being most risky).

Immigration requirements

Employers, residents of Uzbekistan, can attract foreign workforce in accordance with the law.

License

Firstly, an inviting company should obtain the 'license for attraction and use of foreign workforce in Uzbekistan', which is issued by the Agency for external labour migration under the Ministry of employment and labour relations under the Ministry of employment and labour relations of Uzbekistan. For this the inviting company is required to file an application in the established format signed with electronic digital signature and a copy of passport of the head of the inviting company.

License is not required when attracting qualified or highly qualified foreign citizens*.

A fee of 1 minimum monthly wage or approx. USD 25 is to be paid for acceptance and review of the application.

Decision on issuance of the license is to be issued within 15 working days from the date of acceptance of the application. Within 5 working days from the receipt of positive decision the inviting company has to pay the fee for issuance of the permission in the amount of 50 minimum monthly wages or approx. USD 1,250.

Permission is issued for 1 year with possibility of prolongation.

Confirmation for the employment

Once the 'license for attraction and use of foreign workforce in Uzbekistan' is obtained, an inviting company should apply for 'confirmation for the employment'.

- foreign citizen profile in the established format;
- copy of passport of foreign citizen;
- copy of the entry visa;
- photo (3 x 4 cm);
- draft of labor contract with indication of salary of foreign citizen;
- guarantee of the head of the inviting company in the established format;
- HIV certificate of foreign citizen;
- documents confirming qualification of foreign citizen, if applicable;
- brief details of the inviting company, if applicable;
- copy of passport of the head of the inviting company.

A fee of 1 minimum monthly wage or approx. USD 25 is to be paid for acceptance and review of the application.

Decision on issuance of the confirmation is to be issued within 15 working days from the date of acceptance of the application. Within 5 working days from the receipt of positive decision the inviting company has to pay the fee for issuance of the confirmation in the amount from 1 to 30 minimum monthly wages or approx. from USD 25 to USD 750 per 1 confirmation (depending on the qualification of the foreign citizen).

** Highly qualified specialists are foreign nationals who have graduated from universities in the top 1000 in internationally recognized ratings, have at least 5 years of experience in the stated specialty (or diploma in the specialty), with the contemplated salary in Uzbekistan in the amount of at least USD 60,000 per annum.*

Qualified specialists are foreign nationals who have a higher education, work experience of at least 5 years in the declared specialty (diploma specialty), with the contemplated salary in Uzbekistan in the amount of at least USD 30,000 per annum

Corporate aspects

Foreign ownership

Foreign investors are allowed create JVs or establish wholly owned subsidiaries in Uzbekistan in any organizational and legal form envisaged by effective legislation.

Legal forms

Current legislation of Uzbekistan envisages the following types of legal forms for the domestic companies:

- private enterprise;
- family enterprise;
- farm;
- dehkan farm (with the formation of legal entity);
- business partnership;
- limited liability company (LLC);
- joint-stock company (JSC);
- unitary enterprise;
- production cooperative;
- commercial organization not included in other groups.

In the context of the proposed activities in Uzbekistan, the operating company can be registered either in the form of LLC or JSC.

Main differences between LLC and JSC lay in registration procedure, management structure and number of other specific requirements. However, there are no differences between LLC and JSC from the point of view of allowed operations, taxation, licensing, monetary and customs regulations etc.

From a practical standpoint, we consider LLC as the most suitable legal form for the operating company. The JSC legal form is considerably more complex in terms of formation, management structure and regulatory requirements in Uzbekistan. In addition, according to statistics, LLC is the most widespread legal form in Uzbekistan.

Company set-up

Registration of business entities in Uzbekistan is carried out through the 'single window' centers under the local municipalities (Khokimiyats) with simultaneous state, tax and other registrations.

State fee for registration is 1 minimum monthly wage, or approx. USD 25, half of the standard fee is payable in case of the online application (requires electronic digital signature).

Contributions to charter capital can be made in cash or in form of property. Charter capital needs to be paid in full within one year after registration.

Currently, there are no minimum charter capital requirements for LLCs.

In general, the following documents shall be required for registration of an LLC:

- Decision of the shareholders on establishment of a company;
- Draft foundation documents (foundation agreement and charter);
- Power of Attorney to the persons acting on behalf of the shareholders, if applicable;
- Confirmation of payment of state fee;

Statutory timeline for registration of a company in Uzbekistan is 30 minutes, provided that all necessary documents are filed.

Corporate aspects

After the registration is obtained, the company would have to open bank accounts, obtain corporate stamps and electronic signature (used for tax filings, applications to state authorities etc.).

EFI

Under the provisions of current legislation, a domestic company may acquire the status of enterprise with foreign investments or EFI, if the following criteria are met:

- charter capital is not less than 400 million UZS, or approx. 50,000 USD;
- at least 15% of charter capital is owned by the foreign investor.

The status of EFI is assigned automatically to both newly created legal entities that meet the above-mentioned requirements and existing legal entities in the event of acquisition of 15% stake by a foreign investor and a subsequent increase of the charter capital to the specified amount, if necessary.

Currently status of EFI does not provide any considerable advantages, with the only exception of EFIs where contribution of foreign investor in cash is at least 5 million USD. Such EFIs are eligible for the stabilization of taxation regime for 10 years from date of state registration.

Stabilization of tax regime implies the right to use the payment and calculation rules effective at the date of state registration of the taxpayer. Stabilization covers the following taxes (CIT, property tax, VAT, USP, UTP).

Local director requirements

Current legislation of Uzbekistan does not provide for requirement to have only local director(s). When hiring foreign directors immigration requirements as discussed above should be fulfilled. Please see Subchapter 1.2. for more details.

In addition, from practical standpoint the appointment of foreign director(s) at incorporation stage could be deemed as unfeasible, as there already should be a director when applying for license for attraction and use of foreign workforce.

Repatriation of profits

Current legislation of Uzbekistan guarantees unrestricted repatriation of profits of foreign investors after all relevant Uzbek taxes are paid.

Language and curriculum requirements

Language of instruction

The official language of Uzbekistan is Uzbek.

Current legislation of Uzbekistan does not contain any specific requirements on language of instruction in educational institutions. In practice, Uzbek, Russian and English are commonly used as languages of instruction.

Curriculum

Curriculum has to be developed and approved in accordance with state educational standards (state requirements) of Uzbekistan.

Preschool education (from 3 to 7 years) is regulated by the State requirements for the development of children of early and preschool age of the Republic of Uzbekistan.

School education (from 1st to 11th classes) is regulated by the State standard for general secondary education.

School curriculum is developed and approved by the Cabinet of Ministers of Uzbekistan.

Current legislation does not prohibit the dual curriculum, however, as at the date of the present Report there is only one non-public educational institution in Uzbekistan with accredited dual curriculum – The British School of Tashkent (Nord Anglia Education subsidiary).

Taxation in Uzbekistan



Taxation in Uzbekistan

Uzbekistan tax environment

The Uzbekistan tax legislation is under constant changes. Although, the government tends to gradually ease the overall tax burden by decreasing tax rates, abolishing certain unnecessary taxes and through other measures, Uzbekistan is still considered a high tax jurisdiction.

In accordance with the Presidential Decree “On organizational measures for cardinal improvement of tax legislation” No. P-5214 of 13 February 2018 (Decree 5214), a comprehensive tax was launched in Uzbekistan. Preliminary draft of the new Tax Code was released by the work group under the Ministry of Finance of Uzbekistan on 30 June 2019. Where applicable, further in this report we comment on potential changes in tax legislation of Uzbekistan, however, we note that significant changes may be introduced into the text of the new Tax Code before it is enforced.

Uzbekistan tax administration's approach to the application of the tax legislation can be characterized as prevalence of form over substance. Therefore, even minor divergences from the requirements of the legislation, otherwise reasonably explainable, may be challenged by the tax authorities.

Refunds are normally difficult to achieve, and the process is time consuming, which may take months. Overpaid taxes would rather be credited by the tax authorities against future tax liabilities.

To summarize, based on our practical experience in Uzbekistan tax matters, the Uzbekistan tax authorities usually take an aggressive approach and tend to often challenge the tax position of taxpayers, especially on cross-border transactions and those involving substantial funds.

Tax audits are often conducted by the tax authorities in an aggressive manner, sometimes resulting in the unnecessary seizure of substantial volumes of documentation and becoming an overly time consuming and costly process for taxpayers.

Finally, the Uzbekistan legislation envisages severe fines and penalties, as well as criminal responsibility for intentional violations of the tax legislation that result in significant tax assessments.

Transfer pricing

As at the date of the present Report legislation on transfer pricing (TP) in Uzbekistan is relatively undeveloped. In particular, the current Tax Code provides for the following definition of the related parties:

- Domestic legal entities and their shareholders (participants, members) – foreign legal entities;
- Foreign legal entities and their shareholders (participants, members) – domestic legal entities
- Domestic legal entities and foreign legal entities with the same shareholders (participants, members) – legal entities or individuals.

Tax Code further provides that tax authorities may apply market prices for transactions between related parties. At the time of preparation of this memorandum no further guidance on methodology, documentation, requirements etc. is available. Nevertheless, in view of the upcoming tax reform the situation may change, we will notify you accordingly.

