

**FEDERAL LAW
NO. 110-FZ OF JULY 24, 2002
ON THE INTRODUCTION OF AMENDMENTS AND ADDENDA
INTO PART TWO OF THE TAX CODE OF THE RUSSIAN FEDERATION
AND INTO CERTAIN OTHER ACTS OF THE LEGISLATION
OF THE RUSSIAN FEDERATION
(with the Amendments and Additions of December 31, 2002,
July 7, December 8, 2003)**

**Passed by the State Duma on July 1, 2002
Approved by the Federation Council on July 10, 2002**

[Federal Law No. 191-FZ of December 31, 2002 amended Article 1 of this Federal Law](#)
[See the previous text of the Article](#)

Article 1. The following amendments and addenda shall be introduced into Part Two of the Tax Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 32, 2000, item 3340; No. 1, 2001, item 18; No. 33, items 3413, 3421 and 3429; No. 49, item 4554; No. 53, item 5015; No. 1, 2002, item 4):

Item 1 of Article 1 of the present Federal Law shall come into force from January 1, 2003

1. Subitem 9 of Item 3 of Article 149 shall be rendered in this edition:

"9) the realization of ore, ore concentrates and other industrial products containing noble metals, of the scrap and wastes of noble metals for the production of noble metals and for refining; the realization of noble metals and precious stones by tax payers (with the exception of those indicated in Subitem 6 of Item 1 of Article 164 of the present Code) to the State Fund of Noble Metals and Precious Stones of the Russian Federation, to the funds of noble metals and precious stones of the subjects of the Russian Federation, to the Central Bank of the Russian Federation and to banks; the realization of precious stones as raw materials (with the exception of uncut diamonds) for processing to enterprises, regardless of the forms of ownership, for subsequent sale for export; the realization of precious stones as raw materials and as cut to specialized foreign economic organisations, to the State Fund of Noble Metals and Precious Stones of the Russian Federation, to the funds of noble metals and precious stones of the subjects of the Russian Federation, to the Central Bank of the Russian Federation and to banks; the realization of noble metals from the State Fund of Noble Metals and Precious Stones of the Russian Federation and from the funds of noble metals and precious stones of the subjects of the Russian Federation to specialized foreign economic organisations, to the Central Bank of the Russian Federation and to banks, as well as of noble metals in bars by the Central Bank of the Russian Federation and by the banks under the condition that these bars remain in one of the certified depositories (in the State Depository of Valuables, in the Depository of the Central Bank of the Russian Federation or in the depositories of banks);".

Item 2 of Article 1 of the present Federal Law shall come into force from January 1, 2003

2. Subitem 6 of Item 1 of Article 164 shall be worded as follows:

"6) of noble metals by tax payers, engaged in their extraction or production out of scrap and wastes, containing noble metals, to the State Fund of Noble Metals and Precious Stones of the Russian Federation, to the funds of noble metals and precious stones of the subjects of the Russian Federation, to the Central Bank of the Russian Federation and to banks;".

3. Article 179.1 of the following content shall be added:

Article 179.1. Certificates on the Registration of the Person, Performing Transactions with Oil Products

1. Certificates on the registration of a person, performing transactions with oil products (hereinafter referred to as the certificates), shall be issued to tax payers engaged in the following kinds of activity:

- production of oil products - production [certificate](#);
- wholesale realization of oil products - wholesale realization [certificate](#);
- the wholesale and retail realization of oil products - wholesale and retail realization [certificate](#);
- the retail realization of oil products - retail realization [certificate](#).

2. In the certificate shall be indicated:

- the name of the body which issued the certificate;
- the name (the surname, name and patronymic), the location (the place of residence) of the tax payer and the address (the place of the actual activity) of the tax payer's performance of the kinds of activity, listed in Item 1 of the present Article;
- the identification number of the organisation or of the individual businessman (the INN in the Russian text), the kind (kinds) and the name (names) of oil products;
- the kind of activity and the names of oil products;
- the location and the volumes of production capacities;
- the location and the volumes of capacities for the storage of oil products;
- the location and the quantity of stationary fuel-distribution pumps;
- the term of the certificate's validity;
- conditions for the performance of the above-mentioned kinds of activity;
- the registration number of the certificate and its date of issue.

3. The [procedure](#) for the issue of the certificate shall be determined by the Ministry of Taxation of the Russian Federation.

4. Handing over the certificate to another tax payer is prohibited. Tax payers, who have been granted the certificate other than in conformity with the procedure laid down in the present Article, shall be equated for the purposes of the present Chapter to tax payers, possessing no certificate.

5. The certificates shall be issued, if the following conditions are observed:

- 1) a production certificate - if the tax payer owns the means for the production, storage and release of oil products;
- 2) a wholesale realization certificate - if the tax payer possesses the means for the storage and release of oil products;
- 3) a wholesale retail realization certificate - if the tax payer possesses the means for the storage and the release of oil products, as well as fuel-distribution pumps;
- 4) a retail realization certificate - if the tax payer possesses the means for the storage and the release of oil products from stationary fuel-distribution pumps.

