



TAX SYSTEM

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1. GENERAL INFORMATION	4
2. TRANSFER PRICING	4
3. TAXATION OF ECONOMIC ENTITIES	5
4. GENERAL SYSTEM OF TAXATION: PRINCIPAL PAYMENTS	5
5. SPECIAL TAX REGIMES	9
5.1. Simplified taxation system (sts).....	9
5.2. Tax on gambling business.....	11
5.3. Taxation in middle, small towns and rural areas.....	11
5.4. Single tax on individual entrepreneurs and other natural persons	13
5.5. Single tax on producers of agricultural products	14
5.6. Single tax on imputed income.....	14
6. TAXATION OF NATURAL PERSONS	14
7. AGREEMENTS ON AVOIDANCE OF DOUBLE TAXATION	15
7.1 Rates of dividend income tax applied by double taxation agreements.....	15
7.2. rates of interest income tax applied by double taxation agreements	19
7.3. Rates of royalty income tax applied by double taxation agreements	22

1. GENERAL INFORMATION

The Tax Code (comprising the Primary Part and the Special Part) is the principal legal act that regulates the system of taxes and duties levied to the national and local budgets, the main principles of taxation in the Republic of Belarus, regulates official relations that pertain to the introduction, alteration and termination of taxes and duties, and relations arising in the course of discharge of tax liabilities, administration of tax control, appealing against orders of tax authorities, actions/inaction of tax officers, as well as establishes rights and obligations of taxpayers, tax authorities and other participants of tax relations.

The Primary Part specifies the notions of tax obligation, taxpayer, and the object of taxation. It also contains regulations on tax accounting and control and describes the procedure of appealing decisions made by tax authorities. The Special Part of the Tax Code regulates specific taxes and duties, specifies various categories of taxpayers, objects of taxation, rates, privileges, procedures of tax calculation and payments of respective taxes and duties.

All tax payments applicable in the Republic of Belarus are subdivided into national taxes/duties and local taxes/duties.

National taxes/duties include the following:

- value added tax (VAT);
- excise duties;
- profit tax;
- tax on income of foreign entities having no per-

manent representative office in Belarus;

- personal income tax;
- property tax;
- land tax;
- ecological tax;
- mineral extraction tax;
- off-shore duty;
- stamp duty;
- consular fees;
- state duties;
- patent fees;
- customs fees and duties, customs charges with

respect to personal use products;

- waste disposal fee.

Local taxes and duties include the following:

- dog tax;
- resort levy;
- packer, shipper levy.

2. TRANSFER PRICING

Income tax payable depends not only on actual transaction price stated in transaction documents. In some cases in calculating and paying income tax, business entities are required to apply prices corresponding to the existing range of market prices, and in case of discrepancy, tax base and, consequently, tax amount shall be corrected by taxpayer (or will be corrected by a controlling agency during inspection).

The chart below describes all types of transactions subject to control in 2020:

Transaction type	Transaction participants	Sum limits
Transactions involving real estate	related party	none
	payer using a special taxation regime	none
Transactions involving housing bonds	related party	none
	payer using a special taxation regime	none
Transactions involving foreign trade activity	affiliate	130,100 euros (net of VAT and excise taxes) — for entities not listed as major payers; 650,530 euros (net of VAT and excise taxes) — for entities listed as major payers;
	resident of an offshore zone selling/purchasing goods/works/services or property rights	130,100 euros (net of VAT and excise taxes)

Transaction type	Transaction participants	Sum limits
Transactions involving selling/purchasing strategic goods according to the list established by the Council of Ministers of the Republic of Belarus.	non-resident (foreign trade transaction)	650,530 euros (net of VAT and excise taxes)
Transactions involving entities not paying income tax	resident affiliate	130,100 euros (net of VAT and excise taxes) — for entities not listed as major payers; 650,530 euros (net of VAT and excise taxes) — for entities listed as major payers;

3. TAXATION OF ECONOMIC ENTITIES

Alongside with the general taxation system, specific regimes of taxation are also applied in Belarus. They provide a number of benefits, lesser number of assessed/paid taxes, reduced tax rates, etc.

4. GENERAL SYSTEM OF TAXATION: PRINCIPAL PAYMENTS

1. Excise duties – apply to the following types of goods:

- alcohol;
 - alcoholic products;
 - food and non-food alcohol-containing production;
 - beer & beer cocktails;
 - low-alcohol beverages and wine with overall volume ratio of alcohol of 1.2 to 7%;
 - tobacco products;
 - motor gasoline;
 - diesel fuel and diesel fuel with methyl ethers of fatty acids;
 - marine fuels;
 - liquefied hydrocarbon gas and natural compressed fuel gas used as automobile fuel;
 - motor oil;
 - ciders.
- Excise rates for various goods can be set in absolute values of physical units of measurement (the 'fixed rate') or in percentage points of the cost of goods (the 'ad valorem rate').

2. Value added tax (hereinafter – VAT).

The Republic of Belarus has several VAT rates, including 0%, 10%, 20%, 25% and the computed rate (for retail trade).

20% is the most common VAT rate. For instance, this rate applies to sales of goods, works, services and proprietary rights.

The 0% rate applies to goods exported (actually removed) beyond the territory of the Republic of Belarus and to certain works and services such as international carriage and customer-furnished processing. Also, the 0% rate applies to sales of goods of own production to owners of duty-free shops, for their further sale in duty-free shops.

As from June 15, 2020, the 0% rate applies to electric cars imported to the territory of the Republic of Belarus by Belarusian nationals, foreign citizens or stateless persons permanently residing in Belarus for personal use.

The 10% rate is applied, for instance, to imports in Belarus and/or sales of foodstuffs and goods for children included in the List approved by the President.

The 25% rate is applied to telecommunication services.

Furthermore, the Tax Code allows application of a computed VAT rate for business entities focusing on retail trade and public catering.

Tax period for VAT is calendar year.

Reporting period for VAT is calendar quarter or calendar month (at payer's option).

3. Profit tax.

Gross profits as well as dividends and similar incomes gained by Belarusian entities are items levied by profit tax.

Gross profit of a Belarusian entity is a sum of profits from realisation of goods (works, services), proprietary interests and non-sale incomes, decreased by the sum of non-sale expenses.

Standard profit tax rate in the Republic of Belarus is 18%.

The 12% tax rate is applied to dividends accrued and paid to Belarusian entities (in some cases – 6% or 0%).