Despite the fact, that we are not aware of cases when tax authorities would challenge taxpayers for TP matters.

Draft of the New Tax Code contains a separate chapter on TP, thus we expect the significant improvement in regulation of TP matters in the near future.

Taxation in Uzbekistan

Thin capitalization

The effective Tax Code does not contain any provisions on thin capitalization. However, draft of the New Tax Code contains provisions on thin capitalization.

Tax regimes

Effective Tax Code envisages two taxation regimes applicable to Uzbek legal entities:

1. Standard taxation regime
2. Simplified taxation regime

At state registration a company has to choose the taxation regime. Taxation regime can be changed within the tax year. The draft of the New Tax Code does envisage amendments to the tax regimes.

1. *Standard taxation regime*

Entities with turnover more than 1 billion of UZS (approximately 120,000 USD) for the tax period shall be transferred to the standard tax regime from the beginning of the month following the month when the threshold of 1 billion UZS is exceeded.

The following taxes and other mandatory payments in general apply under the standard taxation regime:

- ✓ Corporation tax;
- ✓ VAT on produced goods, works and services;
- ✓ VAT on works (services) received from non-residents of the Republic of Uzbekistan;
- ✓ Property tax;

- ✓ Unified social payment;
- ✓ Withholding income tax;
- ✓ Land tax;
- ✓ Water use tax;
- ✓ Personal income tax, as a tax agent;
- ✓ Motor transport fees;
- ✓ Customs payments (excise tax, import duties, fees for customs clearance, VAT on imported goods);
- ✓ State duties.

2. *Simplified taxation regime*

The simplified taxation regime envisages payment of the Unified tax payment or UTP (turnover tax) and it can be applied only by companies with annual turnover not exceeding UZS 1 billion, or approx. USD 120,000. The UTP payers can pay VAT on a voluntary basis.

The application of simplified taxation regime is optional.

We provide details on key taxes further in this Report.

Fiscal incentives for non-public schools and kindergartens

Tax Code

Current Tax Code envisages the following exemptions:

- pre-school and general secondary school education fees are non-VATable.
- immovable property used for educational purposes is exempt from property tax.
- land plots used for educational purposes are exempt from land tax.

Presidential Decree 3276

According to the Presidential Decree “On measures for further development of activities on provision of non-public educational services” No. UP-3276 dated 15 September 2017, legal entities engaged in provision of non-public preschool and general secondary education shall be exempt until 1 January 2021 from:

- all taxes and mandatory contributions to state special purpose funds* (except for USP) with allocation of the released funds to equipping with modern means of education, consumables, inventories, reconstruction and capital renovation of buildings and facilities, as well as for provision of free of charge educational services to socially vulnerable categories of citizens.
- USP charged on remuneration of foreign teachers and specialists attracted to the educational process under labour contracts.

In addition,

- foreign teachers and specialists are exempt from paying PIT and deductions to the extra-budgetary pension fund under the Ministry of Finance of the Republic of Uzbekistan within the concluded

* Contributions to state special-purpose funds are in 2019.

labor contracts;

- airfare tickets (no more than twice a year under long-term labour contracts) for foreign teachers and specialists can be purchased by the Uzbek employers;
- payment for accommodation of foreign teachers and specialists in case of short-term labour contracts (for a period not exceeding one month) can be made by the Uzbek employers, and in long-term labour contracts - the cost of accommodation can be reimbursed when paying salaries, in accordance with the terms of the labour contract.

In accordance with the Decree of the President of the Republic of Uzbekistan ‘On measures for implementation of new management principles into the system of national education’ No. PP-3931 dated 05 September 2018, the abovementioned benefits are **extended until the 1 January 2025**.

We note that according to the abovementioned Decree 3276, legal entities providing the non-public pre-school and general secondary educational services are required to **onboard talented and gifted children from families in need of social support** under a quota of not less than **10%** of the average number of enrolled students. Tuition of such students has to be **financed at the expense of the educational institution**. We deem this requirement mandatory regardless of the usage of tax exemptions provided in the Decree 3276.

However, during our discussions with private schools and preschools, as well as both ministries (public and preschool education), our understanding is that, in practice many schools and preschools do not follow this requirement, or follow it only in part (e.g. 50% scholarship instead of 100%). This is primarily due of lack enforcement, and/or misunderstanding of the requirements.

Fiscal incentives for non-public schools and kindergartens

Presidential Decree 325

According to the Presidential Decree “On measures for acceleration of the sphere of services and servicing in 2006 – 2010” No, PP-325 dated 17 April 2006, microfirms and small enterprises engaged in provision of educational services are exempt from corporation tax and UTP until 1 January 2020.

The above exemption is applicable only if the share of net proceeds from the provision of pre-school education in the total sales volume is at least 80% by the results of the reporting (tax) period.

PPP-related exemptions

According to the Presidential Decree “On measures for further stimulation and development of system of the preschool education” No. PP-3651 dated 5 April 2018, non-public preschool educational institutions, established in accordance with PPP requirements* shall be exempt from

- for a period of 2 years from the date of the conclusion of a PPP agreement from customs payments (except for customs clearance fees) for equipment, equipment, teaching aids and play zones, imported according to established lists for the needs of non-public pre-school educational institutions;
- from the payment of all types of taxes and mandatory contributions to state special-purpose funds* for ten years from the beginning of the activities of non-public pre-school educational institution.

PPP-related tax and customs exemptions are applicable only if the share of net proceeds from the provision of pre-school education in the total sales volume is at least 80% by the results of the reporting (tax) period.

In addition, until 1 January 2023 USP rate for non-public pre-school educational institutions is established at the level of 10%. USP rate for non-public pre-school educational institutions established in accordance with PPP requirements is set at the level of 5% for 10 years starting from the month in which the PPP agreement is signed.

From 15 April 2018, the maximum average annual number of employees for pre-school educational institutions is established at the level of up to 100 people for their classification as small business entities.

** Decree does not further specify what PPP requirements have to be fulfilled when educational institution is established.*

Key taxes

Corporation tax

Corporation tax in Uzbekistan is a state-level tax and there are no other local taxes assessed on corporate income.

Tax base is calculated as a difference between total revenue and deductible expenses subject to adjustments for any non-deductible expenses.

Total revenue consists of:

- sales revenues, net of VAT and excise tax;
- other income (disposals of property, rental income, property received free of charge, forex gain, dividends, interest, royalties etc.).

Expenses are to be justified by relevant supporting documentation. There is no further guidance on 'justifiability', however we understand that all economically reasonable expenses can be treated as justifiable.

Deductible expenses are provided in an open list and include the following:

- material expenses;
- labor expenses;
- depreciation and amortization;
- other expenses (e.g. advertisement, taxes and other mandatory payments, representation expenses, audit fees, interest etc.).

Non-deductible expenses are provided in closed list and include, by no means exhaustive, the following:

- in-kind benefits in accordance with the Tax Code;

- charges for environmental pollution above norms;
- sponsorship and charity contributions;
- fines and penalties;

Tax Code sets the following annual depreciation rates for the purposes of corporation tax:

- buildings – 3%;
- machinery and equipment – 8%;
- vehicles – 20%;
- computers and office equipment – 20%.

Taxpayers may use other depreciation rates in accordance with their accounting policy, however, excess depreciation expenses will be non-deductible for the purposes of calculation of tax base.

Tax losses can be carried forward to 5 subsequent years and each year loss available for credit cannot exceed 50% of current year's taxable profit.

Taxable profit can be, inter alia, decreased for:

- contributions to sponsorship and charity within 2% of taxable profit
- funds allocated for modernization, technological re-equipment, expansion reconstruction, as well as for repayment of loans received for this goals, but not exceeding 30% of taxable profit.

Current standard corporation tax rate is 12%.

Key taxes

VAT

VAT in Uzbekistan is charged on taxable turnover and import of goods, works and services.

Taxable turnover includes, but not limited to, sales of goods, provision of works and services, operating lease, transfer of intellectual property rights etc. in the territory of Uzbekistan.

Input VAT for exempt turnover cannot be credited, instead it is included into cost of goods / services. VAT on imported goods is paid as part of customs payments during customs clearance.

It may be noted that where the company proposes to undertake both exempt and non-exempt activities as part of its business, it would be required to maintain separate books of accounts for such activities. In case the entity fails to maintain separate books of accounts, there may be a risk of tax authorities considering the entire operations of the entity as non-exempt and demanding tax at applicable rate on the entire operations.

The following import, inter alia, is exempt from VAT:

- import of goods which is financed via loans of international and foreign governmental financial institutions under international agreements of Uzbekistan, as well as financed by grants;
- technological equipment, including relevant spare parts, in accordance with schedule approved in accordance with the law;
- property imported for the purposes of fulfilment of investment obligations in accordance with agreement between the investor and authorized state body for management of state property;

Works and services received from a non-resident in the territory of Uzbekistan are included into taxable turnover of a Buyer.

Zero-rate VAT is charged on export of goods (except for precious metals), goods and services provided to diplomatic offices, international transportation and transit through territory of Uzbekistan and certain other types of turnover. Input VAT for turnover subject to zero-rate VAT can be credited against VAT payable.

VAT paid in respect of fixed assets, intangible assets and construction in progress can be credited by the taxpayer in the following order:

- for immovable property – in equal parts within 36 months;
- for other fixed assets and intangibles – in equal parts within 12 months;
- for construction in project – at commissioning.