To obtain the certificate, the tax payer shall submit to the tax body information on his possession of the necessary premises and equipment, and copies of the documents confirming the tax payer's right to the possession, use and disposal of the above-said property. The tax body is obliged to issue the certificate not later than in 30 days from the moment of tax payer files an application and submits the above-mentioned documents.

The tax payer shall be held responsible for submitting inaccurate information in conformity with the legislation of the Russian Federation. In the case of refusal to issue a certificate, the tax body is obliged to notify to this effect the tax payer who has applied for the issue of the certificate. The notification shall be directed to the tax payer in writing with an indication of the reasons behind the refusal.

6. The tax bodies shall suspend the validity of a certificate or shall cancel it in the following cases:

- the tax payer does not submit the corresponding application;
- non-fulfilment by the tax payer of the written instructions of the Ministry of Taxation of the Russian Federation or of its territorial bodies, including of workers of the tax bodies;
- the tax payer having indebtedness on the payment of excise duties (not taking into account postponed payments) for over three months (known to the territorial tax bodies);
- the tax payer not-presenting within the fixed term an application for the reformation of the

certificate in accordance with [Item 5](#) of the present Article;

- the tax payer's performance of settlements for the realization of oil products in cash above the fixed maximum size for settlements in cash in the Russian Federation between legal entities;

- non-presentation by the tax payer within three consecutive tax periods of the invoices that are to be submitted by the tax payers to the tax bodies in accordance with [Article 201](#) of the present Code;

- the use of technological equipment for the production, storage and realization of oil products, which is not supplied with control devices for recording their volumes, or of that with broken control and recording-measuring appliances, and violations in the operation and in the terms for the operation of the control and recording and measuring equipment, mounted on the technological equipment;

- handing over by the tax payer of the certificate, issued in accordance with the procedure established by the present Article, to another person;

- the reorganisation of the legal entity, the change of its name or of its location (the change of the surname, name and patronymic, or of the place of residence of the individual businessman), and also in the case of the liquidation of the legal entity (of the termination of the validity of the certificate on state registration in the capacity of an individual businessman);

- the tax payer's changing the kinds of activity, indicated in [Item 1](#) of the present Article, or reducing the volumes of the capacities for the storage of oil products, or reducing the number of stationary fuel-distribution pumps.

7. In the cases envisaged in [Item 6](#) of the present Article, as well as if the tax payer loses the certificate, he has the right to file an application within a 15-day term for obtaining a new certificate.

8. The tax body that issued the certificate is obliged to notify the corresponding tax payer about the suspension of the validity, or about the cancellation, of the corresponding certificate.

3.1. In [Item 1 of Article 180](#) the word "Taxpayers" shall be replaced with the words "Organisations or individual entrepreneurs."

Item 4 of Article 1 of the present Federal Law shall come into force from January 1, 2003

4. In [Item 1 of Article 181](#):

- [Subitem 6](#) shall be deleted;

- [Subitems 7-10](#) shall be counted, respectively, as Subitems 6-9;

- Subitem 10 of the following content shall be added:

10) direct-distillation petrol. For the purposes of the present Chapter, by direct-distillation petrol shall be meant petrol fractions, obtained as the result of processing oil, gas condensate, casing-head gas, natural gas, combustible shales, coal and other raw materials, as well as of processed products thereof except for motor vehicle petrol.

For the purposes of this Article, a petrol fraction shall be a mixture of hydrocarbons, boiling in the temperature interval from 30 to 215 degrees Centigrade under an atmospheric pressure of 760 millimetres of mercury.

Item 5 of Article 1 of the present Federal Law shall come into force from January 1, 2003

5. [Article 182](#) shall be set out as follows:

"Article 182. Tax Basis

1. The following transactions shall be deemed tax basis:

1) the sale in the territory of the Russian Federation by persons of the excisable goods they have produced, in particular, the sale of pledged items and the transfer of excisable goods under release-money or novation agreements (except for the excisable goods specified in [Subitems 7-10 of Item 1 of Article 181](#) of the present Code, hereinafter in the present chapter referred to as "petroleum products").

For the purposes of the present chapter the transfer of a right of ownership to excisable goods and/or excisable mineral raw materials by one person to another on onerous and/or gratuitous basis and also the use thereof in case when payment is made in kind shall be deemed a sale of excisable

goods and/or excisable mineral raw materials;

2) the entry in the book by an organisation or individual entrepreneur which does not hold a certificate, of petroleum products produced on one's own from own raw materials and materials (in particular, excisable petroleum products), the receipt of petroleum products into ownership as setting off payment for the services of production of petroleum products from the client's raw materials and materials. For the purposes of the present chapter the "entry in the books" means acceptance for being entered in the records of excisable petroleum products produced from own raw materials and materials (in particular, excisable petroleum products);

3) the receipt of petroleum products by an organisation or individual entrepreneur holding a certificate.