The 10% rate is applied to profits of scientific/technology parks, technology transfer centres, residents of scientific/technology parks (except profit tax calculated, withheld and paid by entities acting as tax agents) and profits from sales of goods of own production classified as high-tech products.

The 25% rate is applied to profits of banks, insurance companies and micro-finance organisations.

Tax period for profit tax is calendar year.

Reporting period for profit tax is calendar quarter. Reporting period for profit tax on dividends paid by Belarusian entities to other Belarusian entities is calendar month.

4. Tax on revenues of foreign organisations having no permanent representative office in Belarus (hereinafter – revenue-based tax).

The revenue-based tax is paid by foreign and international organisations (including non-legal entities) not operating in Belarus via a permanent representative office but deriving income from a source in the Republic of Belarus.

Corporate entities and individual entrepreneurs that assess and/or pay income to a foreign entity must compute and pay the revenue-based tax to the state budget. Such entities/entrepreneurs are recognised as tax agents.

Some foreign entities pay the revenue-based tax independently: for instance, entities that organise cultural events/shows, amusement parks and wild beast shows.

The revenue-based tax applies to the following incomes:

- income on credits and loans;
- income from securities, where issue terms imply profit-making in the form of interest (discount);
- royalties; dividends and similar income;
- income from the sale of goods in the territory of the Republic of Belarus under agency contracts, commission contracts and other similar civil-law contracts;
- income from alienation of real estate situated in the Republic of Belarus, equity/participatory shares (or

portions thereof) of entities situated in the Republic of Belarus;

income from performed works/services and other incomes of foreign organisations not operating in Belarus via a permanent representative office, as provided for by the Tax Code; where a specific type of income from works/services is not specified by the Tax Code, it will not be regarded as an item taxable by income tax.

Tax rates depend on the type of income and may amount to 0%, 6%, 10%, 12% and 15%. Tax period for revenue-based tax is the calendar quarter in which the tax payer's obligation arises.

5. Real estate tax.

Corporate entities, natural persons and individual entrepreneurs are recognised as payers of real estate tax.

With respect to corporate entities, the real estate tax applies to:

- permanent buildings/structures (portions thereof) owned on the basis of a right of ownership or economic control by a corporate entity;
- permanent buildings/structures (portions thereof) situated in the Republic of Belarus and taken on financial lease from a Belarusian entity, provided such building/structure is not included into lessor's balance sheet;
- permanent buildings/structures (portions thereof) situated in the Republic of Belarus and taken on (financial) lease or hired for other compensated or uncompensated use from a natural person or a foreign entity not operating in Belarus via a permanent representative office;
- permanent buildings/structures (portions thereof) on special file, that is subject to state registration in case of (and prior to) creation/modification thereof, creation/transfer of right of ownership, economic control or operative management thereto;
- permanent buildings/structures (portions thereof) owned by the state, obtained for uncompensated use by joint-stock companies created in the course of modification of leased, collective (popular), state or state unitary enterprises.

For the purposes of real estate tax levied from individuals, car places situated in the Republic of Belarus are also categorised as 'permanent structures'.

According to the general rule, annual rate of the real estate tax for corporate entities is 1%.

Real estate tax rates may be differentiated subject to taxable items and taxpayer categories. Corporate entities use 0.1%, 0.2%, 0.4%, 0.6% and 0.8% real estate tax rates. Furthermore, the Tax Code empowers local councils of deputies to increase/decrease real estate tax rates for certain categories of payers or items. Since 2020, the tax rates may be decreased by local councils of deputies not more than 2 times.

One of remissions provided by legislation is exemption from real estate tax for corporate taxpayers in respect of the following units: permanent buildings/structures (portions thereof) of research institutions and scientific/technology parks and permanent buildings/structures (portions thereof) leased out or handed over for other compensated/uncompensated use by corporate taxpayers to research institutions or scientific/technology parks.

Calendar year is tax period for real estate tax.

6. Ecological tax.

Ecological tax is levied from entities exploiting natural resources and entities engaged in activities polluting the environment. Corporate entities and individual entrepreneurs pay the ecological tax.

There are a number of ecological tax rates. Subject to a particular taxable item, fixed rates apply to volumes of emissions released, storage/disposal of waste.

Tax period for ecological tax is calendar quarter.

Ecological tax shall be paid quarterly, however some categories of payers may pay the tax once a year in the amount of an estimated annual sum, or quarterly in the amount of one-fourth of the estimated amount of the ecological tax.

7. Mineral extraction tax.

Corporate entities and individual entrepreneurs pay the mineral extraction tax (MET).

Tax base is defined as the actual volume of extracted natural resources (except potash salt).

The mineral extraction tax applies to the extraction of the following natural resources:

- forming sand, glass-making sand, mortar sand, sand used for white ware products, fireproof materials, cement;
- sand-gravel mixtures;

- building and facing stone;
- surface and underground water;
- mineral water, mineralised industrial water;
- sand;
- clay, sand clay, clay loam and bergmeal;
- bentonite clay;
- potash salt (in terms of potash oxide) and halite;
- petroleum and gas condensate;
- chalk-stone, malm, limestone and dolomite;
- plaster-stone;
- ironstone;
- peat with humidity of 40%;
- sapropel with humidity of 60%;
- bog oak;
- amber;
- gold;
- grapevine snail;
- chironomid larvae;
- green frog (pond, edible, lake);
- adder;
- brown coal (in terms of standard fuel);
- oil shale (in terms of standard fuel);
- long-fingered (narrow-clawed) crayfish.

MET period (except for potash salt and petroleum) is calendar quarter. For petroleum and potash salt, MET period is calendar month.

Multiple MET rates are specified in separate schedules to the Tax Code and Presidential Decree on the Tax Code.

8. Land tax is levied from land plots and part interests in land plots located in the territory of Belarus:

- owned by corporate entities under the right of ownership, permanent or temporary use;
- owned by individuals under the right of ownership, lifetime inheritable possession or temporary use, as well as inherited;
- other land plots that may be legally used by taxpayers in accordance with legislation;
- assigned for temporary use but not returned in time in accordance with the law, arbitrarily occupied.

Taxation base for the purposes of land tax is normally equal to land plot cadastral value. In certain cases, taxation base may be based on land plot area.

Land tax rate is subject to land plot use. According to the general rule, local councils have the right to increase (decrease) the rate of land tax for certain

categories of taxpayers, however not more than by 2 times.