VAT payable is calculated as difference between VAT charged on taxable turnover (output VAT) and VAT which can be offset (input VAT).

Standard VAT rate is 20%.

Pre-school and school education fees are non-VATable.

Key taxes

Property tax

Property tax is charged on the following taxable property of a taxpayer:

- immovable property (land plots, subsoil, buildings, facilities etc.), including those received under financial lease contracts
- construction in progress, i.e. construction object which is not finished within the deadline as per design documentation, or in case the deadline is not set – within 24 months from beginning of construction
- equipment which is not commissioned within specified deadlines, i.e. equipment which is not installed and commissioned within the deadline as per design documentation, or in case the deadline is not set – within one year from transfer of equipment to installation.

Taxable base is calculated as follows:

- for immovable property – average annual residual value (average of monthly net book values)
- for construction in progress and un-commissioned equipment – average annual value.

We note that in case of construction in progress and un-commissioned equipment the property tax obligations rest with the customer (investor), not with the contractor / supplier.

Newly established companies are exempt from property tax for 2 years from state registration.

Standard property tax rate is 2%. Doubled rate applies to construction in progress and un-commissioned equipment.

Withholding tax

Domestic companies are considered as tax agents for the purposes of withholding tax on income of paid to non-residents from sources in the territory of Uzbekistan. Tax base is determined as total revenues generated in Uzbekistan, without deduction of expenses related to generation of this revenues.

Such income includes, but is not limited to:

- dividends and interest
- income from participation in joint ventures under partnership agreements
- income from sale of property of non-residents which is located in Uzbekistan (goods, shares, stakes, immovable property etc.)
- royalties
- fees for international telecommunication services
- fees for international transportation and freight
- other incomes received by non-residents for provision of works and services in the territory of Uzbekistan

Payment of income includes transfer of money in cash / cashless form (e.g. via bank transfer or plastic card etc.), transfer of securities / shareholding / goods / property, provision of works and services, debt write-offs or set-offs, carried out against outstanding debt to non-resident in respect of income from sources in Uzbekistan.

Key taxes

Withholding tax (cont.)

The Tax Code envisages the following standard withholding tax rates on Uzbekistan-sourced income of a foreign company operating in Uzbekistan without registered presence:

- dividends and interest – 10%;
- insurance premiums – 10%;
- international telecommunications services and international transport (freight) – 6%;
- other income – 20%.

Income of non-resident can be taxed at reduced rates or exempt from taxation in Uzbekistan in accordance with effective double tax treaties (DTTs). For this purposes, prior to paying any income, a tax agent is required to obtain a document issued by a competent authority of the foreign state (which has DTT with Uzbekistan) which confirms the fact of residence of an FLE – recipient of income. Documents issued in foreign languages should be translated and legalized (apostilled).

Unified social payment (USP)

Domestic companies are required to pay USP (employer's social security contributions) charged on salaries of employees (both local and expatriates) at their own expense.

USP is also charged on income of foreign personnel, paid to FLEs under agreements on provision of personnel for works in the territory of Uzbekistan. In this case, taxable base cannot be less than 90% of total expenses incurred under personnel provision agreement.

Current USP rate is 12%.

Personal income tax (PIT)

Domestic companies act as tax agents for the purposes of PIT.

PIT is charged on salaries and other remunerations paid to employees (both local and expatriates), as well as on income paid to other individuals under civil law agreements, contract for services etc. Residents of Uzbekistan are taxed at the flat rate of 12%, non-residents – at flat rate of 20%.

Foreign individuals who have spent 183 or more days in a consecutive 12-month period ending in current tax period become tax residents of Uzbekistan for this period, meaning that they are required to report their annual worldwide income via annual tax return due by 1 April of the following year. Income taxes paid abroad can be credited against tax in Uzbekistan in accordance with the provisions of relevant DTT. For this, a foreign individual is required to provide a confirmation of taxes paid abroad.

Public-private-partnership framework

9

PPP Framework

PPP Law

The Law on Public Private Partnership of the Republic of Uzbekistan was adopted on 10 May, 2019.

The law contains fundamental PPP concepts and principles, procedures for the development and implementation of PPP projects, mechanisms for financing, as well as stipulates the rights, obligations, powers of and requirements for the parties engaged in PPP projects.

Authorized state body for PPP is the Agency for the Development of Public-Private Partnership of Uzbekistan (PPP Agency).

According to the law objects of PPP can be as follows: property, property complexes, public infrastructure, works (services) and innovations.

The public partner or private party may initiate the PPP project. The concept of PPP project is the main document at early stages regardless of who is the initiator of the project (public or private partner). The concept of PPP project is developed by the initiator and contains a description, costs, specifications and feasibility of the PPP project.

The concept of PPP project may be subject to approval by different state authorities depending on the total value of the potential PPP project:

- respective state authority (e.g. Ministry of Peoples Education) — if the project total value is up to USD 1 million;
- respective state authority with approval of the PPP Agency — if the project total value is from USD 1 million to USD 10 million inclusive;
- the Cabinet of Ministers — if the project total value exceeds USD 10 million.

Following the approval of the concept of the PPP project and its inclusion in the register, a public partner should adopt a decision on the development of the PPP project and proceed with the private partner selection procedure.

The law provides for a tender as the principal mechanism for the selection of a private partner. The tender may be a single-stage (PPP project value less than USD 1 million) or two-stage (PPP project value is higher than USD1 million) process. The public partner is responsible for the development of the tender documentation (which includes the draft PPP agreement) and establishment of a tender commission, by agreement with the PPP Agency and the Cabinet of Ministers respectively.

In addition, the law allows for execution of the PPP agreement without tendering, based on direct negotiations, in cases:

- of ensuring the defense capability and security of the state;
- where a certain person has exclusive rights to the results of intellectual activity, other exclusive rights, land, another real estate object and other property, which is an indispensable condition for the implementation of the project;
- of enactment of the relevant decree or resolution of the president.

The execution of a PPP agreement based on direct negotiations is possible in cases where the project concept proposed by the private initiator and approved by the relevant government authority remains “unclaimed” by other potential private partners, who, within the period defined by the law (45 days), do not express their willingness to implement the project under the conditions proposed by the project initiator. Otherwise, the public partner holds a tender and reimburses the private partner for the costs associated with preparing the PPP project.

PPP Framework

PPP in preschool education

Presidential Decree “On measures for further stimulation and development of system of the preschool education” No. PP-3651 dated 5 April 2018 and “Regulations on PPP in the field of preschool education” Annex 1 to the Presidential Decree PP-3651 set special legal framework for implementation of PPP in the field of preschool education. PPP projects in the field of general secondary education shall be governed by the provisions of the PPP law.

For PPP in the field of preschool education Ministry of Preschool Education of Uzbekistan acts as the public partner.

According to the decree PPP in the field of preschool education can be implemented in the following forms:

- Granting the land for permanent use for the construction of buildings of non-state pre-school educational institutions (PPP contract term – up to 30 years with possible extension);
- Granting the land on the territory of functioning state pre-school educational institutions for the construction of buildings of non-state pre-school educational institutions (PPP contract term – up to 30 years with possible extension);
- Granting the land plots for the construction of non-state pre-school educational institutions under conditions that Private party shall conduct a reconstruction and equip the existing public pre-school educational institution on the given territory with further supervision (PPP contract term – up to 30 years with possible extension);
- Allocation of land for construction or reconstruction of the building and equipment on the basis of the concession (PPP contract term – up to 15 years with possible extension);

- Realization on a “zero” value of empty state-owned facilities, including buildings of non-functioning state pre-school educational institutions (PPP contract term – up to 30 years with possible extension);
- Material, technical and financial support of non-public pre-school educational institutions established on the basis of the property of a private partner (PPP contract term – not less than 10 years with possible extension)
- Material, technical and methodological support of family-owned non-public pre-school educational institutions (PPP contract term – up to 3 years);
- Philanthropic activities in the form of patronage. (PPP contract term – up to 1 year)

PPP projects in the field of preschool education can be initiated by the private or public partner.

Regardless of the initiating party, private party for the PPP project in preschool education is to be selected based on the tender.

When implementing a project, a private partner can be allowed to:

- organize circles and other educational services for children of preschool age;
- receive subsidies from the State budget in the amount of up to 50 percent of the amount of expenses per pupil of the state pre-school educational institution;
- receive additional budgetary subsidies in the form of reimbursement payroll costs of the managers, methodologists, educators, defectologists, psychologists, music workers of pre-school educational institutions on the conditions established for state pre-school educational institutions.

