

TAX GUIDE BELARUS

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KEY HIGHLIGHTS ON TAXATION, ACCOUNTING AND FINANCIAL REPORTING IN BELARUS

The provisions of Belarus Law “On Accounting and Financial Reporting” (hereinafter – the “Law”), including local accounting standards, which are generally based on IFRS, prescribe that the main aim of the bookkeeping is to establish clear, entire and accurate information on the activity of a company, its assets and liabilities.

Practically, Belarusian accounting tends to focus on a substance over form principle; the laws are very specific as to the form of documents required to support each particular transaction. For instance, any transaction must be exclusively recorded by the company on the condition of its confirmation with properly formalized by the parties primary accounting document. There are legally prescribed forms of primary accounting and tax documents and requirements to the forms elaborated by the company that have to be used to justify a particular transaction for accounting and tax purposes (e.g., an Act on completion (the “Act”) has to be issued for all services / works and a registered high-security form of “Consignation note” / “Waybill” has to be issued for each delivery of goods). This emphasis on a legal form may override the application of other accounting principles.

Most companies in Belarus, including branches and representative offices of foreign companies with and (or) without commercial activities, are obliged to keep accounting and tax records in line with the provisions of the Law, local accounting standards and the Tax Code of Belarus. An accrual method shall be applied by companies to recognize sales revenue (i.e., the proceeds are recorded in the reporting period in which the transactions were actually made, regardless of the date of settlement) for both accounting and tax purposes in Belarus.

The rules for tax accounting are different from the rules for commercial (financial) accounting in Belarus. Tax accounting is based on financial accounting with necessary adjustments. Apart from other mandatory provisions specified by the legislation, a taxpayer’s accounting policies must also stipulate tax accounting procedures.

The basic taxation principles and the national tax policy are generally determined by the Ministry of Taxes and Duties, the Ministry of Finance of the Republic of Belarus and approved by the Parliament. Furthermore, the Ministry of Taxes and Duties and its regional tax authorities perform operative control over taxation, taxpayers and collection of taxes. Even though the Tax Code of Belarus (hereinafter – the Tax Code) is the main and most comprehensive regulatory document in tax domain, some specific tax matters can be set forth and clarified in other regulatory documents, issued by the Government and the tax authorities. Belarusian tax system is structured in two levels and comprise of (1) republican taxes and (2) local taxes and duties. Republican taxes are collected and paid by the qualified taxpayers throughout Belarus, whereas local taxes are set by local administration authorities and should be paid solely to the budget of relevant administrative territories.

Tax registration covers all Belarusian taxes and is provided to a local legal entity upon state registration. All paper work is technically done by the tax authorities with a minimum interference on the side of a taxpayer. Foreign companies’ registration for tax purposes is performed based on an application of the established format with a set of prescribed documents to be filed with the corresponding tax authority, depending on particular circumstances, such as opening a representative office in Belarus, signing an agreement for provision of services / works (other than those provided in e-form) for a period exceeding 180 days, obtaining a title to a real estate, etc.

In this Booklet, we provide a brief summary of the «most common» corporate and individual taxes chargeable in Belarus as well as some important comments on tax administering and payment processes. Specific attention should be taken to analyzing tax and other incentives currently provided by regulatory for taxpayers running a business or having registered office with Free Economy Zones (FEZ) (www.belarusfacts.by/en/belarus/investor/zones), Industrial park (www.industrialpark.by) and Hi-Tech Park (www.park.by), which is considered to be the best place in the country to set up an IT business).

CORPORATE INCOME TAX (CIT)

Belarusian companies and branches thereof, foreign companies carrying out activities through a permanent establishment and (or) receiving income from the sources in Belarus, are deemed to be the taxpayers of Corporate Income Tax (hereinafter – “CIT”).

The standard CIT rate is 20%. 25% CIT is charged on taxable income in excess of BYN 25 million accumulated within a current tax period by resident companies and permanent establishments of foreign companies. Other tax rates, including preferential ones, are charged on income derived from some specific activities (see Table 1 below for details).

Tax base encompasses gross profit that is assessed as the sum of sales profit and the balance of non-operating incomes and expenses. For CIT purposes, the sales revenue is recognized on accrual method, regardless of the date of settlements.

