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# Tax control and appealing its results in Belarus

## Types and/or forms of tax control, the procedure for conducting

Belarusian legislation regulates the procedure of tax control actions with two legal acts:

- ▶ Tax Code of the Republic of Belarus (General Part) – Chapter 10 (hereinafter – TC)
- ▶ Edict of the President of the Republic of Belarus of October 16, 2009 No. 510 "On Improving Control (Supervision) Activity in the Republic of Belarus" (hereinafter – Edict No. 510).

There are four **types of tax control** under Belarusian legislation:

**Off-site control**, including monitoring matching accounting expenses and income of individuals,

For reference: Tax authority carries out off-site control at its location and without issuing a tax control notice. Such type of tax control includes reviewing the tax returns (calculations), other available documents and (or) information about the taxpayers. The main purpose of off-site control is to give the taxpayers the right to cure the law violation detected by the tax authority and to pay the extra tax, fee (duty) themselves. At present, this is the main type of out-of-court tax control.

**On-site control**,

For reference: Tax authority conducts on-site control at a company's (hereinafter – inspectee) location.

**Cross-control**,

For reference: Cross-control is carried out to establish (confirm) the credibility and legitimacy of transactions between the inspectee and its contractors or third parties related to transactions under control.

**Thematic operational control**.

For reference: Tax authority conducts thematic operational control to individuals (who are not individual entrepreneurs) at the place of their activity to promptly detect and suppress law violations while they are committing in a limited territory. This type of tax control also carries out to objects, vehicles, and other places of activity to find out the cases of unregistered business activities, to collect operational information, to check the applications and appeals from entities and individuals.



## Practice areas

[TAX](#)

## Locations

**BELARUS**

## Key contacts



### **Polina Sachava**

Associate

 Minsk, Belarus

 +375 293 73 55 00

 psachava@gratanet.com