For the purposes of the present chapter the "receipt of petroleum products" means:

the acquisition of petroleum products in ownership;

the entry in the books of petroleum products received to set off payment for the services of production thereof from the client's raw materials and materials (in particular, from excisable petroleum products);

the entry in the books of excisable petroleum products produced on one's own from own raw materials and materials (in particular, excisable petroleum products);

the receipt by the owner of raw materials and materials of the petroleum products produced from these raw materials and materials under a processing contract;

4) the transfer by an organisation or individual entrepreneur of petroleum products produced from the client's raw materials and materials (in particular, excisable petroleum products) to the owner of these raw materials and materials which does not hold a certificate. The transfer of petroleum products to another person on the instructions of the owner qualifies as transfer of petroleum products to the owner;

5) the sale by organisations from excise warehouses of alcohol products acquired from taxpayers being the producers of the said products, or from the excise warehouses of other organisations.

The sale of alcohol products of an excise warehouse of one wholesale organisation to an excise warehouse of another wholesale organisation shall not be deemed tax basis;

6) the sale by persons of the confiscated excisable goods and/or excisable goods in abeyance, the excisable goods renounced by the owner for the benefit of the state which have been transferred to the persons under judgements or decisions of courts, arbitration courts or other state bodies authorised to do so and which are to be converted to state and/or municipal ownership;

7) the transfer in the territory of the Russian Federation by persons of excisable goods produced by the persons from the client's raw materials (materials), except for the transactions of transfer of petroleum products to the owner of the said raw materials (materials) or to other persons, in particular, the receipt of the said excisable goods for ownership as setting off payment for the services of production of excisable goods from the client's raw materials (materials);

8) the transfer, within the structure of the organisation, of produced excisable goods (except for petroleum products) for further production of non-excisable goods, except for the transactions specified in [Subitems 2](#) and [3 of Item 1 of Article 183](#) of the present Code;

9) the transfer in the territory of the Russian Federation by persons of excisable goods produced by the persons (except for petroleum products) for own needs;

10) the transfer in the territory of the Russian Federation by persons of excisable goods produced by the persons (except for petroleum products) into the authorised (contributed) capital of organisations, the share funds of co-operatives and also as a contribution under a simple partnership agreement (joint activity agreement);

11) the transfer in the territory of the Russian Federation by an organisation (a company or a partnership) of excisable goods produced by it (except for petroleum products) to its participant (its successor or heir) when s/he/it quits (opts out) the organisation (company or partnership) and also the transfer of excisable goods (except for petroleum products) produced within the framework of a simple partnership agreement (a joint activity agreement) to a participant (the successor or heir thereof) in the said agreement in the case of partition of his/her/its participatory share from the

property in common ownership of the participants in the agreement or division of such property (except for the transactions specified in [Subitem 4](#) of the present item);

12) the transfer of produced excisable goods for processing on a give and take basis (except for petroleum products);

13) the importation of excisable goods into the customs territory of the Russian Federation;

14) the primary sale of excisable goods (except for petroleum products) originating from the territory of the Republic of Belarus and brought into the territory of the Russian Federation from the territory of the Republic of Belarus;

15) the sale of natural gas to territories outside of the territory of the Russian Federation;

16) the sale and/or transfer, in particular on a gratuitous basis, of natural gas in the territory of the Russian Federation by gas-distribution organisations or directly (bypassing gas-distribution organisations) to the end consumers using natural gas as fuel and/or raw material, except for the transactions specified in [Subitems 8-12 of Item 1 of Article 183](#) of the present Code;

17) the transfer of natural gas to be used for own needs, except for the transactions specified in [Subitem 9 of Item 1 of Article 183](#) of the present Code;

18) the transfer of natural gas for industrial processing on a give and take basis and/or within the structure of the organisation for the purpose of producing other types of product, except for the transactions specified in [Subitem 12 of Item 1 of Article 183](#) of the present Code;

19) the transfer of natural gas as a contribution in the authorised (contributed) capital, a contribution under a simple partnership agreement (a joint activity agreement), a contribution in the participatory shares fund of co-operatives.

2. The transactions listed in Subitems 15-19 of Item 1 of the present article shall be deemed tax basis if the excisable types of mineral raw material have been recovered (produced) in the territory of the Russian Federation, its continental shelf and/or exclusive economic zone.

3. For the purposes of the present chapter the term "production" encompasses the bottling of excisable goods effected as a part of the general process of production of these goods under the state standards and/or other regulatory-technical documentation which govern the process of production of the said goods and which are approved by authorised federal executive governmental bodies, and also any types of blending of goods at the place of their storage and sale (except for public catering organisations) resulting in an excisable good.

4. In the event of a reconstruction of an organisation the rights and duties relating to payment of excise taxes shall be transferred to the organisation's successor.

Item 6 of the present Federal Law [shall come into force](#) as from January 1, 2003

6. In [Item 1 of Article 183](#):

[Subitem 4 of Item 1 of Article 183](#) shall be set out as follows:

"4) the sale of excisable goods (except for petroleum products) placed under the customs [regime of export](#) to territories outside of the territory of the Russian Federation with account taken of losses within the natural loss rates and also the transactions deemed tax basis in compliance with [Subitems 2, 3 and 4 of Item 1](#) of Article 182 of the present Code in petroleum products which are thereafter placed under the customs regime of export.

The said transactions shall be relieved from taxation in compliance with [Article 184](#) of the present Code.";

- the new Subitem 5 of the following content shall be added:

"5) the realization of oil products by the tax payer;"

- [Subitems 5-12](#) shall be, respectively, seen as Subitems 6-13.