Belarusian companies pay tax on gross profit received worldwide. CIT cannot be reduced on a group level, since each company in the group is considered as a separate taxpayer from Belarusian CIT perspective. In accordance with the legislation, a branch of a Belarusian company that has a separate balance sheet, bank account and has been entitled by the head company to enter into the transactions is required to calculate taxes and fulfill tax liabilities of that head company.

Dividends received by Belarusian companies from both local and foreign companies are taxed at 12%. Dividends distributed by Belarusian companies are taxed at source (the tax is withheld and paid by the company distributing dividend income to a particular taxpayer). When dividends are distributed by foreign companies, income tax may be withheld and paid in a relevant foreign state. Foreign tax paid may be offset when calculating CIT liabilities in Belarus.

Capital gain, including profit from operations with securities are taxed at standard 20% CIT rate. As a general note, any taxpayer is entitled to deduct for CIT purposes all properly recorded expenses directly related to sales / production of goods, works, services and property rights, including certain non-operating or non-sales related expenses, except for those that are not tax deductible or deductible within certain limits (i.e., business trip expenses, fuel and energy expenses, payroll expenses, insurance expenses and some others). To deduct the incurred expenses for CIT purposes, a company has to assess whether such expenses contemporary qualify for the following requirements, namely:

- to have proper valuation
- to be incurred for sales / production purposes
- to be recorded
- should not relate to tax non-deductible ones as specified by the Tax Code.

The CIT tax period is 1 calendar year. The reporting period for CIT is 1 calendar quarter. CIT on dividends accrued by Belarusian companies shall be reported on a monthly basis. For CIT purposes, the amount of tax due for the corresponding reporting period is calculated on a cumulative basis from the beginning of the respective tax year. CIT is filed on a quarterly basis before the 20th day of the month following the reporting quarter. The quarterly tax payment is due on the 22nd day of the month following the reporting quarter.

Annual tax return shall be filed by 20 March and, consequently, the tax is to be paid by 22 March of a year following the reporting one. CIT payment for 4th quarter of a reporting year is made by 22 December for 2/3 of the corresponding tax amount charged for 3rd quarter, with subsequent recalculation made by 22 March of the next year.

Table 1 summarizes CIT rates applicable in Belarus for resident legal entities.

Table 1
CIT rates applicable in Belarus for resident legal entities

CIT rate (%)	Conditions to apply
10	Taxable income derived by residents of science & technological parks, technology transfer centers; taxable income derived by taxpayers from sales of high-technology goods & equipment of own production
25	For banking, finance and insurance businesses, including Forex companies
5	For producers of some food products for children
6	On dividend income (3 years holding period)
0	On dividend income (5 years holding period)

VALUE ADDED TAX (VAT)

Even though Belarusian VAT rules generally follow the OECD VAT approach, they do not yet provide for a separate tax registration for VAT purposes as commonly applicable in the OECD member states, except for foreign companies and foreign individual entrepreneurs who provide remote e-services or sell goods via marketplaces online.

In Belarus, the following transactions are generally subject to VAT:

- Sale of goods (works, services) and property rights in the territory of Belarus (local supplies), including exchange transactions, rental and leasing transactions, gratuitous aid, transactions wherein the goods are handed over to employees by their employer, etc.
- Goods import to Belarus.

The so-called “place of goods, works and services supply rules” are the main ones to be followed by a taxpayer to assess whether a particular transaction is subject to taxation in Belarus. As a general note, local sales (supplies) of most goods, works and services are taxable. Namely, goods are recognized for VAT purposes as sold locally, if they are stored / located in Belarus at the moment of shipment and are not delivered or transported to the customer, and/or if they are placed in Belarus before delivery or transportation to the customer is performed.

Table 2 summarizes the VAT system applied in Belarus.