Reduction factors are applied to land plots (or portions thereof) housing permanent buildings/structures constructed by payers after January 1, 2019, subject to length of service after commissioning.

Corporate taxpayers must submit their tax declarations annually.

Land tax is paid by corporate entities, according to the general rule, at entity's option: once a year in the amount of the estimated sum for such year, or quarterly in the amount of one-fourth of the annual amount of land tax.

Rental fee is a type of land payments in the Republic of Belarus. Rental fees are not regarded as taxes; however they are assessed and paid under land rental agreement almost on the same basis and terms as land tax.

Assessment/computation of land tax and land rental fees is controlled by tax authorities.

9. Obligatory insurance payments to the National Social Security Fund (NSSF).

These payments are not classified as taxes/duties in the taxation system of the Republic of Belarus, however they are worth mentioning.

Normal standard rate of such NSSF contributions amounts to 35%: 34% are paid by employers, and 1% is deducted from employees' incomes.

NSSF contributions are structured as follows:

Obligatory insurance payments for retirement, disability and loss of breadwinner insurances (**pension insurance**) normally amount to 28% for employers. Workers pay such obligatory insurance charges in the amount of 1%. Normally, such contributions are levied on all types of monetary and/or in-kind payments to employees under any terms regardless of source.

Individual entrepreneurs, attorneys-at-law, notaries, self-employed persons normally pay obligatory NSSF contributions at the rate of 29%. Their recognised income is the basis for the calculation of NSSF contributions. However, such recognised income must be at least equal to the national standard of minimum salary (122 euros per month, as of December 2020).

The rate of obligatory insurance contributions in case of temporary incapacity for work, pregnancy and childbirth, care for children under 3 years, provision

of one monthly day-off for mother (father, guardian) bringing up a disabled child under the age of 18, death of insured person or a member of his/her family (**social insurance**) for employers, natural persons independently paying obligatory insurance payments (except for citizens working outside Belarus), and BelGosStrakh corporation (for persons who receive additional payments to the monthly average wage or receive disability benefit) is 6%. The same rate applies to individual entrepreneurs, attorneys-at-law and notaries.

Insurance contributions for obligatory insurance against occupational diseases and industrial accidents at production facilities amount to 0.6% for all corporate entities (except for state-financed entities); other benefits and discounts (increments) may be applied further to the established rate.

10. Personal income tax.

Income derived by individuals is subject to personal income tax:

- from sources both in the Republic of Belarus and/or from sources abroad, — for natural persons recognised as tax residents of the Republic of Belarus;
- from sources in the Republic of Belarus, — for natural persons not recognised as tax residents of the Republic of Belarus.

Entities employing labour force under employment contracts or civil-law contracts are obliged to act as tax agents, that is withhold taxes from incomes of their employees and transfer them to the state budget. The most widespread source of natural persons' income paid by employing entities is remuneration for labour or other duties, including monetary remuneration and other allowances.

The Belarusian legislation provides for various deductions reducing the taxable income of individuals.

Standard rate of personal income tax is 13%.

Personal income tax rate is set at 16% in respect of income received by:

- individual entrepreneurs (notaries, attorneys-at-law) from their business (notarial, individual advocacy) activities;
- calculated by the tax authority on the basis of expenditures in excess of revenues, in accordance with legislation;
- gained by individuals carrying out entrepreneurial activity without state registration in contravention of

the law.

The personal income tax rate is set at 4% for income received in the form of gambling gains (or refunds of non-triggering bets) paid to individuals by gambling hubs being legal entities of the Republic of Belarus.

Personal income tax rate is set at 6% in respect of income in the form of dividends, provided profits have not been distributed among participants/shareholders of a Belarusian resident entity during 3 immediately preceding calendar years. Where such profits have not been distributed during 5 years, dividend profit tax rate is 0%.

Personal income tax rates applying to incomes from leasing (subleasing) of residential and/or non-residential premises and car places located in the Republic of Belarus are determined in fixed amounts.

Tax period for personal income tax is calendar year. Accounting periods for personal income tax paid by individual entrepreneurs (private notaries, attorneys-at-law) are three, six and nine calendar months and calendar year. Other entities and individual entrepreneurs do not furnish reports on personal income tax.

5. SPECIAL TAX REGIMES

The legislation provides for the following principal special tax regimes for business entities:

- simplified tax system;
- single tax on individual entrepreneurs and other individuals;
- single tax on producers of agricultural products;
- tax on gambling business;
- tax on incomes from lottery activity;
- tax on incomes from electronic interactive games;
- levy on craft activity;
- levy on agro- and ecotourism services;
- single tax on imputed income.

The most attractive taxation systems for foreign investors in the Republic of Belarus are described below.

5.1. Simplified taxation system (STS)

This system applies to small enterprises with incomes below a certain level specified by the legislation.

The following entities are entitled to use the simplified tax system in 2020:

Organisations that are legal entities of the Republic of Belarus, provided they comply with the following criteria:

- they have an average number of workers of not more than 100 persons during the first 9 months of 2020
- their accrued earnings during the first 9 months of 2020 amount to not more than 500,530 euros

Individual entrepreneurs, notaries performing notarial activities in notarial offices, and attorneys-at-law, provided their accrued earnings during the first 9 months of 2020 amount to not more than 107,580 euros.

Under the simplified tax system, a large number of taxes are replaced by a single tax with a simplified procedure of calculation.

The tax under the simplified system substitutes for the following taxes for **corporate entities**:

Profit tax (except taxes that are calculated, withheld and paid by entities acting as tax agents). The general procedure for the profit tax still applies to the following profits:

- a) dividends and profits accrued by a unitary enterprise to its corporate founder;
- b) profits of participants/shareholders of corporate entities in monetary form or in kind, resulting from the liquidation of company or withdrawal of member from membership, where such profit exceeds member's/shareholder's capital contribution or actual expenses incurred/paid during the acquisition of participatory share/stock;
- c) profits of participants/shareholders of corporate entities in the form of value of a participatory/equity share/stock, as well as in the form of increase of par value of shares/stock produced on account of own company capital, where any member's/shareholder's participatory share changes by more than 0.01%;
- d) taxpayer's profit under a trust cash management agreement or a trust securities management agreement specifying such taxpayer as trustor;
- e) profits from selling bank bullions, weighted ingots or bullion coins made of precious metals to banks, in the sum equal to a positive difference between the selling price and the acquisition price;
- f) positive difference between the estimated value of property transferred by taxpayer as a non-monetary contribution to the statutory fund of another taxpayer

and the carrying value of such property;

- g) profits from realisation/redemption of securities;
- h) profits from alienation/redemption of participatory/equity shares (portions thereof) in economic entities;
- i) profits from realisation of an enterprise as a property complex.