Item 7 of the present Federal Law [shall come into force](#) as from January 1, 2003

7. [Article 184](#) shall be set out as follows:

"Article 184. The Peculiarities of Relieving from Taxation in the Event of Sale of Excisable Goods to Territories Outside of the Territory of the Russian Federation

1. The transactions specified in [Subitem 4 of Item of Article 183](#) of the present Code shall be

relieved from taxation only when excisable goods are exported from the territory of the Russian Federation under the customs [regime of export](#).

2. The taxpayer shall be relieved from the duty to pay an excise tax in the case of sale to territories outside of the territory of the Russian Federation of the excisable goods produced by the taxpayer (except for petroleum products) and/or transfer of the excisable goods (except for petroleum products) produced from the client's raw materials, such goods having been placed under the customs regime of export, if a bank's suretyship in compliance with [Article 74](#) of the present Code or a bank guarantee is presented to the tax body. Such a bank's suretyship (bank guarantee) shall incorporate a provision for the bank's duty to pay the amount of excise tax and relevant penalties in the cases of non-filing by the taxpayer in the manner and within the terms established by [Item 7 of Article 198](#) of the present Code of documents confirming the fact of exportation of the excisable goods and non-payment of the excise tax and/or penalties by the taxpayer.

If there is no bank's suretyship (bank guarantee) the taxpayer shall pay the excise tax in the manner envisaged for the transactions of sale of excisable goods in the territory of the Russian Federation.

The taxpayer shall be relieved from the duty to pay the excise tax accrued on the transactions specified in [Subitems 2-4 of Item 1 of Article 182](#) of the present Code, in as much as it concerns the excise tax on petroleum products thereafter placed under the customs [regime of export](#) which are sold to territories outside of the territory of the Russian Federation in the manner envisaged by the present article if a bank's suretyship in compliance with [Article 74](#) of the present Code or a bank guarantee is filed with the tax body.

Such a bank's suretyship (bank guarantee) shall incorporate a provision for the bank's duty to pay the amount of excise tax and relevant penalties in the case of non-filing by the taxpayer in the manner and within the terms established by [Item 7 of Article 198](#) of the present Code of documents confirming the fact of exportation of the excisable petroleum products and non-payment of the excise tax and/or penalties by the taxpayer.

3. In the event of payment of an excise tax due to the taxpayer's lacking a bank suretyship (bank guarantee) the excise amounts paid shall be refundable after the filing of documents by the taxpayer with the tax bodies to confirm the fact of exportation of excisable goods.

The refund of excise amounts shall be effected in the manner envisaged by [Article 203](#) of the present Code.";

Item 8 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

8. In [Article 187](#):

- in the name, after the words, "in the realization (the transfer)" shall be added the words, "or in the receipt";

- the new Item 3 shall be added of the following content:

"3. The tax base relating to the tax basis described in [Subitems 2 and 3 of Item 1 of Article 182](#) of the present Code shall be assessed as the volume of the petroleum products received (entered in the books) in physical terms. The tax base relating to the tax basis specified in [Subitem 4 of Item 1 of Article 182](#) of the present Code shall be assessed as the volume of the petroleum products transferred in physical terms.";

- [Item 3](#) shall be counted as Item 4, and in it the words, "of the states-participants in the Customs Union without the customs formalization (if there exist agreements on the uniform customs space)", shall be replaced with the words "of the Republic of Belarus";

- [Item 4](#) shall be deleted.

Item 9 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

9. [Article 190](#) shall be set out as follows:

"**Article 190.** The Peculiarities of Tax Base Assessment in the Case of Accomplishment of Transactions in Excisable Goods through the Use of Different Tax Rates

1. In respect of the excisable goods for which different tax rates have been established, tax base shall be assessed for each of the tax rates.

2. If the taxpayer does not keep separate records as required by Item 1 of the present article a single tax base shall be calculated for all the transactions of sale (transfer) and/or receipt of excisable goods. In this case the amounts specified in [Item 1 of Article 189](#) of the present Code shall be included in this single tax base (except for the tax base for transactions in the excisable petroleum products recognised a tax basis under the present chapter).";

Item 10 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

10. [Article 192](#) shall be presented in the following edition:

"**Article 192.** Tax Period

Seen as the tax period shall be a calendar month."

Item 11 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

11. [Item 1 of Article 193](#) shall be worded this way:

"1. The taxation of excisable commodities and of excisable mineral raw materials shall be carried out according to the following tax rates:

Kinds of excisable commodities	Tax rate (in percentages and /or/ in roubles and kopecks for a unit of measurement)
Ethyl alcohol from all kinds of raw materials (including raw ethyl alcohol from all kinds of raw materials)	16 roubles 20 kopecks for one litre of anhydrous ethyl alcohol
Alcohol products with the volume share of ethyl alcohol above 25 per cent (with the exception of wines) and alcohol-containing products	114 roubles for one litre of anhydrous ethyl alcohol, contained in excisable commodities
Alcohol products with the volume share of ethyl alcohol above 9 and below 25 per cent inclusive (with the exceptioz of wines)	84 roubles for one litre of anhydrous ethyl alcohol, contained in excisable commodities
Alcohol products with the volume share of ethyl alcohol up to 9 per cent inclusive (with the exception of wines)	58 roubles for one litre of anhydrous ethyl alcohol, contained in excisable commodities
Untraditional alcohol-containing wines	75 roubles for one litre of anhydrous ethyl alcohol, contained in excisable commodities
Wines (with the exception of natural, untraditional natural and /or/ of those not containing alcohol, of natural untraditional not containing alcohol, and of champagne wines and of sparkling wines)	47 roubles 50 kopecks for one litre of anhydrous ethyl alcohol, contained in excisable commodities

Untraditional natural wines, not containing alcohol	4 roubles for one litre
Champagne wines and sparkling wines	10 roubles 50 kopecks for one litre
Natural wines (with the exception of untraditional wines, not containing alcohol)	2 roubles for one litre
Beer with the normative (standardized) content of the volume share of ethyl alcohol up to 0.5 per cent inclusive	0 roubles for one litre
Beer with the normative (standardized) content of the volume share of ethyl alcohol from 0.5 to 8.6 per cent inclusive	1 roubles 40 kopecks for one litre
Beer with the normative (standardized) content of the volume share of ethyl alcohol over 8.6 per cent	4 roubles 60 kopecks for one litre
Tobacco products:	
Pipe tobacco	522 roubles for one kilogram
Smoking tobacco, with the exception of tobacco, used as raw material for making tobacco products	214 roubles for one kilogram
Cigars	13 roubles for one cigar
Cigarillos	143 roubles for 1,000
Filter-tipped cigarettes	50 roubles for 1,000 + 5 per cent
Plain cigarettes	19 roubles for 1,000 + 5 per cent
Passenger cars with the engine power of up to 67.5 kWt (90 horsepowers) inclusive	0 roubles for 0.75 kWt (one horsepower)
Passenger cars with the engine power of over 67.5 kWt (90 horsepowers) and up to 112,5 kWt (150 horsepowers) inclusive	13 roubles for 0.75 kWt (one horsepower)
Passenger cars with the engine power of over 112.5 kWt (150 horsepowers), motorcycles with the engine power of over 112.5 kWt (150 horsepowers)	129 roubles for 0.75 kWt (one horsepower)
Automobile petrol with the octane value of	2,190 roubles for one ton

up to 80 inclusive	
Automobile petrol with other octane values	3,000 roubles for one ton
Diesel fuel	890 roubles for one ton
Oil for diesel and (or) carburettor (fuel-injection) engines	2,440 roubles for one ton
Direct-distillation petrol	0 roubles for one ton
Natural gas, realized (transferred) on the territory of the Russian Federation	15 per cent
Natural gas, realized (transferred) to the states - members of the Commonwealth of Independent States	15 per cent
Natural gas, realized (transferred) outside of the territory of the Russian Federation (with the exception of the states - members of the Commonwealth of Independent States)	30 per cent"

Item 12 of Article 1 of the present Federal Law shall come into force as from January 1, 2003.

12. In [Article 194](#):

- in [Item 2](#), the words, "in their import", shall be replaced with the word, "imported", and the words, "while in case of the separate recording - as the sum, obtained by adding up the sum of excise duties, computed separately as the interest shares of the relevant tax bases, corresponding to the tax rates", shall be deleted;

- the new Item 3 shall be added of the following content:

3. The sum of the excise duty for excisable commodities (including for those imported to the territory of the Russian Federation), with respect to which combined tax rates are established (consisting of the fixed /specific/ and advalore /percentages/ tax rates), shall be computed as the sum, obtained as a result of adding up the sum of the excise duty, computed as the product of the fixed (specific) tax rate and of the volume of the realized (transferred, imported) excisable commodities, expressed in kind, and as the percentages share of the cost (of the customs cost) of such commodities, corresponding to the advalore (percentages) tax rate.";

- [Item 3](#) shall be counted as Item 4 and set it out as follows:

4. The sum total of excise tax in the case of accomplishment of transactions in the excisable goods recognised as tax basis under the present chapter shall calculated as the sum of the amounts of excise tax calculated under [Items 1](#) and [2](#) of the present article for each type of excisable good taxable by an excise tax at different tax rates. The sum total of excise tax in the case of accomplishment of transactions in the excisable petroleum products recognised as tax basis under the present chapter shall be calculated separately from the sum of excise tax on other excisable goods.";

- [Item 4](#) shall be seen as Item 5, and in it:

- the words, "Total sum", shall be replaced with the word "Sum" while the words, "[Article 192](#) of the present Code)", and the words, "[Article 195](#) of the present Code)", shall be removed;

- [Item 5](#) shall be seen as Item 6, and in it the words, "Total sum", shall be replaced with the word "Sum" and after the words, "of excisable commodities", shall be added the words, "(with the exception of oil products)", while the words, "with Item 1 and (or) Item 2", shall be replaced with the

words, "with [Items 1-3](#)";

- [Item 6](#) shall be counted as Item 7.