Table 2
VAT system applied in Belarus

	Belarus	Russia	Germany	France
Taxpayer	Resident legal entities	Companies	Resident businesses	Resident businesses
	Foreign companies & individual entrepreneurs registered for tax purposes in Belarus	Individual entrepreneurs	Foreign businesses registered for VAT purposes in Germany	Foreign businesses registered for VAT purposes in France
	Natural persons importing goods	Entities moving goods across borders		
VAT rate	Standard - 20%	Standard - 20%	Standard - 19%	Standard - 20%
	Reduced - 10% - applied to sales of food products and baby food and children's goods as per the list approved by the President, sales of certain farm and animal products, fish and apicultural goods)	Sales of food products, children's goods, books, medical goods - 10%	Reduced - 7% - on cultural events; agriculture basics; art & antiques; certain livestock; hospitality (bars, restaurants, café); books; e-books; basic foodstuffs; gold; accommodation up to 6 months; medical care; newspapers; passenger transport; taxi <50 km; cultural events pharmaceuticals; rail; road transport; sea transport; social services; water	Reduced - 10% - on takeaway foods; overnight accommodation; certain fish produce for consumption; public passenger transport; medicine; 5.5% on foodstuffs; cultural; live cultural and sport events; cinema; social housing; domestic power; books. 2.1% on press publications; theatre; certain medicines.
	Export supplies of goods, forwarding services for export and certain works and services, - taxable at 0%	Export of goods, international transport and telecommunications - 0%	Exports outside of the EU; transport on cross-border goods movements; intracommunity supplies; air services - 0%	Air and sea transport; sea vessels; exports outside of the EU; intracommunity supplies of goods – 0%
VAT at Export	Within the EAEU: 0% , confirmation (that the goods exported from Belarus have been duly imported by a counterparty from the respective EAEU country and indirect taxes paid upon importation) is required from the EAEU client, if no confirmation is provided within 183 calendar days after export, 20% VAT is paid by the exporter in Belarus.	Within the EAEU: No VAT 0%		
	Outside the EAEU: 0% VAT is applied, a BY taxpayer has to confirm export of goods / services by providing a set of required documents	Outside the EAEU: 0% requires a list of documents for export confirmation	Within the EU: No VAT 0%	Within the EU: No VAT 0%

Table 2 is continued on page 6

Table 2 continued
VAT system applied in Belarus

	Belarus	Russia	Germany	France
VAT at import	<p>Within the EAEU: 20% (10% on importation of certain food products & goods for children) VAT is paid not later than the 20th day of the month following the month of import, with the possibility to offset input VAT</p>	<p>Within the EAEU: 20% charge, with the possibility to offset the tax paid 10% when import of food products, children's goods, books, medical goods, with the possibility to offset the tax paid</p>	<p>VAT at established rates is due to clear the goods into free circulation into Germany. But it is possible to defer import VAT payments to the 16th day of the following month. Import VAT deferment - under certain conditions, payment of VAT may be delayed to 26th day of the second month following the importation.</p>	<p>VAT at established rates is due on time of clearance into free circulation; or import VAT deferment</p>
	<p>Outside the EAEU: 20% is charged at customs clearance, with the possibility to offset the tax paid for VAT purposes.</p>	<p>Outside the EAEU: 20% charge, with the possibility to offset the tax paid</p>		
VAT for non-resident	<p>The tax is technically paid by a tax agent (a BY taxpayer). The obligation is determined depending on the place of supply / provision rules specified in the Tax Code. The paid tax can be further credited by a tax agent against output VAT liabilities in the next reporting period.</p>	<p>RC VAT at 20% is a tax agent's obligation, depending on the place of services supply</p>	<p>The domestic reverse charge is obligatory for supplies of construction on property; supplies of gold and other precious metals; mobile phones; games consoles; table computers above EUR 5,000; scrap and used materials; carbon emission trading; building clearing services; natural gas and electricity. Limited use of the reverse charge for non-German businesses, meaning VAT registration is required in most cases for goods. Registration is carried out at the German regional office corresponding to the taxpayer's country of residence. IOSS or OSS for distance selling from third countries VAT recovery - EU businesses may reclaim VAT on services via their own tax authorities and an 8th Directive claim. Non-EU businesses must use a quarterly or annual 13th Directive claim, if above EUR 1,000 with invoices via BOP portal if their country has reciprocity.</p>	<p>Foreign taxpayers if VAT registered or not - sales to French and non-French VAT registered taxpayers; supply and install; supply of gas and electricity even if both parties French resident; electronic communications; carbon trading; gold; waste and recycling goods; certain construction and repairs to immovable property. Tax is paid at established VAT rates. VAT recovery - EU businesses may reclaim French VAT through their home country's VAT portal under 8th Directive quarterly returns above €400, including annual claim by 30 Sept following year. Non-EU businesses may apply directly to French authorities via new (2021) online portal which requires invoice upload. No country reciprocity agreements required.</p>