VAT on overall sales of goods (works, services), property rights, for business entities with an average staffing level of not more than 50 employees from the beginning of year till the reporting period, provided the amount of their cumulative gross proceeds from the beginning of year makes not more than 456,770 euros (as of 2020).

Real estate tax. The general procedure for real estate tax still applies to:

- a) permanent buildings/structures (portions thereof) taken on (financial) lease or hired for other compensated or uncompensated use;
- b) all taxable items of entities with a total area of permanent buildings/structures (portions thereof) exceeding 1,000 square metres, provided they are:
 - in ownership, economic control, operative management or (in certain cases) in use, or
 - on special file, that is subject to state registration in case of (and prior to) creation/modification of the above rights (where such registration is mandatory)

The tax under the simplified system substitutes for the following taxes for **individual entrepreneurs**:

Personal income tax. The general procedure for personal income tax still applies to individual entrepreneurs that are simultaneously:

- a) participants/wealth holders of commercial entities (except joint-stock companies) – with respect to incomes drawn from such commercial entities;
- b) spouses, parents (adoptive parents), children (including adopted children) of participants/wealth holders of commercial entities (except joint-stock companies) – with respect to incomes drawn from such commercial entities.

VAT on overall sales of goods (works, services), property rights.

However, the general procedure for the assess-

ment and payment of VAT still applies to individual entrepreneurs that pay VAT according to the standard procedure and sell goods (works, services), property rights to commercial entities (except joint-stock companies) in which such individual entrepreneurs, their spouses, parents (adoptive parents), children (including adopted children) are participants/wealth holders.

Real estate tax. The general procedure for real estate tax still applies to:

- a) taxable items for the purposes of real estate tax on individuals, taken on (financial) lease or hired for other compensated or uncompensated use;
- b) taxable items for the purposes of real estate tax on individuals, where total area of all real estate units used in entrepreneurial activities, including those leased out (let out on financial lease terms), using the simplified taxation system, exceeds 1,000 square metres.

The tax under the simplified system substitutes for the following taxes for **both corporate entities and individual entrepreneurs**:

Ecological tax. The general procedure still applies to burial of wastes taken for the purposes of burial.

Packer shipper levy.

With respect to certain types of activity, and for certain categories of corporate entities and individual entrepreneurs, there are restrictions on using the simplified tax system.

For corporate entities and individual entrepreneurs, the general procedure for VAT payment also applies to:

VAT on goods imported in the territory of the Republic of Belarus;

VAT on goods (works, services), property rights realised in the territory of the Republic of Belarus by foreign entities having no permanent representative office in the Republic of Belarus and, accordingly, not registered with tax authorities as such;

VAT on overall sales of goods (works, services), property rights of a trust manager due to management of assets under an agreement on behalf of trustor/beneficiary.

Where entity's cumulative gross proceeds during the year 2020 exceed 665,710 euros and/or number of employees is more than 100, such entity must stop using the simplified tax system and must pay taxes

according to the standard procedure (for individual entrepreneurs, the upper limit for gross proceeds is 143,440 euros).

Where an entity applies the simplified tax system **without** paying VAT, it must stop using the simplified tax system and must apply the standard tax system once its average number of employees from the beginning of year till the reporting period has exceeded 50 persons and/or its cumulative gross proceeds within a calendar year have exceeded 456,770 euros.

If the simplified tax system is applied, the tax base will amount to proceeds from realisation of goods (works, services, property rights) plus non-operating gains.

At present, business entities can use the following tax rates under the simplified tax system:

- five per cent (5%) – for legal entities and individual entrepreneurs that do not pay VAT.
- three per cent (3%) – for legal entities and individual entrepreneurs that pay VAT;
- sixteen per cent (16%) – for legal entities and individual entrepreneurs with regard to donated goods (works, services), property rights, moneys.

Business corporate entities (with no more than 15 persons on the staff and a gross revenue below 252,050 euros) and individual entrepreneurs using the simplified tax system are entitled to keep their records in special books (ledgers) designed for the simplified tax system.

Tax period under the simplified tax system is calendar year.

Reporting period under the simplified tax system is:

- calendar month – for entities that apply the simplified tax system and pay VAT monthly;
- calendar quarter – for entities that apply the simplified tax system and do not pay VAT or pay VAT quarterly.

Tax declarations shall be submitted not later than on the 20th day of the month following the expired reporting period.

Tax under the simplified tax system shall be paid not later than on the 22nd day of the month following the expired reporting period.

5.2. Tax on gambling business

Gambling business activities may be carried out only by legal entities of the Republic of Belarus.

Corporate entities are exempt from VAT (except VAT charged for imported goods) and profit tax insofar as their income is derived from gambling business. As for activities that do not relate to gambling, corporate entities are obliged to pay taxes according to the standard procedure.

The gambling business tax is levied from:

- gambling tables;
- slot machines;
- bookmaker office counters;
- totalisator counters;
- positive margin between the amount of accepted gambling bets and the amount of paid wins (returned non-triggering bets).

The first mentioned four objects shall be registered in the dedicated computer cash system (DCCS) controlling money turnover in the gambling business.

In 2020, gambling tax rates per taxable unit were applied as follows:

- 2,320 euros – for a game table; a 50% discount applies to game tables connected to the DCCS;
- 80 euros – for a slot machine;
- 730 euros – for a totalisator counter;
- 490 euros – for a bookmaking office counter.

If a slot machine, a bookmaking office counter, a totalisator counter, or a game table are registered with the DCCS system within a tax period of no more than 15 calendar days, a 50% tax rate discount applies. However, this rule does not apply where an item was not registered and was being used within such period to arrange/hold gambling events.

Gambling tax period is calendar month.

The tax rate on a positive margin between the amount of accepted gambling bets and the amount of paid wins (returned non-triggering bets) is 4%.

Gambling tax amounts are calculated as the product of tax base and gambling tax rate determined for respective taxable object.

Payment of gambling tax shall be made not later than on the 22nd day of the month following the expired tax period.