PPP Framework

Preschool PPP models

Ministry of Preschool Education is aiming to encourage more private players to enter the sector. Various models been developed by Government to support private investments, below are details. List of land/buildings for PPP can be found through following link. http://mdo.uz/ru/gchp?area_id=11&type=-1

		1	2	3	4	5	6	7	8
Obligations of State	Assistance in obtaining preferential loans.	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes
	Assistance in providing all necessary external engineering and communication infrastructure.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Providing methodological and advisory assistance.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Subsidies from the state budget on the amount spent per children.	up to 50%	up to 50%	N/A	up to 50%	up to 50%	N/A	up to 50%	up to 50%
	Payment for the services of a tutor and an assistant equivalent to State pay grade.	N/A	N/A	N/A	N/A	N/A	Yes	N/A	N/A
	Reimbursement of expenses for food, soft equipment and medicines according to the State norms.	N/A	N/A	N/A	N/A	N/A	Yes	N/A	N/A
	Assistance in equipping with necessary furniture, equipment and training materials.	N/A	N/A	N/A	N/A	N/A	Yes	N/A	N/A
	Reimbursement of expenses related to the construction, renovation and equipment.	N/A	N/A	N/A	N/A	N/A	N/A	Yes	N/A
Obligations of Private Partner	Preferential payment for children.	at least 25%	at least 15%	N/A	at least 25%	at least 15%	at least 70%	at least 20%	at least 35%
	Construction and equipping, improvement the adjacent territory.	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes
	Patronage over the attached State kindergarten (provision of furniture, implements, toys and training aids during the term of the agreement).	N/A	N/A	Yes	N/A	N/A	N/A	N/A	N/A
Other	Premise type.	Land	Land	Land	Building	Building	Building	Land/Building	Land/Building
	Current ownership of land/building.	State	State	State	State	State	State	State	Private
	Ownership after the end of agreement.	Private	State	Private	Private	State	State	State	Private
	Agreement length	30 years	30 years	30 years	30 years	30 years	3 years	15 years	10 years

PPP Framework

School PPP models

Ministry of Public Education has started process of preparing regulatory framework for PPP, however, it is in approval stage and hasn't come in force yet. Similar to kindergarten PPP models, it is anticipated that private partner may benefit from provision of land for construction of school or building leased free of charge and tax benefits in exchange of preferential payments for certain students enrolled by Ministry.

In October 2018, Ministry put up initial 2 schools in pilot PPP tender in Shayxontohur region of Tashkent. However, after selection of investors, project was delayed due to conflict with parents of current students of these schools.

Currently, 59 objects are listed for Tashkent in Ministry of Public Educations site for PPP. Private Investor can contract Ministry to initiate tender process on any of them. Of 59 objects listed, 57 are lands, 2 buildings and 1 part of building.
<http://ppp.uzedu.uz/city/tashkent/tashkent.html>

Feasibility study for kindergartens

10

Feasibility study for kindergartens

Estimates and assumptions

The following estimates and assumptions were used:

- Number of students: maximum of 50 students split into 5 classes. First year's capacity utilization is 20%, afterwards its 100%.
- 10% of students study with full scholarship, as required by presidential decree 3276.
- Fee is USD 600 per month based on study of international kindergartens in Tashkent.
 - Cambridge International Kindergarten (USD 950)
 - British School of Tashkent's (USD 330)
 - Tashkent International School's (USD 1,500)
 - Oxbridge International School's (USD 635)
- Staff: 1 teacher and nanny per class and one expat head teacher. Other staff include an admin staff, a security staff, a kitchen staff, 2 cleaning staff, a part-time psychologist, a part-time pediatrician and a part-time speech and language therapist.
- Assumed a villa-type building rented in prestigious area of Tashkent and redesigned, furniture and equipped for a kindergarten.
- Rent is USD 3,500 per month based on the research of villa rental prices on the internet in Tashkent.
- Food cooking is insourced four times a day.

Taxation

- Head teacher personal income tax (PIT): According to the presidential decree 3276, foreign teachers and specialists are exempt from paying PIT and deductions to the extra-budgetary pension fund under the Ministry of Finance of the Republic of Uzbekistan within the concluded labor contracts until January 2025. We have assumed that benefit from PIT tax savings will be kept by the company.
- Employer tax (unified tax payment, USP) on head teacher's gross salary: According to presidential decree 3276, preschools have exemption from paying USP charged on remuneration of foreign teachers and specialists attracted to the educational process under labour contracts until Jan 2025.
- Corporate tax: According to presidential decree 3276, private preschools are exempt from all taxes and mandatory contributions to state special purpose funds (except for USP) until Jan 2025.

Feasibility test

- IRR: 30%
- Payback period: 3 years
- NPV @ 8%: USD 68 thousand, from cash flows for 5-year projection and assuming no exit price.
- CAPEX requirement in year 1 is USD 32 thousand
- WC investment required is USD 103 thousand, calculated based on maximum cumulative negative cashflows, except CAPEX.
- Accounting profit: 28% after first year.
- Cash flows: See more details in the next page.

Feasibility study for kindergartens

Cash flow projections for 5 years

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Fee income	-	129,600	324,000	324,000	324,000	324,000
Food cost	-	(20,790)	(44,550)	(44,550)	(44,550)	(44,550)
Head teacher cost	(12,455)	(49,821)	(49,821)	(49,821)	(49,821)	(49,821)
Teacher costs	(4,800)	(19,200)	(48,000)	(48,000)	(48,000)	(48,000)
Nanny costs	(2,400)	(9,600)	(24,000)	(24,000)	(24,000)	(24,000)
Other staff costs	(6,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Employer taxes - Unified Social Payment (12%)	(1,584)	(6,336)	(11,520)	(11,520)	(11,520)	(11,520)
Rent cost	(10,500)	(42,000)	(42,000)	(42,000)	(42,000)	(42,000)
Marketing and advertising	(3,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Repair and maintenance (CAPEX and ongoing OPEX)	(10,000)	(960)	(960)	(960)	(960)	(960)
Furniture, toys and equipment (CAPEX)	(21,700)	-	-	-	-	-
Communication and utilities	(1,500)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Stationary, visual aids and small toys	(120)	(480)	(480)	(480)	(480)	(480)
Set-up costs	(1,200)	-	-	-	-	-
Insurance of employer's civil liability (0.1% * 0.571)	(11)	(45)	(70)	(70)	(70)	(70)
Other expenses	(900)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)
Corporate income tax (12%)	-	-	-	-	-	-
Cash flows	-	(135,403)	62,999	62,999	62,999	62,999
Cummulative CFs	-	(135,403)	(72,404)	(9,405)	53,594	116,593
Depreciation charge (20%)	-	(6,340)	(5,072)	(4,058)	(3,246)	(2,597)
Net accounting profit	(44,471)	(65,572)	57,927	58,941	59,753	60,402

Appendices

11

Appendix 1

Projections of children numbers and kindergarten coverage by districts of Tashkent

Bektemir	2019	2020	2021	2022	2023	2024
Children (3-7 years)	3,261	3,363	3,410	3,542	3,705	3,868
Kindergarten goers	3,261	3,363	3,410	3,542	3,705	3,868
State	2,887	2,989	2,995	3,111	3,254	3,398
Non-Public	374	374	415	431	451	470

Mirobod	2019	2020	2021	2022	2023	2024
Children (3-7 years)	7,813	7,893	7,995	8,132	8,269	8,406
Kindergarten goers	7,813	7,893	7,995	8,132	8,269	8,406
State	6,947	7,027	7,109	7,231	7,353	7,475
Non-Public	866	866	886	901	916	931

Mirzo Ulugbek	2019	2020	2021	2022	2023	2024
Children (3-7 years)	14,227	14,577	14,927	15,277	15,627	15,977
Kindergarten goers	17,215	17,638	18,062	18,485	18,909	19,332
State	14,139	14,487	14,835	15,183	15,531	15,878
Non-Public	3,076	3,151	3,227	3,302	3,378	3,454

Olmazor	2019	2020	2021	2022	2023	2024
Children (3-7 years)	25,147	25,709	26,458	26,913	27,517	28,122
Kindergarten goers	25,147	25,709	26,459	26,913	27,517	28,123
State	18,860	19,282	19,844	20,185	20,638	21,092
Non-Public	6,287	6,427	6,615	6,728	6,879	7,031

Appendix 1

Projections of children numbers and kindergarten coverage by districts of Tashkent

Sergeli	2019	2020	2021	2022	2023	2024
Children (3-7 years)	13,513	13,956	14,327	14,698	15,069	15,440
Kindergarten goers	13,513	13,956	14,327	14,698	15,069	15,440
State	11,651	12,033	12,353	12,673	12,992	13,312
Non-Public	1,862	1,923	1,974	2,025	2,077	2,128

Uchtepa	2019	2020	2021	2022	2023	2024
Children (3-7 years)	19,967	20,501	20,990	21,335	21,680	22,025
Kindergarten goers	19,967	20,501	20,990	21,335	21,680	22,025
State	15,048	15,450	15,819	16,079	16,339	16,599
Non-Public	4,919	5,051	5,171	5,256	5,341	5,426

Chilonzor	2019	2020	2021	2022	2023	2024
Children (3-7 years)	14,834	15,144	15,507	15,870	16,233	16,596
Kindergarten goers	14,834	15,144	15,507	15,870	16,233	16,596
State	12,942	13,212	13,529	13,846	14,163	14,479
Non-Public	1,892	1,932	1,978	2,024	2,070	2,117

Shayhontohur	2019	2020	2021	2022	2023	2024
Children (3-7 years)	22,424	23,040	23,656	24,272	24,888	25,504
Kindergarten goers	22,424	23,040	23,656	24,272	24,888	25,504
State	13,894	14,276	14,657	15,039	15,421	15,802
Non-Public	8,530	8,764	8,999	9,233	9,467	9,702