PAYROLL TAXES AND CONTRIBUTIONS

Payroll calculation in Belarus represents the following mandatory taxes and contributions:

Liability	Tax Rate (%)	Conditions & limits for calculation
Employee's liabilities		
Personal Income Tax (PIT)	13% flat rate	Taxable income up to BYN 200 thousand per year
	25% flat rate	Taxable Income in excess of BYN 200 thousand
Pension Tax	1% flat rate	Taxable income, not exceeding 5 average monthly wages (AMW) max (EUR 3,364)
Employer's liabilities		
Mandatory Pension Insurance Contributions (PIC)	28% flat rate	5 average monthly wages (AMW) max (EUR 3,364)
Mandatory Social Insurance Contributions (SIC)	6% flat rate	5 average monthly wages (AMW) max (EUR 3,364)
Mandatory Accidentance Insurance (MAI)	0.6% flat rate	All payments to employees except for the ones directly provided for in Resolution of Belarus Government No 115 dd. 25.01.1999

The following SIC and PIC returns are filed by employers:

- Quarterly report on social insurance contributions (Form 4 - Fund), and calculations on accrued and paid contributions to compulsory pensions and social insurance (Form 4 – Payments), not later than on the 20th day of the month following the reporting quarter;
- Quarterly Individual Record-Keeping report on recruitments and dismissals (Form PU 2), not later than within a month of the reporting quarter;
- Annual Individual Record-Keeping report on paid incomes and contributions to compulsory pension and social insurance (Form PU 3), not later than within a quarter of the reporting year.

SIC and PIC are paid monthly, not later than the day set for paying salaries for the preceding month within a particular employer. MAI are filed annually by 25 January of the year following the reporting one, whereas contributions are paid quarterly before the 25th day of a month following the reporting quarter.

Practical example of payroll tax calculation by employers in Belarus, EUR (€)

(Based on level of remuneration offered and payroll taxes charged)

Net salary, EUR	PIT (13%), EUR	Pension Tax (1%), EUR	Gross salary, EUR	SIC & PIC (34% total), EUR	Total cost of manpower, EUR	Manpower v/s net salary ratio
500	65	5	570	194	764	52.8
1,000	130	10	1,140	388	1,528	52.8
2,000	260	14	2,274	462	2,736	37
5,000	650	14	5,664	462	6,126	22,5

Russian simulation of payroll taxation, EUR (€)

Gross salary		Rate	575 €	1,149 €	2,299 €	%, for 500 €	%, for 1,000 €	%, for 2,000 €	Average %
PIT	Personal Income Tax	13% (15% on the year-to-date salary amounts exceeding RUB 5 mil.)	75 €	149 €	299 €				
Net salary			500 €	1,000 €	2,000 €	87%	87%	87%	87%
CT	Employer Social Contributions regular rate	30% (15.1% on the amounts exceeding the year-to-date marginal base of RUB 2.25 million)	173 €	345 €	569 €				
OAI	Occupational accident insurance	0.2% - 8.5%	1 €	2 €	5 €				
Total employee			75 €	149 €	299 €	13%	13%	13%	13%
Total employer			174 €	347 €	574 €	30.2%	30.2%	24.9%	28.4%
Total taxes			249 €	496 €	873 €	43.2%	43.2%	37.9%	41.4%

WITHHOLDING TAX (WHT)

Withholding tax (“WHT”) also known as tax on income of foreign companies that do not run a business via a permanent establishment (PE) in Belarus is withheld and paid pursuant to the provisions of the Tax Code.

A legal entity (including foreign company) or individual entrepreneur registered with the tax authorities in Belarus who accrue and pay out relevant income to a foreign company are required to calculate, withhold and transfer to the budget the relevant amount of WHT. These persons are considered tax agents and, apart from exercising powers attributable to the taxpayers, also bear certain other liabilities. Individuals can also be regarded as tax agents for the purposes of administering certain transactions (e.g., disposal of shares in local legal entities, sale of immovable property, and some other transactions).

