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New territories of priority socio-economic development in Russia



In December 2017 and early February 2018, the Government of the Russian Federation adopted a number of decisions on the establishment of territories for priority socio-economic development (TPSED) in several regions of Russia:

- Nizhnekamsk, Chistopol, Zelenodolsk in the Republic of Tatarstan (Decisions No. 1609 of December 22, 2017, No. 1610 of December 22, 2017 and No. 1611 of December 22, 2017);
- Nevinnomyssk in the Stavropol Territory (Decision No. 1606 of December 22, 2017);
- Kotovsk in the Tambov Region (Decision No. 1607 of December 22, 2017);
- Kondopoga in the Republic of Karelia (Decision No. 1608 of December 22, 2017);
- Ozersk and Snezhinsk in the Chelyabinsk Region (Decision No. 113 of 06.02.2018 and No. 115 of 06.02.2018);
- Zheleznogorsk in the Krasnoyarsk Territory (Decision No. 114 of 06.02.2018).

The decisions provide for:

- types of economic activities that residents may carry out when implementing investment projects in TPSED;
- the minimum amount of capital investments of residents carried out within the framework of the investment project (from 2.5 to 5 million rubles in the first year after the incorporation of the legal entity into the TPSED registry of residents, hereinafter - 15 million rubles);
- the minimum number of new permanent jobs created (from 10 to 20 units in the first year after the incorporation of the legal entity into the RTAC registry of residents, hereinafter - 20 units).

Principles of the TPSED regime, state support measures and procedure for performance activities in such territories are provided by the Federal Law No. 473-FZ dated 29 December 2014 'On the Territories of Priority Socio-Economic Development in the Russian Federation', effective from 30 March 2015.

A TPSED is created for 70 years with possible extension upon the decision of the Government.

As of February 2018, the Government of the Russian Federation has adopted over forty resolutions on establishment of the TPSEDs.

A resident of the TPSED may be an individual businessman or a legal entity (a commercial organisation) which is registered in the TPSED, entered into the agreement for performing activities in the TPSED with the management company of the respective TPSED and included in the register of TPSED residents.

Organisations having the status of a participant of the regional investment project cannot be TPSED residents. TPSED residents cannot have branches and representative offices outside of the TPSED.

During the term of the agreement for performing activities the TPSED resident undertakes to perform activities provided for by such agreement and to make investments, including capital investments, and the management company undertakes to grant to the TPSED resident into ownership or lease a land plot if it is required to perform the relevant activity.

TPSED residents are granted, in particular, with the following incentives:

- 1) priority connection to infrastructure facilities of the TPSED;
- 2) application of the customs procedure of the free customs zone with respect to commodities intended for placement and (or) use by residents of TPSED in the territory of TPSED for the performance of entrepreneurial and other activities in accordance with the agreement on the performance of activities (commodities are placed and used within the territory of TPSED or its part without payment of customs duties, taxes, special, anti-dumping, compensatory duties subject to placing the commodities under this customs procedure and use thereof in accordance with this customs procedure);
- 3) the right to an accelerated refund of VAT (application of the declarative procedure for VAT refund), subject to submission of the contract of surety of the management company in addition to a tax declaration;
- 4) application of 0% rate of corporate profit tax payable to the federal budget during 5 tax periods starting from the tax period when the first profit was earned by the activities carried out in performance of the agreement for performing activities in the TPSED (provided that such income is not less than 90% of the total income taken into account when determining the tax base for companies' profit tax, and maintaining separate accounting of income (expenses) received (incurred) from activities carried out in performance of the agreement for performing activities in the TPSED and income (expenses) received (incurred) from performance of other activities);
- 5) application of reduced rates of corporate profit tax payable to the budget of the constituent entity of the Russian Federation (up to 5% during 5 tax periods starting from the tax period when the first profit was earned by the activities carried out in performance of the agreement for performing activities in the TPSED, and up to 10% during the next 5 tax periods);
- 6) application of reduced rates of social insurance contributions during 10 years after obtaining the status of a resident starting with the 1st day of the month following the month of such status obtaining:
 - 6% to the Pension Fund;
 - 1.5% to the Social Insurance Fund;
 - 0.1% to the Federal Fund for Mandatory Medical Insurance;
- 7) application of the reduced coefficient featuring the area of mineral mining for the purposes of calculating the tax on mineral extraction, during 120 tax periods, starting with the beginning of the application of the reduced rate of income tax (in particular, 0 - for the first 24 tax periods);
- 8) exemption from corporate property tax and land tax provided by the federal and regional tax laws and regulations of municipal entities for TPSED residents.

The special legal regime of activities within the TPSED includes as well:

- special regulation of certain relations connected with the TPSED functioning (in particular, employment relations);
- establishment for TPSED residents of preferential rental rates for the use of real property owned by the management company under the right of ownership or lease and located in the TPSED;
- special regime of the state control (supervision), municipal control within the TPSED (including scheduled and unscheduled

inspections).

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