Appendix 1

Projections of children numbers and kindergarten coverage by districts of Tashkent

Yunusobod	2019	2020	2021	2022	2023	2024
Children (3-7 years)	21,251	21,818	22,338	22,858	23,378	23,898
Kindergarten goers	21,251	21,818	22,338	22,858	23,378	23,898
State	18,190	18,675	19,120	19,566	20,011	20,456
Non-Public	3,061	3,143	3,218	3,292	3,367	3,442
Yakkasaroy	2019	2020	2021	2022	2023	2024
Children (3-7 years)	5,564	5,741	5,860	5,979	6,098	6,217
Kindergarten goers	6,120	6,373	6,563	6,726	6,891	7,056
State	4,683	4,876	5,022	5,146	5,273	5,399
Non-Public	1,437	1,497	1,541	1,580	1,618	1,657
Yashnabod	2019	2020	2021	2022	2023	2024
Children (3-7 years)	14,051	14,395	14,807	15,275	15,744	16,213
Kindergarten goers	14,051	14,395	14,807	15,275	15,744	16,213
State	11,024	11,294	11,617	11,984	12,352	12,720
Non-Public	3,027	3,101	3,190	3,291	3,392	3,493

Appendix 2

Number of students studying in each class/grade by districts of Tashkent (academic year 2018-2019)

	Bektemir	Mirzo- Ulug'bek	Mirobod	Olmazor	Sergeli	Uchtepa	Yashnabod	Chilonzor	Shayxontohur	Yunusobod	Yakkasaroy
Class 1	899	4,993	2,439	5,551	4,012	4,903	4,304	4,815	4,255	6,207	1,874
Class 2	955	5,514	3,018	5,659	3,905	5,103	4,351	5,165	4,410	6,199	1,568
Class 3	1,086	5,680	3,232	5,834	4,375	5,540	4,505	5,280	5,029	6,772	1,991
Class 4	981	5,507	3,093	5,789	4,244	5,327	4,368	5,009	4,752	6,436	1,984
Class 5	947	4,976	2,793	5,462	3,890	5,077	4,172	4,707	4,097	6,163	1,786
Class 6	833	4,998	2,671	5,089	3,578	4,731	3,680	4,369	3,795	5,836	1,656
Class 7	831	4,991	2,493	4,838	3,333	4,335	3,516	4,103	3,630	5,317	1,619
Class 8	793	4,742	2,345	4,690	3,391	4,274	3,417	3,920	3,524	4,988	1,561
Class 9	737	4,303	2,232	4,285	3,139	4,073	3,119	3,812	3,290	4,524	1,460
Class 10	635	3,756	1,953	3,763	2,808	3,513	2,715	3,155	2,968	4,158	1,234
Class 11	263	1,916	1,050	1,429	1,393	1,651	1,425	1,738	1,147	2,122	617
Total	8,960	51,376	27,319	52,389	38,068	48,527	39,572	46,073	40,897	58,722	17,350
As a %	2%	12%	6%	12%	9%	11%	9%	11%	10%	14%	4%
Boys	52.1%	54.2%	53.5%	53.1%	52.6%	52.2%	53.4%	54.5%	52.6%	53.1%	54.8%
Girls	47.9%	45.8%	46.5%	46.9%	47.4%	47.8%	46.6%	45.5%	47.4%	46.9%	45.2%

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Bektemir	School 289	180	203	221	188	215	161	179	171	179	168	55	1,920	62	31
Bektemir	School 290	158	154	164	132	140	100	121	121	104	89	45	1,328	53	25
Bektemir	School 291	260	305	338	319	273	254	268	233	209	147	78	2,684	79	34
Bektemir	School 292	101	85	102	90	96	96	78	73	75	63	22	881	40	22
Bektemir	School 293	200	208	261	252	223	222	185	195	170	168	63	2,147	70	31
Chilonzor	4 - sonli skolioz MMI	82	133	139	144	99	107	83	36	52	30	10	915	38	24
Chilonzor	O'z.Res.MSIV tasarrufidagi	-	-	-	-	-	-	-	97	102	126	120	445	N/a	N/a
Chilonzor	O'zRes.XTV tasarrufidagi R	-	-	-	-	76	92	93	66	73	-	-	400	131	3
Chilonzor	School 101	327	388	355	327	307	289	277	259	238	196	92	3,055	94	33
Chilonzor	School 114	123	137	146	125	147	144	115	129	142	119	50	1,377	61	23
Chilonzor	School 126	187	168	197	197	205	190	177	188	173	120	44	1,846	82	23
Chilonzor	School 128	27	26	29	30	21	19	26	27	32	44	14	295	17	17
Chilonzor	School 131	86	88	109	117	106	92	94	104	95	84	34	1,009	56	18
Chilonzor	School 138	51	54	68	76	83	66	81	75	71	66	35	726	39	19
Chilonzor	School 162	142	140	135	141	142	126	136	137	149	103	64	1,415	66	21
Chilonzor	School 163	104	94	81	68	70	81	69	39	34	24	19	683	27	25
Chilonzor	School 164	195	181	164	136	172	126	168	101	139	104	62	1,548	48	32
Chilonzor	School 168	231	257	247	224	205	173	141	173	111	84	44	1,890	N/a	N/a
Chilonzor	School 173	97	122	76	83	105	84	85	83	66	45	35	881	49	18
Chilonzor	School 179	55	65	58	87	87	67	61	78	77	78	48	761	41	19
Chilonzor	School 181	98	103	68	76	41	49	39	69	49	67	29	688	32	22
Chilonzor	School 182	148	147	158	149	136	135	127	112	110	87	43	1,352	56	24
Chilonzor	School 183	162	108	137	119	76	58	68	32	54	34	14	862	34	25
Chilonzor	School 184	-	201	208	205	183	168	141	117	163	111	76	1,573	68	23
Chilonzor	School 188	177	143	174	173	152	118	105	95	80	63	26	1,306	42	31
Chilonzor	School 200	120	126	159	120	121	127	134	104	132	110	28	1,281	52	25
Chilonzor	School 201	82	104	62	100	63	96	70	74	69	59	37	816	41	20
Chilonzor	School 202	109	88	87	97	99	81	94	101	88	82	55	981	53	19
Chilonzor	School 217	276	287	312	283	256	236	217	170	152	165	68	2,422	84	29
Chilonzor	School 232	90	66	58	28	50	49	68	68	61	67	31	636	42	15
Chilonzor	School 270	119	129	150	155	125	154	124	137	129	128	45	1,395	60	23
Chilonzor	School 280	318	384	356	304	268	259	217	203	173	124	101	2,707	70	39
Chilonzor	School 281	153	95	120	81	85	90	78	83	79	86	46	996	39	26
Chilonzor	School 79	210	176	174	167	135	154	101	91	88	100	34	1,430	N/a	N/a
Chilonzor	School 90	120	134	166	172	139	154	95	112	105	71	43	1,311	52	25
Chilonzor	ShXTB tasarrufidagi 66	15	17	11	30	20	19	19	21	21	14	-	187	59	3
Chilonzor	Specialised School 103	160	232	223	229	175	164	158	127	132	81	89	1,770	52	34
Chilonzor	Specialised School 178	255	316	339	281	333	323	340	348	325	230	197	3,287	112	29