The tax base in relation to certain transactions is determined as amount of total income less associated expenses supported with primary documents duly formalized. Tax payment obligation arises as at the date when respective income has been accrued to a particular foreign company by the tax agent in Belarus. The mentioned date represents the earliest date of the following:

- the date of recognition in accounting records of the fact of completion of works and (or) services, the date of acquisition from a particular foreign company of immovable property, the enterprise as a complex of assets or the shares (participatory interest) or part thereof (solely applicable to a corresponding income), or
- The date of recognition in accounting records of liabilities to pay dividends, interest, royalties, sales of goods via intermediaries, sales of goods under assignment, commission, and other related agreements (solely applicable to a corresponding income); or
- The date of recognition in accounting records of income payment to a foreign company (assets and (or) property rights transfers and set-offs).

The following transactions between foreign companies that do not have a PE in Belarus are recognized the transactions generating Belarus-sourced income and shall be reported and taxed in Belarus:

- Disposal of immovable property (or part thereof) in Belarus
- Disposal of shares / stocks / participation interest in local legal entities
- Leasing out assets (financial leases), rent and other uses of assets physically located in Belarus
- Income from immovable property in Belarus that is placed under fiduciary management
- Income from the provision of services in the fiduciary management of immovable property in Belarus
- Income from the use of, or provision of the right to use in Belarus, property rights to works of literature, art and science, computer applications and other works concerning copyright and/or related rights
- Income from sale of securities in Belarus.

Please note that the Tax Code does not clearly govern how a foreign company can meet the above-mentioned tax assessment requirement. According to the tax practice, the assessment of tax liabilities of a foreign company in respect of certain types of income it receives from another foreign company should be made on a case-by-case basis, and the general rule applicable in this case is that the tax is paid by the foreign company, which is considered to be the source of income payment (i.e., the tax agent) in favour of the first foreign company. However, technical step-by-step process guideline for a particular foreign company receiving income in similar cases has not been developed yet.

Belarus has about 66 effective Double Taxation Treaties (DTTs). The tax rates as per the Tax Code may be reduced or the tax even may not be withheld at source in line with the provisions of an applicable DTT. It should be considered that the DTT provisions are not applied automatically. To have this done, a particular foreign company deriving income from the sources in Belarus has to complete certain

administrative formalities (e.g., to confirm that the company is (i) an ultimate beneficiary of respective income (applicable to the so-called “passive” income, such as dividends, interest and royalties) and (ii) a tax resident of the jurisdiction which Belarus has effective DTT with, etc.).

It is important to note that Belarus, as an attempt to introduce some counter-sanctions measures, has temporarily suspended (from 01.06.2024 to 31.12.2026) DTTs application with 27 countries. The suspension means that such “passive” income as dividends, interest, income from the alienation of property, including income from the alienation of stakes (shares) in the authorized funds of Belarusian legal entities, derived by residents of “unfriendly” countries from sources in Belarus will not be subject to reduced tax rates and other tax exemptions established by relevant provisions of the DTTs. Meanwhile, for the taxation of royalty income or income from the provision of services, the DTTs’ provisions with 27 “unfriendly” countries continue to apply.

A tax for WHT period is a calendar quarter. A tax agent files a tax return by 20th day of the month following the tax period. The tax is paid by 22nd day of the month following the tax period.

The table below outlines current WHT rates, depending on the type of income sourced from Belarus.

Type of a non-resident's income	Tax rate as per the Tax Code	DTT application
Services and other income not listed below, including income of non-residents from “tax havens”	15%	Exemption is allowed under DTT
Interest income	10%	Reduction to 5% under DTT, except for DTT with 27 “unfriendly” states
Insurance premiums under risk reinsurance contracts	10%	Exemption is allowed under DTT
International transport & forwarding services	6%	Exemption is allowed under DTT
Dividends	15% 25% (residents from “unfriendly” states)	Reduction to 10% or 5% under DTT, except for DTT with 27 “unfriendly” states
Interest income	10%	Reduction to 5% under DTT, except for DTT with 27 “unfriendly” states
Royalties	15%	
Capital gain (disposal of shares / participation interest)	12% , participation exemption rules can be applied	Exemption is allowed under DTT, DTT with 27 “unfriendly” states are not applicable
Capital gain (disposal of assets other than shares / participation interest)	15% , participation exemption rules can be applied	Exempt, if < 50% immovable taxed, if > 50% immovable, DTT with 27 “unfriendly” states are not applicable