[Federal Law No. 117 of July 7, 2003 amended Item 13 of Article 1 of this Federal Law. The amendments shall enter into force as of January 1, 2004](#)

[See the previous text of the Item](#)

Item 13 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

13. [Article 195](#) shall be set out as follows:

"Article 195. Determining the Date of Sale (Transfer) or Receipt of Excisable Goods and/or Excisable Raw Materials

1. [Abolished](#) as of January 1, 2004.

2. For the purposes of the present chapter the date of sale (transfer) of excisable goods shall be determined as the date of shipment (transfer) of the excisable goods.

As for the transactions specified in [Subitem 2 of Item 1 of Article 182](#) of the present Code, for the purposes of the present chapter the date of conclusion of a transaction shall be deemed the date of entry in the books of produced petroleum products.

As for the transactions specified in [Subitem 3 of Item 1 of Article 182](#) of the present Code the date of receipt of petroleum products shall be deemed the date of conclusion of the relevant transaction.

As for the transactions specified in [Subitem 4 of Item 1 of Article 182](#) of the present Code, the date of transfer shall be deemed the date when the acceptance certificate is signed for the petroleum products.

3. [Abolished](#) as of January 1, 2004.

4. For the purposes of the present chapter the date of sale (transfer) of alcohol products from an excise warehouse shall be determined as the date of end of the effective term of the regime of tax warehouse.

If a shortage of the said products is found the date of its sale (transfer) shall be determined as the date of discovery of the shortage (except for shortages within the natural loss rates approved by an authorised federal executive governmental body).";

Item 14 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

14. [Article 197.1](#) of the following wording shall be added:

"Article 197.1. Tax Check-Points

1. Under a decision of the head of a tax body tax bodies shall be entitled to set up permanent tax check-points (hereinafter referred to as "tax check-points") at the taxpayer's place.

2. For the purposes of the present chapter the "tax check-point" means a set of tax control measures and actions carried out by the tax body that has issued a certificate, as aimed at verifying the correctness of calculation and payment of taxes and fees.

The tax check-point shall be arranged under a [decision](#) of the head of the tax body that has issued the certificate.

On a written demand of the tax body the taxpayer shall provide premises with restricted access equipped with software and hardware to allow data gathering and systematising for the purposes of taxation according to the forms established by the Ministry of Taxation of the Russian Federation. The employees of tax bodies who perform the actions specified in Item 2 of the present article under the decision of the head of the tax body shall enjoy a right of access to administrative, production, warehouse and other areas and territories of the organisations pursuing the production and/or sale of petroleum products.

3. The tax check-points shall perform the following functions:

1) ensuring monitoring the match between the volume of the raw materials received for the purpose of production of petroleum products and the actual volume of the petroleum products

produced from these raw materials;

2) ensuring monitoring the match between the volume of actual petroleum product output and sale, the taxpayer's record data and the data shown by the taxpayer in tax returns;

3) verifying the volume of sale of petroleum products in record data and the taxpayer's statements/reports against the volume of actually shipped petroleum product lots;

4) verifying the actual petroleum product balances available in the taxpayer's warehouse areas and/or tanks against the taxpayer's record data;

5) verifying the certificates shown by the buyer(s) of petroleum products, in particular, on a request of the taxpayer at whose place a tax check-point has been set up.

4. While performing the functions specified in [Item 3](#) of the present article the employees of tax bodies shall not be entitled to interfere in the operational-economic activities of the taxpayer. If they violate this provision the tax body's employees shall be subject to administrative, criminal and other liability in the manner established by the legislation of the Russian Federation.

5. The procedure for the operation of permanent tax check-points shall be set out by the Ministry of Taxation of the Russian Federation.";

Item 15 of Article 1 of the present Federal Law shall come into force as from January 1, 2003

15. [Article 198](#) shall be set out as follows:

"Article 198. The Amount of Excise Tax Charged by the Seller to the Buyer

1. The taxpayer accomplishing the transactions deemed tax basis under the present chapter, except for the transactions in petroleum products specified in [Subitems 2 and 3 of Item 1 of Article 182](#) of the present Code shall charge the buyer of excisable goods and/or excisable mineral raw materials (the owner of the client's raw materials (materials)) with the relevant amount of excise tax.

2. In settlement documents, in particular, sheets of receipts and sheets for receipt of amounts of money from a letter of credit, source accounting documents and invoices the relevant amount of excise tax shall be shown as a separate item, except for the cases of sale of excisable goods and/or excisable mineral raw materials to territories outside of the territory of the Russian Federation and except for the cases of sale of petroleum products.

3. In the event of sale of excisable goods and/or excisable mineral raw materials of which the sale is effected by means of the transactions exempt from taxation under [Article 183](#) of the present Code the settlement documents, source accounting documents and invoices shall be drawn up without showing relevant excise tax amounts as separate items. In this case the annotation or rubber stamp "Without excise tax" shall be entered in the said documents.

4. In the event of sale (transfer) of excisable goods (except for petroleum products) on a retail basis the relevant amount of excise tax shall be included in the price of the said goods. In this case the labels and price-tags of the goods posted by the seller and also in the cash receipts and other documents issued to the buyer the relevant amount of excise tax need not be shown as a separate item.

