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# Tax on Google. Now in Belarus

On 1 January 2018 Belarus adopted the so-called "tax on Google". This unofficial term in our country is used for VAT in cases when services are rendered by a foreign organization in electronic form and the country of rendering such services is Belarus. For example, it includes provision of rights to software, advertising services on the Internet, provision of domain names, hosting services and some other types of services.

In this regard, these foreign organizations take a few additional obligations: register in the tax inspection of Minsk city, keeping a record of turnover on the sale of services in electronic form to individuals on the territory of Belarus, submission a tax return quarterly. In addition, foreign service providers in their pricing should take into account the need to pay VAT at a rate of 20%.

The deadline for payment of the tax is not later than the 22<sup>nd</sup> day of the month following the reporting quarter. The currency of payment of VAT is Belarusian rubles. Filing a tax return and other interaction with the tax inspection can be carried out through the personal office of the payer at the web-site of the Ministry of Taxes and Duties (<http://www.portal.nalog.gov.by/web/nalog/home>).

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