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# Electronic remote sale of goods

From July 1, 2022, foreign companies (individual entrepreneurs) who sell goods remotely in Belarus will have the obligation to tax registration calculate and pay VAT in Belarus.

This obligation will apply to all foreign companies and individual entrepreneurs engaged in electronic remote sale of goods (for example, Wildberries, Lamoda, Ozon, AliExpress, Amazon).

What is electronic remote sale (ERS) of goods?

The electronic remote sale of goods is a sale that meets two conditions at the same time:

- ▶ the order and payment of goods is made by the service on the site;
- ▶ delivery is carried out by the company that carries out trading on the site.

When will a foreign company (individual entrepreneurs) have a tax registration obligation?

- ▶ Tax registration is carried out while two conditions are met: remote sale of goods to buyers of Belarus is carried out;
- ▶ During the year, the turnover on the sale of goods to buyers in Belarus exceeded the amount equivalent to 10,000 euros.

How will the tax registration of a foreign company (IE) be carried out?

[The tax registration will be carried out in electronic form for free.](#)

In addition to the application, it is necessary to attach evidence of the legal status of the company (for example, a copy of an extract from the commercial register of the country where the foreign company (IE) is located).

What is the procedure for paying VAT if a foreign company (sole proprietor) has such a duty?

The tax return is submitted electronically through the payer's personal account on the Ministry of Taxation portal no later than the 20th of the month following the expired one.

VAT is paid no later than the 22nd of the month following the expired quarter.

For example, in 2022 VAT must be paid no later than 24.10.2022 (for the 3rd quarter); no later than 23.01.2023 (for the 4th quarter). The date is shifted if the 22nd day falls on a day off.

Tax base - the cost of goods including VAT.

The tax rate is 20% (for some categories of goods - 10%)

## Locations

**BELARUS**

