



INVESTOR STATUS, PREFERENCES (IN CONSIDERATION OF CHANGES, WHICH COME INTO EFFECT ON 01.01.2016)

Tax type, insurance payment	INVESTOR STATUS, PREFERENCES (IN CONSIDERATION OF CHANGES, WHICH COME INTO EFFECT ON 01.01.2016)							
	General terms	Regional investment projects participant	ADT resident (70 years for each ADT)	Resident of Free port of Vladivostok (till 2085 year)	Industrial production SEZ resident (in respect to Vladivostok) (till August 2063)	SEZ resident (Kaliningrad region) (till April 2031)	FEZ participant (Republic of Crimea, city of federal importance Sevastopol) (till 2040)	Other categories of investors
The right for applying for VAT refund – 10 days	-	-	+	+	-	-	-	-
Under free customs zone regime VAT for imports and exports of goods	no features	no features	not paid	not paid	not paid	not paid	not paid	no features
Custom duty, free customs zone regime	-	-	+	+	+	+	+	-
Profit tax:	20%	0% - 5 tax periods 10% - next 5 tax periods	0%- 5 tax periods 12% - next 5 tax periods	5%(max) - 5 tax periods 12%(min) – next 5 tax periods	2% - 5 tax periods 12% - next 5 tax periods	0% - 6 tax periods 7,75% (min) - 10%(max) – next 6 tax periods	13,5%(max) - 10 tax periods	15,5% - 10 tax periods
- Federal budget	2%	0% - 10 tax periods	0% - 5 tax periods	0% - 5 tax periods	no features	0% - 6 tax periods 1% - next 6 tax periods	0% - 10 tax periods	no features
- Regional budget	18%	0% - 5 tax periods 10% - next 5 tax periods	0 % - 5 tax periods; 10 % - next 5 tax periods	At most 5% - 5 tax periods Not less than 10% - next 5 tax periods	0% - 5 tax periods; 10% - next 5 tax periods	0% - 6 tax periods 6,75%(min)- 9%(max) – next 6 tax periods	At most 13,5%	13,5 % - during 10 tax periods
Property tax	2,2%	no features	no features	no features	0% - 10 years	0% - 6 calendar years 1,1%(max) – next 6 calendar years	0% - 10 years	0% - 5 years 0,5% - next 5 years
Land tax	At most 1,5%	no features	no features	no features	0% - 5 years Or 0% - 10 years (for shipbuilding companies, which are SEZ residents)	0% - 5 years	0% - 3 years	no features



Insurance payment	30%	no features	7,6% – 10 years	7,6% – 10 years	14% - 2012-17 years 21% - 2018 year 28% - 2019 year (TDA and TRA)	14% - 2012-17 years 21% - 2018 year 28% - 2019 year (TDA and TRA)	7,6% – 10 years	no features
- Pension Fund of the Russian Federation	22%	no features	6% - 10 years	6% - 10 years	8% -2012-17 years 13% -2018 year 20% - 2019 year	8% -2012-17 years 13% -2018 year 20% - 2019 year	6% - 10 years	no features
- Social Insurance Fund of the Russian Federation	2,9%	no features	1,5% - 10 years	1,5% - 10 years	2% -2012-17 years 2,9% -2018-19 years	2% -2012-17 years 2,9% -2018-19 years	1,5% - 10 years	no features
- Federal Compulsory Medical Insurance Fund	5,1%	no features	0,1% - 10 years	0,1% - 10 years	4% - 2012-17 years 5,1% - 2018-19 years	4% - 2012-17 years 5,1% - 2018-19 years	0,1% - 10 years	no features

VAT – value added tax

Tax period = calendar year

TDA and TRA – technology development activities, tourism and recreation activities

ADT – Advanced social-economic development territory

SEZ - special economic zone

FEZ - Free economic zone