

HOW TO GET THE STATUS OF A RESIDENT OF FEZ "GOMEL-RATON"

Requirements for residents of the FEZ "Gomel-Raton" (hereinafter referred to as FEZ):

- legal entities of the Republic of Belarus or individual entrepreneurs of the Republic of Belarus;
- territorial location – within the boundaries of the FEZ;
- amount of investment – at least 1 million euro. **The declared amount of investments may be equivalent to at least 500 thousand euros, provided that investments are made in the specified amount within three years from the date of conclusion of the agreement on the conditions of activity in the FEZ;**
- creation and (or) development of export-oriented production

Stage I

Appeal to the FEZ about the possibility of registration as a resident

(Gomel City, Fedyuninskogo Street, 17, web-site www.gntp.by)

Stage II

Preparation and submission of documents to the FEZ:

заявление;

business plan of the investment project;

payment document confirming payment of the state fee for registration as a resident of the FEZ in the prescribed amount (50 base value)

Stage III

Consideration at the Council of the Administration of the issue of registration of the applicant as a resident of the FEZ

Stage IV

Conclusion of an agreement with the administration of the FEZ on the conditions of activity and issuance of a certificate of registration as a resident of the FEZ

Tax benefits for FEZ residents

Type of tax	FEZ resident
1. Income tax	1. The profit of FEZ residents received from the sale of goods (works, services) of their own production for export and (or) to other residents of the FEZ is exempt from income tax.
2. Real estate tax	Exemption from real estate tax (within three years from the date of registration as a resident of the FEZ) for taxable objects located on the territory of the FEZ acquired during the specified three-year period. Exemption from real estate tax on objects located on the territory of the relevant FEZ, regardless of the direction of their use, provided that a resident of the FEZ sells products for export and (or) to other residents of the FEZ.
3. Land tax (rent)	Land plots of FEZ residents located within the boundaries of the FEZ are exempt from land tax (rent): - provided to them after registration as residents of the FEZ for the construction of facilities, but not more than five years from the date of registration as a resident of the FEZ; - regardless of their intended purpose, located within the boundaries of the FEZ, subject to the implementation by a resident of the FEZ of the sale of products for export and (or) to other residents of the FEZ.

Customs payments paid by owners

Free Customs Zone (FCZ)

Operations with goods	Customs payments
1. Import of foreign goods intended for the implementation of the declared investment project into the free customs zone (hereinafter – the FCZ)	without the payment of import customs duties (hereinafter – CD), taxes
2. Export from the FCZ to the territory of the Eurasian Economic Union:	
2.1. products of FEZ residents produced without the use of foreign goods (raw materials) placed under the FCZ procedure	without the payment of import CD, taxes
2.2. products of FEZ residents produced using foreign goods (raw materials) placed under the CDZ procedure	with the payment of import CD with import component, without payment of import VAT
2.3. foreign goods in unchanged condition, previously placed under the FCZ procedure	without the payment of import CD, taxes
3. Export from the FCZ outside the territory of the Eurasian Economic Union:	
3.1. foreign goods in unchanged condition, previously placed under the FCZ procedure	without the payment of import and export CD, taxes
3.2. products of FEZ residents produced using foreign goods (raw materials) placed under the FCZ procedure	without the payment of import and export CD, taxes
3.3. products of FEZ residents produced without the use of foreign goods (raw materials) placed under the FCZ procedure	with the payment of export CD, taxes (the rates of export CD for certain types of goods are set)