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Chilonzor	Specialised School 195	299	274	326	341	270	220	266	246	248	253	105	2,848	112	25
Mirobod	School 110	-	352	377	401	330	335	325	298	276	240	170	3,104	112	28
Mirobod	School 125	152	188	236	200	196	175	168	159	130	120	50	1,774	69	26
Mirobod	School 147	68	65	54	80	60	53	56	55	63	63	-	617	22	28
Mirobod	School 154	82	95	101	98	90	92	87	87	90	79	37	938	60	16
Mirobod	School 158	139	145	125	139	122	124	112	105	98	102	46	1,257	47	27
Mirobod	School 175	168	167	169	157	113	125	113	108	115	98	43	1,376	49	28
Mirobod	School 213	145	112	104	141	125	118	96	94	87	106	26	1,154	51	23
Mirobod	School 214	97	103	99	93	76	85	89	94	92	62	33	923	51	18
Mirobod	School 218	108	123	151	134	150	119	139	133	124	103	40	1,324	58	23
Mirobod	School 263	289	324	339	308	258	215	194	162	153	134	80	2,456	63	39
Mirobod	School 294	199	191	189	207	193	208	163	163	154	131	43	1,841	74	25
Mirobod	School 31	272	267	270	212	240	228	196	196	169	150	98	2,298	84	27
Mirobod	School 328	177	115	137	119	127	123	105	89	98	74	27	1,191	44	27
Mirobod	School 83	135	139	137	153	98	93	88	86	82	66	27	1,104	46	24
Mirobod	School 94	393	331	306	313	279	248	246	249	222	187	165	2,939	N/a	N/a
Mirobod	ShXTB tasarrufidagi 57	15	14	6	26	13	6	15	14	17	15	-	141	33	4
Mirobod	Specialised School 60	-	183	371	253	268	270	250	216	226	219	165	2,421	92	26
Mirzo Ulug'bek	Muhammad al-Xorazmiy n	-	-	-	-	60	58	130	196	201	163	26	834	66	13
Mirzo Ulug'bek	O'zRes.XTV tasarrufidagi V	51	59	61	63	55	51	58	71	54	63	58	644	N/a	N/a
Mirzo Ulug'bek	School 112	182	192	230	198	204	210	165	193	178	155	63	1,970	81	24
Mirzo Ulug'bek	School 120	115	150	128	112	86	103	107	87	73	78	22	1,061	34	31
Mirzo Ulug'bek	School 121	84	78	59	70	62	62	63	62	47	59	24	670	30	22
Mirzo Ulug'bek	School 148	59	92	61	83	45	58	68	34	53	52	18	623	31	20
Mirzo Ulug'bek	School 18	158	134	107	122	97	89	70	75	75	72	44	1,043	31	34
Mirzo Ulug'bek	School 187	311	279	281	326	222	273	197	191	155	150	65	2,450	77	32
Mirzo Ulug'bek	School 205	133	93	98	117	102	63	80	73	74	58	22	913	35	26
Mirzo Ulug'bek	School 207	72	82	59	66	82	51	55	65	73	57	40	702	37	19
Mirzo Ulug'bek	School 208	198	246	235	243	200	213	148	163	105	125	78	1,954	55	36
Mirzo Ulug'bek	School 209	169	177	159	186	153	146	131	128	116	90	39	1,494	41	36
Mirzo Ulug'bek	School 210	229	270	277	272	204	194	186	212	183	133	50	2,210	56	39
Mirzo Ulug'bek	School 211	115	141	148	123	85	106	79	65	67	91	26	1,046	40	26
Mirzo Ulug'bek	School 221	140	166	164	164	148	130	138	129	102	101	41	1,423	46	31
Mirzo Ulug'bek	School 222	50	68	58	52	65	54	49	36	53	34	37	556	25	22
Mirzo Ulug'bek	School 223	102	113	111	124	101	111	105	109	97	86	50	1,109	56	20
Mirzo Ulug'bek	School 225	132	135	121	108	103	106	82	101	108	40	36	1,072	53	20
Mirzo Ulug'bek	School 241	200	164	82	62	35	48	29	32	41	44	31	768	21	37
Mirzo Ulug'bek	School 248	171	161	158	154	228	177	178	199	159	173	37	1,795	75	24
Mirzo Ulug'bek	School 256	141	118	108	108	110	103	135	99	109	95	54	1,180	60	20
Mirzo Ulug'bek	School 27	142	142	146	130	110	92	92	93	36	82	22	1,087	43	25

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Mirzo Ulug'bek	School 275	213	179	147	135	120	77	150	81	68	59	35	1,264	40	32
Mirzo Ulug'bek	School 279	188	203	216	235	229	210	226	194	162	171	41	2,075	75	28
Mirzo Ulug'bek	School 286	126	122	110	108	110	106	112	82	109	90	36	1,111	49	23
Mirzo Ulug'bek	School 308	113	101	111	97	130	105	112	128	106	70	68	1,141	54	21
Mirzo Ulug'bek	School 35	238	175	218	194	202	172	146	169	145	126	64	1,849	57	32
Mirzo Ulug'bek	School 49	117	115	119	117	115	70	108	77	92	83	39	1,052	48	22
Mirzo Ulug'bek	School 50	145	239	227	158	-	295	328	290	266	153	121	2,222	75	30
Mirzo Ulug'bek	School 54	179	206	224	204	150	173	182	177	129	131	63	1,818	59	31
Mirzo Ulug'bek	School 64	166	172	226	206	223	168	160	138	119	91	51	1,720	57	30
Mirzo Ulug'bek	School 71	287	349	306	307	297	222	200	210	200	149	120	2,647	78	34
Mirzo Ulug'bek	ShXTB tasarrufidagi 105	24	28	29	30	31	28	27	29	29	33	-	288	75	4
Mirzo Ulug'bek	Special Needs School 101	23	9	17	10	18	9	21	13	24	19	13	176	71	2
Mirzo Ulug'bek	Specialised School 142	183	183	192	175	168	154	155	110	125	97	61	1,603	59	27
Olmazor	100 - sonli Tayanch haraka	28	40	37	43	51	45	45	48	35	37	-	409	50	8
Olmazor	O'zRes.XTV tasarrufidagi R	-	60	56	88	62	154	123	128	143	108	55	977	N/a	N/a
Olmazor	School 1	55	58	62	83	64	86	60	92	102	81	53	796	44	18
Olmazor	School 11	77	100	112	97	108	79	98	94	75	88	33	961	45	21
Olmazor	School 111	77	49	68	69	64	65	59	41	52	65	32	641	34	19
Olmazor	School 119	92	87	75	67	73	54	51	57	65	62	22	705	34	21
Olmazor	School 133	95	103	92	96	86	91	94	67	80	58	23	885	42	21
Olmazor	School 134	131	125	122	128	140	101	135	124	112	112	28	1,258	49	26
Olmazor	School 146	283	233	158	173	117	97	95	91	86	61	33	1,427	49	29
Olmazor	School 15	118	76	95	92	92	67	93	87	78	74	19	891	38	23
Olmazor	School 159	224	241	-	261	240	202	221	196	193	134	33	1,945	N/a	N/a
Olmazor	School 16	94	102	97	112	81	68	96	82	67	91	35	925	46	20
Olmazor	School 165	183	195	237	225	165	182	143	158	172	134	54	1,848	77	24
Olmazor	School 185	128	94	96	90	111	79	70	73	54	59	31	885	34	26
Olmazor	School 191	285	279	317	297	233	219	194	184	145	114	65	2,332	63	37
Olmazor	School 196	141	74	94	89	92	103	105	99	86	75	35	993	51	19
Olmazor	School 219	112	105	98	95	112	95	97	99	129	110	29	1,081	36	30
Olmazor	School 22	108	97	117	99	109	101	104	114	86	99	27	1,061	58	18
Olmazor	School 224	285	326	128	135	171	141	113	101	76	61	17	1,554	53	29
Olmazor	School 233	226	185	237	176	166	140	139	134	109	80	53	1,645	N/a	N/a
Olmazor	School 234	167	157	183	168	194	204	165	205	179	151	37	1,810	78	23
Olmazor	School 24	112	79	118	89	97	125	108	109	77	90	24	1,028	42	24
Olmazor	School 242	369	362	460	411	384	294	292	267	210	193	47	3,289	N/a	N/a
Olmazor	School 243	218	249	333	369	339	293	318	321	285	235	66	3,026	99	31
Olmazor	School 249	346	403	468	376	473	366	421	329	299	257	67	3,805	114	33
Olmazor	School 261	110	94	71	81	70	92	76	82	79	102	46	903	37	24
Olmazor	School 278	198	258	227	254	172	211	161	139	123	88	34	1,865	N/a	N/a

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Olmazor	School 28	177	184	239	242	204	191	198	185	163	176	65	2,024	93	22
Olmazor	School 29	285	120	110	147	136	114	109	114	133	124	53	1,445	55	26
Olmazor	School 298	354	499	529	390	324	321	248	253	203	153	57	3,331	N/a	N/a
Olmazor	School 315	129	121	140	129	138	142	101	113	106	100	42	1,261	51	25
Olmazor	School 46	140	53	68	68	69	64	62	69	57	57	32	739	34	22
Olmazor	ShXTB tasarrufidagi 36	23	23	20	28	33	35	23	35	20	28	-	268	70	4
Olmazor	Special Needs School 102	27	21	19	27	22	19	28	20	34	25	11	253	81	3
Olmazor	Special Needs School 106	29	25	34	46	35	35	26	33	32	32	21	348	108	3
Olmazor	Specialised School 326	125	139	210	166	182	158	158	154	140	106	50	1,588	71	22
Sergeli	School 104	232	260	237	275	231	233	191	202	167	141	69	2,238	99	23
Sergeli	School 2	131	108	115	120	67	85	74	73	55	62	31	921	34	27
Sergeli	School 237	70	57	53	47	52	49	55	53	47	48	39	570	34	17
Sergeli	School 264	80	25	64	63	71	55	74	70	50	60	28	640	44	15
Sergeli	School 266	57	57	81	94	64	78	63	79	81	81	22	757	32	24
Sergeli	School 267	99	93	109	112	122	98	100	97	91	78	40	1,039	53	20
Sergeli	School 268	157	143	173	129	143	139	115	133	132	134	60	1,458	72	20
Sergeli	School 269	95	99	103	89	79	72	52	52	60	60	31	792	39	20
Sergeli	School 277	110	109	132	98	107	90	112	82	90	77	38	1,045	66	16
Sergeli	School 284	234	190	214	194	194	180	163	173	113	130	65	1,850	82	23
Sergeli	School 285	183	204	206	200	182	185	155	183	160	111	53	1,822	84	22
Sergeli	School 3	237	214	232	253	249	190	185	189	190	193	84	2,216	85	26
Sergeli	School 301	258	214	256	251	228	213	207	212	220	159	60	2,278	94	24
Sergeli	School 303	72	74	110	102	107	96	90	100	112	92	28	983	51	19
Sergeli	School 304	51	70	86	80	68	61	59	71	49	64	27	686	42	16
Sergeli	School 305	7	82	212	207	189	170	159	169	145	153	124	1,617	66	25
Sergeli	School 317	171	170	153	143	145	108	65	71	91	59	29	1,205	49	25
Sergeli	School 32	68	64	71	73	74	66	80	79	85	116	42	818	41	20
Sergeli	School 322	247	225	200	226	145	141	135	124	142	115	55	1,755	61	29
Sergeli	School 47	256	175	173	170	121	117	88	86	92	80	34	1,392	51	27
Sergeli	School 7	177	173	163	140	175	168	141	131	125	154	56	1,603	74	22
Sergeli	School 8	142	161	154	182	157	163	161	134	140	120	104	1,618	55	29
Sergeli	ShXTB tasarrufidagi 33	15	17	25	14	11	14	25	10	9	31	-	171	27	6
Sergeli	Specialised School 300	513	568	563	544	548	482	397	372	371	242	138	4,738	154	31
Sergeli	Specialised School 6	350	353	490	438	361	325	387	446	322	248	136	3,856	166	23
Shayxontoxur	O'z.Res IIV tasarrufidagi JA	-	-	-	-	-	-	-	-	53	47	-	100	16	6
Shayxontoxur	School 10	183	116	126	121	115	96	90	94	77	65	40	1,123	34	33
Shayxontoxur	School 102	173	175	224	215	217	169	178	193	167	143	67	1,921	71	27
Shayxontoxur	School 113	25	24	24	26	22	24	23	25	24	23	-	240	15	16
Shayxontoxur	School 115	34	41	34	41	36	40	51	52	53	48	-	430	16	27
Shayxontoxur	School 13	75	81	73	86	64	70	83	65	79	74	28	778	37	21