PERMANENT ESTABLISHMENT (PE)

The question of whether a foreign company runs a business via a PE in Belarus is the key topic analyzed by the tax authorities for the purpose of identifying potential CIT liabilities of that foreign company in Belarus. The PE definition as per the local tax practice is quite similar to the concept as per OECD Model Tax Convention on Income and on Capital and Commentaries thereto and is based on two main criteria: (i) a fixed place of business and (ii) dependent agent. However, it should be noted that respective Commentaries to the OECD Model Tax Convention are not directly applicable in Belarus.

There is also a so-called service PE concept developed by the local tax practice as part of fixed place of business criteria, according to which the place of performance of works or services by a foreign company in Belarus from the beginning of its existence is recognized as a PE provided that the specified activity is carried out for 180 days continuously or in aggregate in any 12-month period beginning or ending in the relevant tax period (calendar year).

The tax authority will be able to make a conclusion on the existence of the PE of a particular foreign company and corresponding tax liabilities only based on the analysis of de facto performance of covenants and in view of primary accounting documents related to the project, which such foreign company will be required to provide to the tax authority upon request. Should the PE be detected, the foreign company would be required to:

- open a bank account with local bank,
- complete tax registration formalities at the place of project (PE),
- perform tax assessment for the whole period of the activity through the PE (e.g., periods between the date of commencement and the date of completion of respective services (defined based on the duly executed documents, such as contracts, statements (protocols) on completion of services, etc., which the Company has in place), and
- file CIT return and pay corresponding amount of 20% CIT within the established due dates.

TRANSFER PRICING (TP)

TP rules were introduced in Belarus for the first time at the beginning of 2012, establishing a new form of tax control over those taxpayers who attempt to prevent tax base erosion and profits shifting through transaction price manipulation. Belarusian TP rules generally follow OECD Transfer Pricing Guidelines approach and deals with five TP methods that shall be consistently applied to verify whether prices in the controlled transactions are in line with the arm's length prices:

- 1) Comparable uncontrolled price method
- 2) Cost-plus method
- 3) Resale price method
- 4) Profit split method
- 5) Transactional net margin method

Belarusian TP rules do require the taxpayers to report controlled transactions to the tax authorities and prepare documents to support the arm's length nature of their prices. For e-reporting a form of electronic VAT invoice is generally used.

Furthermore, the taxpayers are obliged to prepare and make available upon corresponding request of the tax authorities an economic justification for transaction price - with respect to each controlled transaction (regardless of deviation in transaction price from arm's length prices).

The above mentioned economic justification shall be provided solely upon request of the tax authorities, in terms and in relation to the transactions as directly specified in the corresponding request, or alternatively, the taxpayer may be asked to adjust the CIT return accordingly. Contrary to an economic justification, the TP documentation of the established form is mandatory for major taxpayers and shall be prepared and kept for each particular major transaction and filed with the tax authority by 1 August of the year following the reporting one. The requirements to the format, structure, and quality of TP documentation are prescribed by the Tax Code.

From practical perspective, TP audits generally cover not only intra-group transactions, but all cross-border transactions of a particular taxpayer as well. During an on-site and other tax audits the tax authorities may check the compliance of the CIT base as reported by the taxpayer in the correspondent CIT return for the tax year, and the tax base, determined by the market prices (in line with the arm's length principle).

If after comparing the taxpayer's prices to the market prices the tax authority identifies deviations which cause underpayment of CIT, the respective adjustment of the CIT base can be made and the amount of the tax payable will be recalculated unless the taxpayer proves that the level of prices in controlled transactions is consistent with the arm's length prices by filing respective economic justification or TP documentation.

SEZ IN BELARUS

In accordance with Law of the Republic of Belarus No. 213-3 dd. 07.12.1998 “On Special Economic Zones”, a special economic zone (SEZ) means a part of the territory of the Republic of Belarus with certain boundaries within which a special legal regime is established and applied for investment and business activities by residents of this SEZ. The special legal regime of the SEZ is a set of legal norms that provide more favorable conditions for investment and entrepreneurial activities in comparison with the generally established ones.