5.3. Taxation in middle, small towns and rural areas

Some special tax regimes are regulated not by the Tax Code, but by Presidential decrees/edicts and

other regulatory acts. Such acts regulating special tax regimes include:

Presidential Decree No. 6 dated May 7, 2012 “On boosting entrepreneurial activities in middle/small towns and rural areas” (hereinafter – Decree No. 6)

According to Decree No. 6, the special taxation regime is applied to:

- commercial entities
- individual entrepreneurs

Registered in the Republic of Belarus and domiciled in the territory of middle/small towns or rural areas that carry out activities involving production of goods and/or performance of works/services.

Such business entities are for 7 years (following date of registration) exempt from:

- profit tax (for corporate entities) or income tax (for IEs) with regard to incomes gained from sales of products of own making;
- payment of state duties for the issuance of special permits/licenses;
- other taxes and duties (except VAT, excises, stamp, off-shore and government duties, patent tax, utilisation fee, customs fees and duties, land tax, natural resource tax (ecological tax), and taxes that are calculated, withheld and paid during the performance of tax agent duties);
- forex surrender liability with regard to foreign currency received under the deals with non-residents of the Republic of Belarus from the sales of goods (works, services) of own production, including income from lease of property.

The Decree also establishes some peculiarities of taxation and privileges for business entities that have standalone subdivisions in rural areas.

An additional advantage is exemption from import customs duties on some goods imported by such business entities as founders’ non-monetary contributions to authorised funds.

The privileged regime offered by Decree No. 6 does not apply to banks, non-bank financial organisations, investment funds, insurance companies, microfinance organisations; professional stock market participants, residents of the Hi-Tech Park, of the special recreational park “Avgustovsky Channel”, of the China-Belarus Industrial Park, and ordinary business entities that carry

out: real estate broker activity, gambling activity, lottery activity, activity in electronic interactive games, production and sale of excisable goods, production and sale of jewelry, production of securities, banknotes, coins, stamps; activities within ordinary partnerships.

Presidential Edict No. 345 dated September 22, 2017 “On boosting trade, public catering and public amenities” (hereinafter – Edict No. 345).

Edict No. 345 establishes that individual entrepreneurs and legal entities are entitled to carry out, in the territory of rural areas, such activities as:

- retail trade in trading facilities, in trading places at marketplaces/fairs,
- public catering services in public catering facilities,
- provision of household services
- as well as individual entrepreneurs and micro-organisations are entitled to provide, in the territory of small towns:
 - public catering services in public catering facilities
 - household services
 - based on the following special exemptions and privileges:
 - exemption from VAT on overall sales of goods/works/services pertaining to, respectively, activities carried out in rural areas or small towns;
 - profits from sales of goods/works/services realised in respective territories are subject to profit tax at the rate of 6%;
 - incomes from activities carried out in the mentioned areas are subject to personal income tax at the rate of 6%, where individual entrepreneurs drawing such incomes pay personal income tax;
 - the monthly single tax rate for individual entrepreneurs paying such tax and carrying out activities in the mentioned areas amounts to 1 basic unit (9 euros as of the date of this review);
 - such entities/entrepreneurs are exempt from real estate tax, land tax and rental fees for some state-owned land plots.

Privileges stipulated by Edict No. 345 do not apply to:

- retail trade in motor fuel (diesel fuel, motor gasoline, motor gas fuel), automotive vehicles, self-propelled machines, trailers (semi-trailers, pole trailers), jewelry and other household goods made from precious metals and gems
- provision of household services involving maintenance and repair of motor vehicles

5.4. Single tax on individual entrepreneurs and other natural persons

The single tax on individual entrepreneurs and other natural persons is paid by:

- individual entrepreneurs
- natural persons not involved in entrepreneurship
- natural persons not registered as individual entrepreneurs

Such taxpayers include natural persons involved in activities subject to single tax on individual entrepreneurs and other natural persons.

Taxpayers are exempt from the following taxes:

- personal income tax on income derived by natural persons in carrying out activities which are subject to the single tax;
- VAT levied on the realisation of goods (works, services), property rights in the territory of the Republic of Belarus;
- ecological tax;
- mineral extraction tax;
- local taxes and duties paid for business activities subject to the single tax.

Natural persons not engaged in entrepreneurship pay the single tax for the following activities:

- services in cropping;
- services in grain shattering;
- cattle grazing;
- tutoring services;
- household cleaning;
- caring for children/adults;
- washing/ironing of bed linen and other things;
- walking pets, care for pets;
- buying food, cooking, washing dishes;
- paying housing rent and utility payments on customer's behalf;
- packaging of customers' goods;
- music and entertaining services at weddings/jubilees/festive occasions;
- activities of actors, dancers, standup actors, individual musicians;
- face painting;
- master of ceremonies services; video recording, photography, production of photographs;
- activity involving congratulations on holidays;
- selling kittens/puppies provided they will be kept by buyer;

- lawn mowing, cleaning of green areas (removing leaves, mowings, garbage);
- services involving keeping, care and training of domestic animals except for farm animals;
- services for copying and preparation of documents and other specialised office activities;
- translation and interpretation services;
- services provided by means of automatic devices for measuring body weight/height;
- repair of apparel, knitwear, furs and headwear, except for repair of carpets and carpeting;
- realisation of products of ornamental plants, seeds and sprouts thereof, animals (except kittens and puppets) within trade places and/or in other places specified by local executive authorities;
- realisation of bakery and pastry items, gastronomy food produced by such natural persons within trade places and/or in other places specified by local executive authorities;
- leasing out living quarters, garden cottages, weekend houses owned by natural persons for short-term use;
- works/services pertaining to interior design, graphical design, motorcar decoration, interior finishing/decoration of permanent structures/buildings, other premises, simulation/designing of interior items, textile goods, furniture, clothes, footwear, personal items, household goods;
- repair of watches, repair of furniture;
- repair and renovation (including reupholstering) of home furniture using customer's materials;
- furniture assembly;
- tuning of musical instruments;
- firewood splitting, freight handling/discharging;
- manufacture of clothes (including headdress) and footwear using customer's materials;
- plastering, painting, glazing, flooring works, wall decoration/wallpapering, furnace/chimney lining/repair;
- services pertaining to website development, installation (adjustment) of computers and/or software, computer failure recovery, repairs/maintenance of computer and peripherals, computer task training;
- hairdressing and cosmetic services, manicure/pedicure services.