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Shayxontoxur	School 132	139	120	196	228	168	126	119	126	92	79	47	1,440	52	28
Shayxontoxur	School 136	45	21	19	23	27	26	19	23	27	43	-	273	11	25
Shayxontoxur	School 141	51	33	24	21	25	29	30	35	25	31	5	309	13	24
Shayxontoxur	School 157	51	33	24	21	25	29	30	35	25	31	5	309	41	8
Shayxontoxur	School 167	27	33	34	46	32	29	25	50	31	29	31	367	25	15
Shayxontoxur	School 169	244	255	237	301	259	227	207	207	158	159	53	2,307	81	28
Shayxontoxur	School 186	173	146	165	152	136	135	160	130	112	133	21	1,463	53	28
Shayxontoxur	School 19	209	179	240	205	132	111	149	118	111	74	38	1,566	52	30
Shayxontoxur	School 192	116	95	88	102	86	77	90	78	66	83	25	906	43	21
Shayxontoxur	School 20	142	137	165	193	118	123	102	90	87	77	28	1,262	51	25
Shayxontoxur	School 254	125	106	131	142	128	105	110	99	80	81	47	1,154	42	27
Shayxontoxur	School 262	125	131	134	127	134	113	102	88	80	93	33	1,160	49	24
Shayxontoxur	School 276	153	145	210	166	139	137	73	89	91	64	25	1,292	41	32
Shayxontoxur	School 299	158	114	158	123	114	121	87	88	62	83	31	1,139	41	28
Shayxontoxur	School 314	103	106	177	158	126	109	113	108	110	90	34	1,234	52	24
Shayxontoxur	School 316	143	145	120	83	69	85	95	72	70	72	20	974	26	37
Shayxontoxur	School 320	131	152	155	126	97	105	113	102	110	88	35	1,214	49	25
Shayxontoxur	School 324	194	170	226	200	183	174	162	144	156	129	55	1,793	72	25
Shayxontoxur	School 34	180	200	217	240	194	194	169	186	162	110	54	1,906	67	28
Shayxontoxur	School 39	69	60	59	57	57	59	42	44	43	51	34	575	30	19
Shayxontoxur	School 40	92	98	105	112	104	107	93	104	82	74	37	1,008	50	20
Shayxontoxur	School 41	185	164	187	205	177	178	164	181	141	142	33	1,757	71	25
Shayxontoxur	School 42	118	281	356	351	284	259	289	280	360	233	99	2,910	86	34
Shayxontoxur	School 45	45	43	53	53	48	59	52	59	43	45	16	516	28	18
Shayxontoxur	School 82	106	67	58	75	66	61	59	53	52	59	28	684	32	21
Shayxontoxur	School 84	158	107	86	68	70	73	66	67	43	60	26	824	37	22
Shayxontoxur	School 85	44	49	36	47	54	38	35	30	40	37	-	410	25	16
Shayxontoxur	School 92	85	63	83	67	32	30	28	37	21	29	-	475	32	15
Shayxontoxur	ShXTB tasarrufidagi 37	13	21	26	23	29	25	36	28	28	24	-	253	52	5
Shayxontoxur	Specialised School 180	143	288	312	254	274	205	170	173	146	142	97	2,204	69	32
Shayxontoxur	Specialised School 59	42	217	275	221	216	184	164	132	133	90	34	1,708	63	27
Uchtepa	Respublika ixtisoslashtirilgan	-	70	70	72	69	97	94	104	87	87	51	801	113	7
Uchtepa	School 106	91	76	89	99	93	88	109	101	89	85	42	962	44	22
Uchtepa	School 109	100	100	63	57	73	42	49	46	52	60	36	678	33	21
Uchtepa	School 116	331	245	332	283	283	269	221	240	222	174	78	2,678	109	25
Uchtepa	School 123	104	113	167	134	149	122	126	161	153	132	49	1,410	75	19
Uchtepa	School 129	99	93	95	114	105	101	98	116	98	112	32	1,063	46	23
Uchtepa	School 14	50	50	57	67	56	47	47	67	52	53	24	570	35	16
Uchtepa	School 193	218	175	195	179	165	177	165	154	173	163	72	1,836	75	24
Uchtepa	School 194	220	167	112	107	87	81	70	59	48	57	28	1,036	35	30

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Uchtepa	School 197	134	146	118	163	151	158	123	154	122	111	57	1,437	64	22
Uchtepa	School 203	125	148	170	176	172	151	147	185	159	132	50	1,615	90	18
Uchtepa	School 228	238	211	274	221	215	191	193	133	145	120	12	1,953	60	33
Uchtepa	School 229	238	89	91	113	103	102	94	102	96	80	32	1,140	46	25
Uchtepa	School 236	81	83	96	82	86	93	98	98	101	86	37	941	46	20
Uchtepa	School 238	261	297	353	322	310	266	217	191	204	186	80	2,687	95	28
Uchtepa	School 245	196	194	124	87	78	73	64	61	48	32	32	989	38	26
Uchtepa	School 251	61	62	49	74	74	58	49	55	42	60	11	595	32	19
Uchtepa	School 283	170	178	168	171	169	149	147	144	142	111	55	1,604	59	27
Uchtepa	School 287	123	116	149	135	153	129	133	143	140	141	46	1,408	70	20
Uchtepa	School 295	116	99	104	83	87	85	80	87	86	62	47	936	50	19
Uchtepa	School 296	259	262	307	229	225	205	194	173	171	139	49	2,213	85	26
Uchtepa	School 297	102	128	114	147	121	108	101	85	93	69	46	1,114	46	24
Uchtepa	School 312	192	177	177	111	140	125	92	101	88	75	33	1,311	49	27
Uchtepa	School 38	213	277	319	376	317	272	280	205	223	142	84	2,708	N/a	N/a
Uchtepa	School 4	53	68	34	53	48	48	39	57	57	59	32	548	35	16
Uchtepa	School 44	-	321	380	331	291	259	225	179	164	136	57	2,343	N/a	N/a
Uchtepa	School 62	173	177	160	152	198	161	137	99	110	93	68	1,528	64	24
Uchtepa	School 74	250	192	236	209	191	169	145	118	143	114	66	1,833	55	33
Uchtepa	School 75	134	134	162	223	152	179	152	196	145	113	54	1,644	67	25
Uchtepa	School 78	118	158	119	119	177	118	110	115	103	83	89	1,309	57	23
Uchtepa	School 81	159	155	163	130	125	143	97	106	97	98	36	1,309	59	22
Uchtepa	ShXTB tasarrufidagi 199	27	9	38	17	31	34	35	24	28	22	-	265	57	5
Uchtepa	Specialised School 107	267	333	368	394	281	245	260	247	205	189	99	2,888	101	29
Yakkasaroy	O'z.Res.MSIV tasarrufidagi	-	-	-	-	-	42	32	40	88	85	-	287	22	13
Yakkasaroy	School 100	107	66	47	45	34	51	40	52	28	51	30	551	33	17
Yakkasaroy	School 118	78	118	109	108	140	72	111	103	86	67	40	1,032	46	22
Yakkasaroy	School 127	215	157	222	212	185	178	138	140	119	101	60	1,727	76	23
Yakkasaroy	School 135	47	66	84	51	81	58	70	61	74	30	28	650	40	16
Yakkasaroy	School 144	202	186	246	255	192	191	171	143	114	123	62	1,885	64	29
Yakkasaroy	School 172	69	132	80	110	100	85	100	91	83	61	-	911	43	21
Yakkasaroy	School 26	75	95	118	113	110	139	110	102	105	87	28	1,082	58	19
Yakkasaroy	School 319	66	83	92	85	61	74	71	70	66	49	32	749	36	21
Yakkasaroy	School 321	24	12	16	15	11	12	10	13	12	4	7	136	10	14
Yakkasaroy	School 48	142	105	127	130	121	95	92	88	78	72	37	1,087	39	28
Yakkasaroy	School 73	58	22	48	42	37	33	53	29	41	28	33	424	26	16
Yakkasaroy	School 89	223	162	215	186	207	159	139	149	155	128	31	1,754	62	28
Yakkasaroy	SHXTB tasarrufidagi 25	29	25	36	31	11	9	12	23	7	12	-	195	36	5
Yakkasaroy	Specialised School 160	310	57	266	282	242	221	193	185	154	146	103	2,159	67	32
Yakkasaroy	Specialised School 91	148	138	145	155	127	111	120	104	137	79	69	1,333	43	31