There are six FEZs currently operating in Belarus: FEZ Brest (since 1996), FEZ Vitebsk (since 1999), FEZ Gomel-Raton (since 1998), FEZ Grodnoinvest (since 2002), FEZ Minsk (since 1998) and FEZ Mogilev (since 2002).

Special tax treatment for FEZs (CIT exemption, Real Estate Tax exemption, Customs duties upon importation exemption, etc.) applies to the sale of goods (works, services) of own production by FEZ residents:

- outside Belarus to foreign legal entities and (or) individuals;
- on the territory of Belarus to other FEZ residents;
- on the territory of Belarus, if goods (works, services) are import-substituting in accordance with the List determined by the Government of Belarus.

LATVIA

LITHUANIA

RUSSIA

Vitebsk

Grodnoinvest

Minsk

Mogilev

Brest

BELARUS

Gomel-Raton

POLAND

UKRAINE

Form of e-VAT invoice (ESF)

<p>Section 1 General</p>	<p>1. ESF No <input type="text"/></p> <p>2. Date of ESF issue <input type="text"/> 3. Date of transaction <input type="text"/></p>	<p>4. ESF type <input type="checkbox"/> Initial <input type="checkbox"/> Extra <input type="checkbox"/> Adjusted <input type="checkbox"/> Extra without reference to ESF</p> <p>5. to ESF <input type="text"/> 5.1. Date of ESF cancellation <input type="text"/></p>												
<p>Section 2 Supplier details</p>	<p>6. Supplier status <input type="checkbox"/> Vendor <input type="checkbox"/> Agent <input type="checkbox"/> Customer <input type="checkbox"/> Principal <input type="checkbox"/> Trust manager <input type="checkbox"/> Taxpayer transferring taxable turnover <input type="checkbox"/> Commissionaire <input type="checkbox"/> Foreign company <input type="checkbox"/> Taxpayer transferring tax deductions</p> <p>6.1. <input type="checkbox"/> Dependent party 6.2. <input type="checkbox"/> Transaction with offshore zone resident 6.3. <input type="checkbox"/> Cross-border transaction with strategic goods</p> <p>6.4. <input type="checkbox"/> Company included in the list of large taxpayers</p> <p>7. Supplier country code <input type="text"/> 8. Tax ID <input type="text"/> 8.1. Branch code <input type="text"/></p> <p>9. Supplier <input type="text"/></p> <p>10. Registered address <input type="text"/></p>	<p>11. ESF number of a principal ESF invoice <input type="text"/> Date of issue <input type="text"/></p> <p>12. ESF number of a vendor ESF invoice <input type="text"/> Date of issue <input type="text"/></p> <p>13. Registration number of goods release <input type="text"/></p> <p>13.1. Date of goods release <input type="text"/></p> <p>13.2. Permission date on goods release <input type="text"/></p> <p>14. Details of the application for import of goods and payment of indirect taxes <input type="text"/> <input type="text"/></p>												
<p>Section 3 Recipient details</p>	<p>15. Recipient status (under the contract) <input type="checkbox"/> Purchaser <input type="checkbox"/> Principal <input type="checkbox"/> Taxpayer obtaining tax deductions <input type="checkbox"/> Consumer <input type="checkbox"/> Taxpayer receiving taxable turnover <input type="checkbox"/> Purchase of objects from a foreign company on the territory of Belarus <input type="checkbox"/> Commissionaire <input type="checkbox"/></p> <p>15.1. <input type="checkbox"/> Dependent party 15.2. <input type="checkbox"/> Transaction with an offshore zone resident 15.3. <input type="checkbox"/> Cross-border transaction with strategic goods</p> <p>15.4. <input type="checkbox"/> Company included in the list of large taxpayers</p> <p>16. Recipient <input type="text"/> 17. Tax ID <input type="text"/> 17.1. Branch code <input type="text"/></p> <p>18. Recipient <input type="text"/></p> <p>19. Registered address <input type="text"/></p>	<p>20. Registration number of goods release <input type="text"/></p> <p>21. Details of the application for import of goods and payment of indirect taxes No <input type="text"/> Date <input type="text"/></p> <p>21.1. Date of goods import <input type="text"/></p>												
<p>Section 4 Details of the consignor and consignee</p>	<p>22. Consignor country code <input type="text"/> 23. Tax ID <input type="text"/></p> <p>24. Consignor business name <input type="text"/></p> <p>25. Shipping address <input type="text"/></p>	<p>26. Consignee country code <input type="text"/> 27. Tax ID <input type="text"/></p> <p>28. Consignee business name <input type="text"/></p> <p>29. Delivery address <input type="text"/></p>												
<p>Section 5 Delivery terms</p>	<p>30. Agreement(contract) for the supply of goods(performance of work, provision of services) transfer of property rights No <input type="text"/> Date <input type="text"/></p> <p>Documents confirming the supply of goods (works, services), property rights</p> <table border="1"> <thead> <tr> <th>Document type</th> <th>Name</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Form code</td> <td>Series</td> <td>No</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table> <p>Goods return <input type="text"/></p>	Document type	Name	Date	<input type="text"/>	<input type="text"/>	<input type="text"/>	Form code	Series	No	<input type="text"/>	<input type="text"/>	<input type="text"/>	<p>31. Additional information</p> <div style="border: 1px solid black; height: 100px;"></div>
Document type	Name	Date												
<input type="text"/>	<input type="text"/>	<input type="text"/>												
Form code	Series	No												
<input type="text"/>	<input type="text"/>	<input type="text"/>												

