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# Change in taxation

When determining the tax base of income tax from individuals, income received in the form of insurance compensation and (or) insurance coverage in connection with the occurrence of insurance events under voluntary life insurance and voluntary insurance of additional pensions concluded before January 1, 2021, for less than 3 years.

Since August 1, the VAT rate is setting at 10% for the import and sale of some baby food products in Belarus. For example, fruit juices (including grape must) and vegetable juices for baby food. To determine the benefit, it is necessary to determine the HS code and the name of the product.

## Practice areas

[TAX](#)

## Locations

**BELARUS**