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Yashnobod	School 145	259	243	241	235	206	183	152	147	171	106	100	2,043	57	36
Yashnobod	School 149	106	127	123	116	127	98	102	114	97	72	34	1,116	54	21
Yashnobod	School 151	234	209	223	204	148	138	139	113	108	127	35	1,678	52	32
Yashnobod	School 152	271	313	307	299	292	252	224	209	198	177	88	2,630	90	29
Yashnobod	School 153	131	86	101	95	95	98	95	85	85	57	28	956	43	22
Yashnobod	School 155	86	71	92	91	92	78	99	71	75	77	39	871	43	20
Yashnobod	School 156	88	82	74	97	97	86	68	80	59	51	33	815	51	16
Yashnobod	School 161	81	112	98	108	90	93	109	94	94	64	33	976	47	21
Yashnobod	School 166	318	315	322	328	267	246	247	229	211	192	93	2,768	N/a	N/a
Yashnobod	School 170	100	103	98	70	77	74	66	55	46	50	38	777	36	22
Yashnobod	School 198	167	165	152	191	155	129	70	92	72	77	33	1,303	49	27
Yashnobod	School 204	167	206	189	125	173	174	170	148	157	141	73	1,723	61	28
Yashnobod	School 206	112	117	137	148	126	131	145	101	95	103	27	1,242	N/a	N/a
Yashnobod	School 212	137	159	143	116	130	94	81	78	60	45	22	1,065	48	22
Yashnobod	School 215	82	77	60	70	81	65	58	62	72	65	36	728	40	18
Yashnobod	School 216	82	87	127	102	100	105	91	113	82	85	49	1,023	55	19
Yashnobod	School 226	85	96	74	99	123	98	124	98	101	84	39	1,021	48	21
Yashnobod	School 227	100	107	102	103	117	111	113	99	98	92	35	1,077	37	29
Yashnobod	School 23	105	81	96	133	118	68	53	63	40	52	17	826	22	38
Yashnobod	School 230	114	116	114	121	82	93	102	100	103	108	58	1,111	58	19
Yashnobod	School 231	102	116	120	112	87	74	64	76	58	67	38	914	42	22
Yashnobod	School 244	161	174	190	185	190	179	162	191	182	138	66	1,818	63	29
Yashnobod	School 255	116	133	109	96	112	119	80	85	65	54	33	1,002	48	21
Yashnobod	School 282	232	224	273	271	251	208	219	222	172	150	90	2,312	83	28
Yashnobod	School 30	99	91	85	85	85	60	80	69	66	62	41	823	42	20
Yashnobod	School 61	277	270	299	230	198	144	140	151	137	111	52	2,009	59	34
Yashnobod	School 67	53	55	59	67	59	50	45	49	54	34	33	558	33	17
Yashnobod	School 69	131	103	123	115	118	107	97	107	86	78	30	1,095	56	20
Yashnobod	ShXTB tasarrufidagi 103	13	19	24	26	45	23	48	33	39	22	-	292	33	9
Yashnobod	ShXTB tasarrufidagi 52	31	14	21	20	25	12	26	19	18	7	-	193	7	28
Yashnobod	Special Needs School	21	34	37	37	29	24	40	51	28	21	16	338	36	9
Yashnobod	Specialised School 307	243	246	292	273	277	266	207	213	190	146	116	2,469	95	26
Yunusobod	School 105	77	50	61	68	57	55	46	56	58	41	27	596	26	23
Yunusobod	School 117	27	31	53	45	26	36	49	34	34	41	25	401	32	13
Yunusobod	School 12	112	82	60	67	66	57	53	72	47	53	32	701	45	16
Yunusobod	School 122	106	91	97	96	72	74	91	67	65	56	42	857	42	20
Yunusobod	School 150	125	110	129	98	98	95	59	62	38	55	22	891	44	20
Yunusobod	School 21	94	59	72	86	60	71	56	65	54	47	23	687	41	17
Yunusobod	School 220	191	155	168	116	127	98	117	84	79	72	37	1,244	40	31
Yunusobod	School 235	250	269	297	282	273	232	220	237	202	138	89	2,489	91	27

Appendix 3

Number of students and teachers in each state school of Tashkent (academic year 2018-2019)

District	School number	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	TOTAL	Teacher	Student/Teacher
Yunusobod	School 240	207	196	192	137	160	153	145	122	126	118	50	1,606	69	23
Yunusobod	School 246	268	399	438	485	434	398	380	331	259	243	114	3,749	N/a	N/a
Yunusobod	School 247	170	138	146	137	118	108	82	87	65	66	28	1,145	45	25
Yunusobod	School 250	242	192	217	225	175	173	92	124	129	89	22	1,680	66	25
Yunusobod	School 257	237	236	255	269	257	224	226	230	191	156	113	2,394	71	34
Yunusobod	School 258	171	155	174	161	171	139	154	158	123	136	55	1,597	65	25
Yunusobod	School 259	183	128	135	140	98	96	103	86	65	97	11	1,142	38	30
Yunusobod	School 260	298	406	445	358	438	371	335	327	259	267	177	3,681	N/a	N/a
Yunusobod	School 265	179	190	204	176	159	151	145	131	140	112	41	1,628	64	25
Yunusobod	School 271	110	96	102	71	69	71	103	95	97	111	55	980	58	17
Yunusobod	School 272	110	96	102	71	69	71	103	95	97	111	55	980	54	18
Yunusobod	School 273	123	72	97	103	82	86	102	94	66	88	37	950	45	21
Yunusobod	School 274	172	143	154	157	167	141	140	142	145	134	61	1,556	61	26
Yunusobod	School 288	184	186	231	199	189	134	135	120	116	93	32	1,619	71	23
Yunusobod	School 302	204	307	287	314	235	199	225	211	182	174	92	2,430	102	24
Yunusobod	School 313	139	136	185	194	169	165	182	152	131	130	50	1,633	63	26
Yunusobod	School 327	117	92	94	66	85	70	77	62	47	59	25	794	40	20
Yunusobod	School 43	240	216	272	255	199	188	167	148	144	148	99	2,076	61	34
Yunusobod	School 5	184	254	273	52	242	464	202	163	150	126	90	2,200	56	39
Yunusobod	School 53	113	97	56	41	45	20	-	-	-	-	-	372	N/a	N/a
Yunusobod	School 58	39	47	33	36	75	86	68	64	48	63	16	575	22	26
Yunusobod	School 63	37	79	101	104	77	66	98	73	88	84	47	854	37	23
Yunusobod	School 70	118	86	106	109	86	90	94	86	110	104	33	1,022	58	18
Yunusobod	School 80	46	46	29	47	48	41	24	40	34	36	21	412	19	22
Yunusobod	School 86	213	229	258	227	216	200	201	177	181	135	52	2,089	85	25
Yunusobod	School 9	120	80	79	74	67	61	71	42	39	40	33	706	27	26
Yunusobod	School 96	75	39	54	62	45	56	48	39	44	43	20	525	22	24
Yunusobod	School 97	259	276	327	274	292	280	227	233	257	199	119	2,743	82	33
Yunusobod	School 98	154	164	152	138	146	136	143	135	130	121	51	1,470	65	23
Yunusobod	ShXTB tasarrufidagi 87	28	38	22	25	12	21	20	12	14	9	-	201	36	6
Yunusobod	Specialised School 17	201	180	217	357	280	243	177	179	165	136	116	2,251	88	26
Yunusobod	Specialised School 51	179	179	175	191	173	126	128	120	118	110	64	1,563	62	25

Finspect Advisory contact

Further information

For more information relating this report or to discuss any of our services please contact one of the people listed below.

Jasur Umarov

Partner

+998 97 7066623

+44 7969144567

Jasur.Umarov@finspect.uz

Javlon Umarov

Partner

+998 974405320

+971 565551162

Javlon.Umarov@finspect.uz

Dilbar Yavmutdinova

Manager

+998 909943887

Dilbar.Yavmutdinova@finspect.uz

Nodir Abdujabborov

Assistant Manager

+998 998532197

Nodir.Abdujabborov@finspect.uz

Hojimurod Bakirov

Senior Manager

+998 977643393

Hojimurov.Bakirov@finspect.uz

Disclaimer

This Report has been produced by Finspect Advisory. The information, statements, statistics and commentary (together the ‘information’) contained in this Report have been prepared by Finspect Advisory from publicly available material and from discussions held with stakeholders. Finspect Advisory does not express an opinion as to the accuracy or completeness of the information provided, the assumptions made by the parties that provided the information or any conclusions reached by those parties.