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Submission of information on the income of individuals – a single database

On April 10, 2021, a resolution of the Council of ministers came into force, which defined the functioning of the AIS accounting of personal income. The owner of the AIS will be the Ministry of Taxation.

AIS will include **incomes of the following categories of persons:**

- citizens of the Republic of Belarus;
- foreign citizens;
- stateless persons.

The obligation to submit information **will be compulsory for the following categories:**

- legal entities of the Republic of Belarus;
- foreign and international organizations, including those that are not legal entities (recognized as tax agents);
- particular partnership (participants of the joint operation agreement, except for the participants in the agreement on participation lending);
- representative offices of foreign organizations opened in Belarus;
- Belarusian individual entrepreneurs;
- notaries;
- advocates practicing on their own.

Tests of integration AIS with other databases (National Cadastral Agency (NCA), the Ministry of Finance, the Social security fund, the Ministry of Labor, Belgosstrakh) are performed until 31.12.2021. In such a situation, information should be submitted to the Ministry of Taxation on electronic media, and subsequently through the AIS.

AIS will include information about any income that an individual receives in Belarus. The information will be provided by the following government agencies:

- the Ministry of Labor (pension, maintenance allowance, scholarship, material assistance);
- the Ministry of Finance (insurance payments);
- The Social Protection Fund (insurance compensations, pensions);
- NCA (income received from the alienation of real estate, except the enterprise as a property complex);

- Belgosstrakh (temporary disability benefits, additional payments);
- banks and postal operators (transfers from abroad);
- organizations, individual entrepreneurs, representative offices, notaries, lawyers (any income including amounts in the form of standard tax deductions).

Thus, the Ministry of Taxation will keep track of all individual income received during the calendar year (most agencies would submit it at the end of the calendar year no later than April 1). In the future, this will be the basis for tax assessment of personal income tax.

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