Warehousing, wholesale and distribution / OD-02

Marked goods in wholesale trade

Keeping codes unbroken from receipt and storage through to sale and the ESF (electronic invoice) for marked goods.

The code is applied at the factory. Wholesale shares the responsibility.

Digital marking is not only the manufacturer's task. According to the Tax Committee's explanation, wholesale companies receive marked goods and show the codes in the ESF when selling them.

Conceptual architecture. No operating results are shown.

01 Receipt	Box and pallet codes · Discrepancies between delivery and documents · TSD (handheld terminal)
02 Storage	Stock by code · Location · Expiry date
03 Dispatch	Actual codes · List for the ESF · Returns
04 Integration	Asl belgisi · 1C · Reconciliation

At a glance

01.09.2025 — From this date, an ESF without codes cannot be issued for the sale of marked goods. [2]

01.07.2025 — From this date, wholesale trade in marked goods is cashless only. [3]

~1,200 — Organizations inspected for marking compliance in 2025, according to the Tax Committee. [1]

November 2026

01 Evidence and context

Who it is for

Chief accountant	Codes in ESFs and stock balances.
Warehouse manager	Scanning at receipt and dispatch.
Distributor owner	Tax risk and VAT.
IT manager	1C, Asl belgisi and warehouse integration.

Facts and global practice

Tax Committee, 31.03.2026

Manufacturers and importers show codes in the ESF; wholesale entities receive the goods and show the codes in the ESF on resale; retailers show the code on the cash register receipt. [1]

Tax Committee, 31.03.2026

In 2025, inspections covered approximately 1.2 thousand organizations (about 1%). [1]

PQ-190, from 01.09.2025

An ESF without codes cannot be issued for the sale of marked goods; a violation is grounds for rating the tax risk as "high". [2]

PQ-190

Fines apply after two warnings; after the fourth fine, the company loses the right to VAT refunds for one year. [2]

From 01.07.2025

All wholesale operations with marked goods are cashless only. [3]

Open press, July 2026

In 2026, car batteries, mineral fertilizers and plant protection products were added to mandatory marking; pilot projects started for vegetable oils, vaccines and medical devices. [4]

Sources cite different figures for the fine amount, so this document gives no percentage. Use the current text of the Tax Code for calculations.

02 Where the losses occur

Receipt by quantity

If goods are received by box count, it is not known which codes arrived.

No code selection at dispatch

If codes are entered in the ESF from a list rather than from the goods actually shipped from the warehouse, discrepancies arise.

Returns

If codes of returned goods are not re-linked, stock balances and Asl belgisi data do not match.

Three separate systems

If Asl belgisi, 1C and warehouse records are kept separately, discrepancies only become visible during an inspection.

How the loss is calculated

Fine risk	net revenue per quarter × applicable rate (%)
VAT	amount of VAT not refunded
Manual reconciliation	hours spent per month × hourly cost
Held shipments	orders held per month due to code issues × margin per order

Illustrative calculations; establish the baseline, units and rates during the site assessment. Avoid counting the same loss twice.

03 Solution architecture

Codes from receipt to ESF

Warehouse operations are run by code. Receipt, put-away, dispatch and returns are confirmed by scanner and transferred to 1C.

01 Receipt

Box and pallet codes · Discrepancies between delivery and documents · TSD (handheld terminal)

02 Storage

Stock by code · Location · Expiry date

03 Dispatch

Actual codes · List for the ESF · Returns

04 Integration

Asl belgisi · 1C · Reconciliation

Modules

WMS and TSD	Receipt, storage, dispatch and returns by code	Commercially available
Asl belgisi integration	Code status and movements	Commercially available
1C integration	Documents, stock, codes for the ESF	Commercially available
Daily reconciliation	Discrepancies between warehouse, 1C and Asl belgisi	Commercially available

Each module has a readiness status. Third-party results are not a forecast for your site.

04 Implementation and measurement

01 Code flow audit

One month of data from receipt to ESF is reviewed.

Output: discrepancies and their causes.

02 Scanning process

Receipt and dispatch with TSD.

Output: every code in the system.

03 Integration

1C and Asl belgisi are connected.

Output: daily reconciliation.

04 Subscription

Adaptation to legal changes is included in the subscription.

Output: monthly report.

What is measured

Code discrepancies	Between warehouse, 1C and Asl belgisi	Reconciliation module
Operations without scanning	Receipt and dispatch without code confirmation	WMS
Return linking	Codes not returned to stock	WMS
ESF errors	ESFs rejected due to codes	1C

What is needed to start

- Person responsible for accounting and warehouse
- List of marked product groups
- Test access to Asl belgisi and 1C
- One month of data

05 Readiness checklist and next step

01 Are marked goods scanned at receipt?	Yes / No / Unknown
02 Is stock visible by code?	Yes / No / Unknown
03 Are actual codes selected at dispatch?	Yes / No / Unknown
04 Do ESF codes come from warehouse data?	Yes / No / Unknown
05 Are codes of returned goods re-linked?	Yes / No / Unknown
06 Are Asl belgisi and 1C stock balances reconciled?	Yes / No / Unknown
07 Are discrepancies visible daily?	Yes / No / Unknown
08 Are payments for marked goods cashless?	Yes / No / Unknown
09 Are new marking product groups monitored?	Yes / No / Unknown
10 Is there a person responsible for this area?	Yes / No / Unknown

What we do not promise

• Exact timeline and price without an audit

• Government decisions and deadlines

• Expansion of warehouse space

• Unmeasured results or savings

• Tax inspection outcome

Code flow audit

We review marked goods codes in your warehouse from receipt to ESF.

• Discrepancies and their causes

• Scanning process plan

• WMS and integration: implementation fee and monthly subscription

Scope, price and schedule are agreed after reviewing the site and its data.

06 Sources and scope

[1] Tax Committee: explanation of the digital marking system. gov.uz/ru/soliq, 31.03.2026.

gov.uz/ru/soliq

[2] Presidential Resolution PQ-190 of 23.05.2025. buxgalter.uz.

buxgalter.uz

[3] Measures on the marking system. kun.uz, 26.05.2025.

kun.uz

[4] CRPT Turon: 2026 changes. spot.uz, 08.07.2026.

spot.uz

Prepared from the cited sources. Vendor statements and reported sector figures are attributed, not independently verified here. No performance, certification or regulatory outcome is guaranteed. Check the current official rules before making decisions.

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