The list of activities for which individual entrepreneurs pay the single tax is also quite broad: it includes

all the above mentioned types of activities as well as a number of other consumer services.

Tax period for the single tax is calendar year.

Reporting period for the single tax paid by individual entrepreneurs is the calendar quarter in which respective activities are performed.

Individual entrepreneurs shall independently calculate sums of their single tax by reference to the taxable base and the tax rates applicable in the location of their activities (except for certain cases).

Basic single tax rates for reporting month are set as a fixed amount in Belarusian roubles, subject to the type and location of respective business activities, and may amount from 3 euros to 143 euros.

5.5. Single tax on producers of agricultural products

The single tax on producers of agricultural products amounts to 1% of gross proceeds. The term 'producers of agricultural products' comprises corporate entities that manufacture (and process) agricultural products and/or carry out primary processing of flax, as well as branches of corporate entities that discharge tax functions of their parent companies (hereinafter in this section – branches), where such branches manufacture (and process) agricultural products and/or carry out primary processing of flax.

Payment of the single tax substitutes for the following taxes for taxpayers:

- profit tax (except taxes that are calculated, withheld and paid by entities acting as tax agents, and except profit tax on certain types of income such as dividends);
- real estate tax;
- land tax and rent for land plots owned by state and let out by rural, district, municipal (including Minsk municipal) executive committees or administrations of free economic zones;
- ecological tax, except ecological tax on burial of production wastes taken for the purposes of burial under a waste takeover transaction or another operation giving evidence of a takeover of wastes for the purposes of burial; moreover, assessment and payment of ecological tax shall be made only with respect to wastes taken in the aforementioned manner;
- packer shipper levy.

Tax period is one calendar year.

Reporting period for the single tax is:

- calendar month – for entities that pay VAT monthly;
- calendar quarter – for entities that pay VAT quarterly.

5.6. Single tax on imputed income

Payers of the single tax on imputed income are those legal entities of the Republic of Belarus that provide services involving maintenance/repairing of motor vehicles and vehicle components and have no more than 15 employees on their staff. Also, this tax is paid by entities that had stopped using the simplified taxation scheme and later started or resumed their maintenance/repairing activities prior to the expiry of consecutive twelve months immediately following the tax period in which such maintenance/repairing activities had been suspended.

The object of taxation is the income from maintenance and repair services. The tax rate is 5%.

The 'income from maintenance and repair services' is the margin of imputed income/revenue from maintenance and repair services over the amount of imputed income.

For the purposes of calculation of the single tax on imputed income, the basic monthly profitability per employee shall be determined by dividing the basic rate of the single tax on individual entrepreneurs and other natural persons applicable in Minsk by the 0.1 ratio.

Tax period for the single tax is calendar month. Tax returns shall be submitted on or before the 20th day of the month following the expired tax period. The tax shall be paid not later than on the 22nd day of the month following the expired tax period.

6. TAXATION OF NATURAL PERSONS

Natural persons not involved in entrepreneurship pay the following taxes in Belarus:

- personal income tax;
- land tax;
- real estate tax.

Personal income tax is the principal tax. It is paid on incomes from labour activity, works/services per-

formed under civil law contracts, royalties, and on other incomes. Core information on the personal income tax is provided in cl. 10, section 10.4.

7 AGREEMENTS ON AVOIDANCE OF DOUBLE TAXATION

In order to avoid double taxation, the Republic of Belarus has signed a vast number of bilateral agreements with other states. Currently there are over 70 such agreements with many countries (including Austria, Azerbaijan, Armenia, Bahrain, Bangladesh, Bel-

gium, Bulgaria, Great Britain, Hungary, Venezuela, Vietnam, Georgia, Denmark, Egypt, Israel, India, Indonesia, Iran, Ireland, Spain, Italy, Kazakhstan, Qatar, Cyprus, China, Democratic People's Republic of Korea, S.Korea, Kuwait, Kyrgyzstan, Laos, Latvia, Lebanon, Libya (not yet in effect), Lithuania, Macedonia, Malaysia, Moldova, Mongolia, Netherlands, United Arab Emirates, Oman, Pakistan, Poland, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, Syria, USA, Sudan (not yet in effect), Tajikistan, Thailand, Turkey, Turkmenistan, Uzbekistan, Ukraine, Finland, France, Germany, Croatia, Switzerland, Sweden, Sri Lanka, Czech Republic, Ecuador, Estonia, South Africa, and Japan).

