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The Government of the Russian Federation has approved the Treaty between the Russian Federation and Belarus on General Principles of Taxation on Indirect Taxes

The Treaty covers VAT and excise duties, for which the national legislation is to be brought into conformity with the Treaty by January 1, 2023.

Regarding excise taxes, for example, a minimum list of goods and services (for example, cigarettes, tobacco, motor gasoline, etc.) and minimum rates of excise taxes are established. It is also established that for a number of excisable goods it is impossible to establish deductions or other rules allowing the taxpayer to reduce the amount of calculated excise tax.

Regarding VAT, the parties have established lists to be guided by: categories of taxpayers who are relieved from VAT; operations (turnovers) that are relieved from VAT; operations (turnovers) that are subject to VAT at a reduced rate (except for zero rate); operations (turnovers) that are subject to VAT at a zero rate.

Among other things, the Treaty suggests creation of an integrated system of indirect taxes administration. The system will include information about the operations of VAT payers of the two countries that are registered with the tax authorities as of January 1, 2023.

Practice areas

[TAX](#)

Locations

BELARUS