5. The following procedure shall apply when transactions are accomplished in excisable petroleum products:

1) in the event of sale of petroleum products the amount of excise tax calculated by the taxpayer in compliance with [Subitems 2 and 3 of Item 1 of Article 182](#) of the present Code shall not be shown as a separate item in settlement documents and invoices;

2) in the event of transfer of petroleum products to persons not holding a certificate the amount of excise tax calculated by the taxpayer in compliance with [Subitem 4 of Item 1 of Article 182](#) of the present Code shall be charged to the owner of the client's raw materials and materials. The relevant amount of excise tax shall be shown as a separate item in settlement documents and invoices.

6. In the event of importation of excisable goods into the customs territory of the Russian Federation the relevant filled-in customs forms and settlement documents confirming the fact of payment of the excise tax shall be used as verification documents to establish the availability of proper grounds for tax deductibles.

7. In the event of exportation of excisable goods under the customs [regime of export](#) out of the

territory of the Russian Federation the following documents shall be filed with the tax body at the place of registration of the taxpayer within 180 days after the sale of the said goods to confirm the availability of proper grounds for excise tax exemption and tax deductibles:

1) the contract (copy of the contract) of the taxpayer with a party under contract for the delivery of excisable goods. If the export delivery of excisable goods is effected under a contract of commission agency, contract of commission or contract of agency the taxpayer shall present to the tax bodies the contract of commission agency, contract of commission or contract of agency (copies of these contracts) and the contract (copy of the contract) of the person which carries out the export delivery of the excisable goods on behalf of the taxpayer (under a contract of commission agency, contract of commission or contract of agency) with a party under contract.

If excisable goods produced from the client's raw materials are exported by the owner of the client's raw materials and materials the taxpayer shall present to the tax bodies the contract between the owner of the excisable goods produced from the client's raw materials and the taxpayer for the production of excisable goods and the contract (copy of the contract) between the owner of the client's raw materials and the party under contract. The said procedure shall also extend to the exportation of petroleum products on which the excise tax has been calculated in compliance with [Subitem 4 of Item 1 of Article 182](#) of the present Code.

In case when the exportation of excisable goods produced from the client's raw materials is effected by another person under a contract of commission agency or another contract with the owner of the client's raw materials the taxpayer being the producer of these goods from the client's raw material shall present the following with the tax bodies apart from the contract between the owner of the excisable goods produced from the client's raw materials and the taxpayer for the production of the excisable goods: the contract of commission agency, contract of commission or contract of agency (copies of the said contracts) between the owner of these excisable goods and the person which effects the export delivery of the goods and also the contract (copy of the contract) of the person which effects the export delivery of the excisable goods with the party under contract.

The said procedure shall also extend to the exportation of the petroleum products on which the excise tax has been calculated in compliance with [Subitem 4 of Item 1 of Article 182](#) of the present Code;

2) the payment documents and a bank statement (copies thereof) confirming that the proceeds from the sale of the excisable goods to a foreign person have been received in the taxpayer's account in a Russian bank.

Where the export delivery of excisable goods is effected under a contract of commission agency, contract of commission or contract of agency the taxpayer shall present to the tax bodies payment documents and a bank statement (copies thereof) to confirm that the proceeds from the sale of the excisable goods to a foreign person have been actually received in the account of the commission agent (attorney, agent) in a Russian bank.

Where the exportation of excisable goods produced from the client's raw materials and materials is effected by the owner of the said goods the taxpayer being the producer of these goods from the client's raw materials and materials shall present to the tax bodies the payment documents and a bank statement (copies thereof) to confirm that the whole proceeds from the sale of the excisable goods to a foreign person have been received in a Russian-bank account of the owner of the excisable goods produced from the client's raw materials and materials.

When proceeds from the sale of excisable goods to a foreign person come to an account of the taxpayer or the owner of these excisable goods from a third person the following documents shall be filed with the tax bodies apart from payment documents and a bank statement (copies thereof): the contracts of agency for payment for exported excisable goods concluded between the foreign person and the organisation (person) that has effected the payment.

If the non-entry of foreign currency proceeds from the sale of excisable goods in the territory of the Russian Federation is done in compliance with the procedure envisaged by the [legislation](#) of the Russian Federation on currency regulation and currency control the taxpayer shall present to the tax bodies the documents (copies of the documents) confirming the right to abstain from bringing the foreign currency proceeds in the territory of the Russian Federation;

3) the [cargo customs declaration](#) (a copy thereof) bearing annotations by the Russian customs body that has cleared the goods under the customs [regime of export](#) and of the Russian customs body whose operational area includes the check-point via which the said goods have been taken out of the customs territory of the Russian Federation (hereinafter referred to as "border customs body").

In the event of exportation of petroleum products under the customs [regime of export](#) out of the territory of the Russian Federation by pipeline a complete [cargo customs declaration](#) shall be presented as bearing annotations by the Russian customs body that has performed customs formalities in respect of the said petroleum product exportation.

