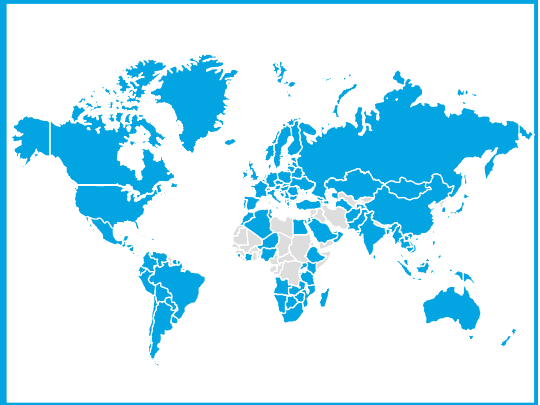


INPATRIATES

Belarus

Tax facts for international assignees



INCOME TAX: WHO IS LIABLE/RESIDENCY

Generally, remuneration received by a non-resident of the Republic of Belarus, in regards to employment in the Republic of Belarus, is subject to taxation only in the country of residence of such the employee if:

the recipient is in the Republic of Belarus throughout a period or periods not exceeding in general 183 calendar days for any period of 12 months and;

remuneration is paid by the employer or on behalf of the employer who is not a resident of the Republic of Belarus, and;

the expenses for the payment of remuneration are not incurred by the permanent establishment or permanent base, which the employer has in the Republic of Belarus.

The payment of PIT are done once per month (not less) at the day of salary payment. Payment of contributions to the Pension Fund may vary (monthly/quarterly).

REGISTRATION/FORMALITIES

The time of actual stay in the territory is considered the time of direct location of an individual on the territory of the Republic of Belarus, as well as the time for which this individual went outside the territory of the Republic of Belarus for treatment, a business trip, as well as for a short-term rest (a period of not more than two months in the cumulative period).

Foreigners arriving in the Republic of Belarus must register within 5 days at the Ministry of Internal Affairs or authorized body, hotel or other prescribed bodies (at the place of factual temporary residence) under the written application on registration of organization or written petition of host organization. Registration requires personal presence, expect when the host organization submits the petition.

Generally, for employment purposes in the Republic of Belarus, it is necessary to obtain a special permit to be entitled to work in the Republic of Belarus.

INCOME TAX RATES

The legal entities in Belarus are obligated to calculate and pay the following taxes and contributions:

	From employees' salary	Employer costs
Pension Fund	1%	34%
Belgosstrah (Insurance)	0	0,6%
PIT	13%	0

High Technology Park - Belarus's High Technology Park (HTP) offers businesses that locate there the benefit in the amount of 9% personal income tax.

At the same time Great Stone Industrial Park (Great Stone or the Park), a special economic zone in Belarus established in 2012 by intergovernmental agreement between the People's Republic of China and the Republic of Belarus offers businesses the benefit in the amount of 9% personal income tax till January 01th, 2027.

SOCIAL SECURITY CONTRIBUTIONS

Generally, contributions are usually paid on the day the salary is received. Organizations with up to 100 people can pay contributions once a quarter no later than the due date for the last month of the quarter. The Individual entrepreneurs, notaries and lawyers must pay contributions no later than March 1 the year following the reporting year.

The residents of the Great Stone Industrial Park are exempt from payment of contributions to the National Social Security Fund on the income that exceeds the average wage for the country. They are also exempt from payment of obligatory insurance premiums for pension and social insurance.

For further information and to register for future updates contact expat@bdo.global

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