Form of accompanying waybill

	Consignor	Consignee	Purchaser of road transportation (payer)
Tax ID	-	-	

Vehicle _____ Trailer _____ To the waybill № _____
(type, state number) (type, state number)

Driver _____
surname, initials

Purchaser of road transportation (Payer) _____
(company name, address)

Consignor _____
(company name, address)

Consignee _____
(company name, address)

Grounds for rele: _____
(name, date and number of the document)

Loading point _____
(address)

Unloading point _____
(address)

Redirection _____
(name, address of the new consignee, new unloading point, surname, initials, signature of the person who made the decision to divert)

1. PRODUCT SECTION

Product name	Unit of measure	Quantity	Price	Value	VAT rate, %	VAT amount	Value VAT included	Number of cargo position	Cargo weight	Notes
1	2	3	4	5	6	7	8	9	10	11
			-	-	0%	-	-	-	-	
			-	-	0%	-	-	-	-	
Total	X		X	-	X	-	-	-	-	X

Total VAT amount _____ BYN 00
(in words) (in digits)

Total value VAT inclusive _____ BYN 00
(in words) (in digits)

Total cargo weight _____ The goods accepted for transport _____
(in words) (in words)

Release authorised by _____ Accepted the goods for ship: _____
(position, surname, initials, signature) (position, surname, initials, signature)

Consigned by the Consignor _____ By Power of Attorney _____
(position, surname, initials, signature) (number, date)

_____ issued by: _____
(company name)

Seal number _____ Accepted by Consignee _____
(position, surname, initials, signature)

_____ Seal number _____

II. LOADING AND UNLOADING PROCEDURES

Procedure	Contractor	Method (manual, mechanical)	Code	Date, time			Additional procedures		Signature
				Arrival	Departure	Down time	Time	Type	
	12	13	14	15	16	17	18	19	20
Loading									
Unloading									

Transport services _____

Acts issued (date, number) _____

III. OTHER INFORMATION (to be completed by the Carrier)

Distance of transportation by road groups, km					Forwarding code	For transport services	Adjustment factor		Fine	
Total	In the city	I	II	III			Driver rates	Basic rate		
21	22	23	24	25	26	27	28	29	30	31
	-	-	-	-			-	-		
	-	-	-	-			-	-		

Monetary valuation _____

Cost calculation	Per tons	Per distance of transportation	For specialized transportation	For transportation services	Loading and unloading operations, ton	Excessive downtime		Other extra payments	Additional services (forwarding)	To be paid	
						Loading	Unloading			Total	Including to a freight forwarding company
	32	33	34	35	36	37	38	39	40	41	42
By order	-	-	-	-	-	-	-	-	-	-	-
Completed	-	-	-	-	-	-	-	-	-	-	-
Rate	-	-	-	-	-	-	-	-	-	-	-
To be paid	-	-	-	-	-	-	-	-	-	-	-

Documents passed with the goods: _____

YOUR CONTACTS



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