7.1 Rates of dividend income tax applied by double taxation agreements

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
1	Tax rate applied by the host country of dividend payer may be different (subject to many factors) and may be more or less than the 12% rate provided for by the Belarusian legislation.	Austria*	Up to 5%	Where beneficiary owner is a company directly owning at least 25% of paying company's capital (hereinafter for such cases – participatory share).
		Belgium*		
		Hungary*	Up to 15%	In all other cases.
		Venezuela*		
		Italy*		
		Korea*		
		Macedonia*		
		Serbia*		
		Finland*	Up to 15%	Where dividends are paid from incomes drawn, directly or indirectly, from real property by an investment company that allocates most of such income annually, provided such income from real property is exempt from taxation.
		Croatia*		
		Switzerland*	Up to 5%	In all other cases.
		SAR*		
		Great Britain*	Up to 10%	For a participatory share of at least 10%.
		Bangladesh*		
			Up to 12%	In all other cases.
		Armenia*	Up to 10%	For a participatory share of at least 30%.
			Up to 15%	In all other cases.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
		India* Iran* Slovakia* Turkey*	Up to 10%	For a participatory share of at least 25%.
			Up to 15%	In all other cases.
		Pakistan*	Up to 11%	For a participatory share of at least 25%.
			Up to 15%	In all other cases.
		Cyprus*	Up to 5%	For a participatory share of at least 200,000 EUR.
			Up to 10%	For a participatory share of at least 25%.
			Up to 15%	In all other cases.
		Netherlands*	Up to 5%	For a participatory share of at least 25%.
			Up to 15%	In all other cases.
			Only in the home state of dividend beneficiary.	For a participatory share of at least 50% worth at least 250,000 EUR.
				Where participatory share is at least 25%, such share shall be, directly or indirectly, insured by the government of the other state party.
		Spain*	Up to 5%	For a participatory share of at least 10%.
			Up to 10%	In all other cases.
			Only in the home state of dividend beneficiary.	For a participatory share of at least 10% worth at least 1,000,000 EUR.
		Poland*	Up to 10%	For a participatory share of at least 30%.
			Up to 15%	In all other cases.
		Germany*	Up to 5%	For a participatory share of at least 20% worth at least 81,806.70 EUR.
			Up to 15%	In all other cases.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
		Sweden*	Only in the home state of dividend recipient.	Where participatory share is 100%, but only to the extent that profits subject to dividend have been received from industrial / manufacturing activity, rural, forestry, fish industry or tourism (including restaurants and hotels). However, such exemption will not be applied, where profits subject to dividends are exempted from tax in the other state party.
		Czech Republic*	Up to 5%	For a participatory share of at least 30%.
			Up to 10%	In all other cases.
2	Tax rate applied by the host country of dividend payer shall not exceed 5%.	Bahrain* Qatar* Oman* Saudi Arabia* Slovenia*	Up to 5%	
		Hong Kong* Kuwait* Singapore*	Levied by tax only at dividend recipient's location	Where recipient is: government, central bank, government-owned financial institution. Other terms may apply subject to a particular treaty.
			Up to 5%	In all other cases.
3	Tax rate applied by the host country of dividend payer shall not exceed 7.5%.	Lebanon*	Up to 7.5%	
4	Tax rate applied by the host country of dividend payer shall not exceed 10%.	Bulgaria* Israel* Indonesia* China* DPRK* Latvia* Lithuania* Mongolia* Romania* Thailand * Estonia*	Up to 10%	
		Ireland* Georgia* Czech Republic* Ecuador*	Up to 5%	For a participatory share of at least 25%.
			Up to 10%	In all other cases.
		Laos*	Up to 5%	For a participatory share of at least 20%.
			Up to 10%	In all other cases.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
		UAE*	Up to 5%	For a participatory share worth at least 100,000 US dollars.
			Up to 10%	In all other cases.
		Sri Lanka*	Up to 7.5%	For a participatory share of at least 25%.
			Up to 10%	In all other cases.
5	Tax rate applied by the host country of dividend payer shall not exceed 15% – which is more than the 12% rate applied by the Belarusian legislation.	Azerbaijan* Vietnam* Denmark* Egypt* Kazakhstan* Kyrgyzstan* Malaysia* Moldova* Russia* Syria* Tajikistan* Turkmenistan* Uzbekistan* Ukraine* Japan*	Up to 15%	
6	Tax is paid only in the host country of dividend payer.	France	Up to 15%	
7	The agreements have not yet entered into force, but provide that:			
	Tax rate applied by the host country of dividend payer may be different (subject to many factors) and may be more or less than the 12% rate provided for by the Belarusian legislation.	Libya*	Up to 5%	For a participatory share of at least 25%.
			Up to 15%	In all other cases.
8	Tax rate applied by the host country of dividend payer shall not exceed 10%.	Sudan	Up to 5%	For a participatory share of at least 25%.
			Up to 10%	In all other cases.

* the asterisk means that in order to apply such rules according to the place of tax payment and the tax rate provided for by a respective agreement, the recipient of dividend shall be the beneficiary owner of such dividend.

7.2 rates of interest income tax applied by double taxation agreements

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
1	Tax is paid only in the home state of interest income receiver.	Denmark USA	Defined in accordance with the legislation of interest income receiver's home state.	
2	Tax rate applied by the host country of interest payer may be different (subject to many factors) and may be equal to or less than the 10% rate provided for by the Belarusian legislation.	Switzerland*	Up to 5%	For any types of loans provided by a bank.
			Up to 8%	In all other cases.
			Exemption from tax in interest payer's country	Where: <ul style="list-style-type: none"> • interest is drawn from a government-approved transaction • interest is drawn from deferred payment for industrial/commercial/medical/scientific equipment • interest on government bonds issued by state party
		Israel* SAR*	Up to 5%	Where interest income receiver is a bank or another financial institution (for SAR). Where such interest is due to credit sale of equipment or any type of loan granted by an Israeli bank (for Israel).
			Up to 10%	In all other cases.
			Exemption from tax in interest payer's country	Where recipient is: government, government agency, government-owned institution, central bank (for Israel).

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
3	Tax rate applied by the host country of interest payer shall not exceed 5%.	Austria* Bahrain* Venezuela* Georgia* Hong Kong* Iran* Ireland* Spain* Qatar* Kuwait* Lebanon* Netherlands* UAE* Oman* Singapore* Slovenia* Finland* Germany* Czech Republic* Sweden*	Exemption from tax in interest payer's country	Where recipient is: government, central bank, government-owned financial institution. Other terms may apply subject to a particular treaty.
			Up to 5%	In all other cases.
		Hungary* Cyprus* Saudi Arabia*	Up to 5%	
4	Tax rate applied by the host country of interest payer shall not exceed 8%.	Italy* Laos*	Up to 8%	
			Exemption from tax in interest payer's country	Where recipient is: government, local authority, central bank, government-owned financial institution. Where payer is: government, local authority.
		Serbia*	Up to 8%	
5	Tax rate applied by the host country of interest payer shall not exceed 7.5%.	Bangladesh*	Up to 7,5%	
			Exemption from tax in interest payer's country	Where recipient is: government, local authority, central bank, government-owned financial institution.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
6	Tax rate applied by the host country of interest payer shall not exceed 10%.	Azerbaijan* Armenia* Belgium* Bulgaria* Vietnam* India* Indonesia* Kazakhstan* China* DPRK* Korea* Kyrgyzstan* Latvia* Lithuania* Moldova* Mongolia* Pakistan* Poland* Russia* Romania* Slovakia* Tajikistan* Thailand* Turkmenistan* Turkey* Uzbekistan* Sri Lanka* Ecuador* Estonia* Japan*	Exemption from tax in interest payer's country	Where recipient is: government, local authority, central bank, government-owned financial institution. Other terms may apply subject to a particular treaty.
			Up to 10%	In all other cases.
		Egypt* Macedonia* Syria* Ukraine* Croatia*	Up to 10%	
7	Tax rate applied by the host country of interest payer shall not exceed 15%.	Malaysia*	Exemption from tax in interest payer's country	Where recipient is: government, local authority, central bank. Where such interest is paid on a debt granted/ guaranteed/insured by the government.
			Up to 15%	In all other cases.
8	Tax is paid only in the host country of interest payer.	France	Up to 10%	Except for interests on bank credits/loans and interests on commercial loans that are taxed in interest payer's host country under tax rates applicable in such state.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
9	The agreements have not yet entered into force, but provide that			
	Tax rate applied by the host country of interest payer shall not exceed 5%.	Libya*	Up to 5%	
		Sudan*	Exemption from tax in interest payer's country	Where recipient is: government.
			Up to 5%	In all other cases.

* the asterisk means that in order to apply such rules according to the place of tax payment and the tax rate provided for by a respective agreement, the recipient of interest income shall be beneficiary (true) owner of such interest.

7.3 Rates of royalty income tax applied by double taxation agreements

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
1	Tax rate applied by royalty payer's host country may be different (subject to many factors) and may be equal to or less than the 15% rate provided for by the Belarusian legislation.	Malaysia*	Up to 10%	When using or granting a right of usage for any patent, trademark, blueprint or model, plan, secret formula or process, copyright on science product, or for usage or granting a right of usage for industrial, trade or science equipment, or for information on industrial, trade or science experience.
			Up to 15%	When using or granting a right of usage for cinema films/tapes for radio/television broadcasting, any copyright on a work of art/literature.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
2	Tax rate applied by royalty payer's host country cannot be more than 5%.	Austria* Bahrain* Belgium*(S) Great Britain* Hungary* Georgia* Iran* Ireland* Spain* Qatar* Cyprus* Korea* Laos* Lebanon* Singapore* Slovenia* Finland* Czech Republic*	Up to 5%	
3	Tax rate applied by royalty payer's host country may be different (subject to many factors) but cannot be more than 5%.	Germany*	Up to 3%	When using or granting a right of usage for copyright on a product of science, patent, trademark, design or model, plan, secret formula or process, or for information on industrial, trade or science experience.
			Up to 5%	When using or granting a right of usage for copyright on works of literature/art, including video films and/or films/tapes for radio/television broadcasting, or for usage of any type of equipment or vehicles.
		Hong Kong	Up to 3%	Royalty for using (granting the right to use) aircraft
			Up to 5%	In all other cases.
4	Tax rate applied by royalty payer's host country cannot be more than 6%.	Italy*	Up to 6%	

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
5	Tax rate applied by royalty payer's host country cannot exceed 10%.	Azerbaijan*(CP) Armenia* Bangladesh* Bulgaria* Indonesia* China* DPRK* Kuwait* Latvia* Lithuania* Macedonia* Mongolia* Oman*(S) Russia* Saudi Arabia* Serbia* Turkey* Croatia*(S) Sri Lanka* Ecuador* Estonia*	Up to 10%	
6	Tax rate applied by royalty payer's host country may be different (subject to many factors) but cannot exceed 10%.	Venezuela*	Up to 5%	When using or granting a right of usage for any copyright on a product of science, any software, trademark or for usage or granting a right of usage for any type of equipment or vehicles.
			Up to 10%	In all other cases.
		Israel*	Up to 5%	When using or granting any copyright on a literature, science or art product (except video films) or when using or granting a right of usage for industrial, commercial or scientific equipment or motor vehicles.
			Up to 10%	In all other cases.
		Netherlands*	Up to 3%	When using or granting a right of usage for any patent, trademark, blueprint or model, plan, secret formula or process, or copyright on a science product, or for information on industrial, trade or science experience.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
			Up to 5%	When using or granting a right of usage for any industrial, trade or science equipment, including road vehicles.
			Up to 10%	When using or granting a right of usage for cinema films/tapes for radio/television broadcasting, any copyright on a literature, science or art product, including cinema films and films/tapes for radio/television broadcasting.
		UAE*	Up to 5%	When using or granting a right of usage for any copyright on products of science, any patent, trademark, blueprint or model, plan, secret formula or process, or for usage or granting a right of usage for industrial, trade or science equipment, or for information on industrial, trade or science experience.
			Up to 10%	When using or granting a right of usage for cinema films/tapes for radio/television broadcasting, any copyright on a literature or art product (including cinema films and films/tapes for radio/television broadcasting).
		Slovakia*	Up to 5%	When granting a right of usage for any copyright on products of literature, science and art, including video films or films/tapes and other imaging or sound techniques.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
			Up to 10%	When using or granting a right of usage for any patent, trademark, blueprint or model, plan, secret formula or process, or for information on industrial, trade or science experience or vehicles.
		Switzerland* Sweden*	Up to 3%	When using or granting a right of usage for any patent, secret formula or process, or for information pertaining to industrial, trade or science experience.
			Up to 5%	When using or granting a right of usage for any industrial, trade or science equipment (including vehicles – only for Switzerland).
			Up to 10%	In all other cases.
		SAR*	Up to 5%	When using or granting a right of usage for any industrial, trade or science equipment, including vehicles.
			Up to 10%	In all other cases.
		Japan*	Exemption from tax in interest payer's home state.	When using or granting a right of usage for any copyright on literature, art or science products, including cinema films and films/tapes for radio/television broadcasting.
			Up to 10%	When using or granting a right of usage for any patent, trademark, blueprint or model, plan, secret formula or process, or for granting a right of usage for industrial, trade or science equipment, or for information on industrial, trade or science experience.

№	Type of international double taxation agreement	State	Tax rate	Conditions for applying tax rate
7	Tax rate applied by royalty payer's host country cannot be more than 15% (which is exactly the rate prescribed by Belarusian legislation).	Vietnam* Egypt* India* Kazakhstan* Kyrgyzstan*(CP) Moldova* Pakistan* Romania* Tajikistan* Thailand* Turkmenistan* (CP) Uzbekistan*(CP) Ukraine*	Up to 15%	
8	Tax rate applied by royalty payer's host country cannot be more than 18%.	Syria*	Up to 18%	
9	The agreements have not yet entered into force, but provide that			
	Tax rate applied by royalty payer's host country cannot be more than 5%.	Libya* Sudan*	Up to 5%	

* the asterisk means that in order to apply such rules according to the place of tax payment and the tax rate provided for by a respective agreement, the recipient of royalty income shall be beneficiary (true) owner of such royalty.

Used abbreviations:

P – programme;

PEC – programme for electronic computer;

S – software;

CP – computer programme.

Each treaty uses different terminology: "royalty" is defined as remuneration for the use of various objects (rights) which either may or may not pertain directly to intellectual property. Thus, in using the above information in the table, please, each time clarify the actual possibility of using a preference as stipulated by a specific international treaty applying to your situation.