In the event of exportation to third countries of petroleum products under the customs regime of export across the border of the Russian Federation with a member state of the Customs Union, with customs control having been abolished at this border, a cargo customs declaration shall be presented as bearing annotations by the Russian custom body that has performed customs formalities in respect of the said petroleum product exportation;

4) copies of carriage or forwarding documents or other documents bearing the annotations by border customs bodies of foreign states confirming that the goods have been exported out of the customs territory of the Russian Federation, except for the exportation of petroleum products under the customs regime of export across the border of the Russian Federation.

In the event of exportation of petroleum products under the customs [regime of export](#) via sea ports copies of the following documents shall be presented by the taxpayer to the tax bodies to confirm that the goods have been exported out of the customs territory of the Russian Federation:

the instructions for shipment of the exported petroleum products complete with an indication of unloading port and the annotation "Loading permitted" by the border customs body;

the bill of lading for the carriage of the exported petroleum products with an indication of the place located outside of the customs territory of the Russian Federation in the [item](#) "Unloading Port".

Copies of carriage, forwarding and/or other documents confirming the exportation of petroleum products out of the customs territory of the Russian Federation may not be filed in the case of exportation of petroleum products under the customs regime of pipeline exportation.

When petroleum products are exported under the customs [regime of export](#) in railway tanks the taxpayer shall present the following to the customs body to confirm that the goods have been exported out of the customs territory of the Russian Federation: copies of the carriage, forwarding and/or other documents confirming that the petroleum products have been exported out of the customs territory of the Russian Federation as bearing annotations by the border customs body.

In the event of exportation of goods under the customs regime of export across the border of the Russian Federation with member state of the Customs Union, with customs control having been abolished at this border, copies of carriage and forwarding documents shall be presented as bearing annotations by the Russian customs body that has performed customs formalities in respect of the said goods exportation.

If thereafter the taxpayer presents documents (copies of documents) to tax bodies to validate tax exemption the amounts of tax paid shall become refundable to the taxpayer in the manner and on the terms envisaged by [Article 203](#) of the present Code.

8. In the event of non-filing or incomplete filing of the documents which are specified in [Item 7](#) of the present article and which confirm the fact of exportation of excisable goods to a territory outside of the territory of the Russian Federation and must be filed with the tax bodies at the organisation's location (at the place of residence of the individual entrepreneur) the excise tax shall be paid on the said excisable goods in the manner established by the present chapter for transactions in excisable goods and/or excisable mineral raw materials in the territory of the Russian Federation.";

Item 16 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

16. In [Article 199](#):

the words "(except for petroleum products)" shall be added to [Paragraph 3 of Item 2](#) after the word "(materials)";

an Item 4 of the following wording shall be added:

"4. In the event of accomplishment of transactions in excisable petroleum products the amount of excise tax shall be taken into account as follows:

1) the amount of excise tax calculated by the taxpayer on the transactions specified in [Subitem 2 of Item 1 of Article 182](#) of the present Code shall be included in the value of excisable petroleum products. The amount of excise tax subject payable by the taxpayer that has been calculated in the manner established by [Article 202](#) of the present Code shall be referred by the taxpayer to the expenses deductible at the calculation of the organisation's profit tax;

2) the amount of excise tax calculated by the taxpayer on the transactions specified in [Subitem 4 of Item 1 of Article 182](#) of the present Code shall be included by the owner of petroleum products in the value of excisable petroleum products. The amount of excise tax payable by the taxpayer that has been calculated in the manner established by [Article 202](#) of the present Code shall be referred by the taxpayer to the expenses deductible at the calculation of the organisation's profit tax;

3) the amount of excise tax calculated by the taxpayer on the transactions specified in [Subitem 3 of Item 1 of Article 182](#) of the present Code in the event of transfer of excisable petroleum products to a person holding a certificate shall not be included in the value of the excisable products transferred. The amount of excise tax calculated by the taxpayer on the transactions specified in [Subitem 3 of Item 1 of Article 182](#) of the present Code in the event of transfer of excisable petroleum products to a person not holding a certificate shall be included in the value of the excisable petroleum products transferred. The amount of excise tax payable by the taxpayer that has been calculated in the manner established by [Article 202](#) of the present Code shall be referred by the taxpayer to the expenses deductible at the calculation of the organisation's profit tax.

The amounts of excise tax specified in [Subitems 1-3](#) of the present item and referred to the expenses deductible at the calculation of the organisation's profit tax in case when documents are filed in compliance with [Item 8 of Article 201](#) of the present Code and/or [Item 7 of Article 198](#) of the present Code respectively shall be adjusted for the purposes of the organisation's profit tax and deducted in compliance with [Article 200](#) and/or [Article 203](#) of the present Code as of the time of filing of the said documents.";

Item 17 of Article 1 of the present Federal Law shall come into force as from January 1, 2003

17. In [Article 200](#):

- in [Item 1](#), the word "common" shall be omitted;

the words "(except for petroleum products)" shall be added to [Item 2](#) after the words "excisable goods";

[Item 3](#) shall be set out as follows:

3. In the event of transfer of excisable goods produced from the client's raw materials (materials) (except for petroleum products) if the client's raw materials (materials) are excisable goods the deductibles shall be the amounts of excise tax paid by the owner of the said client's raw materials (materials) at the acquisition thereof or paid by him at the importation of these raw materials (materials) into the customs territory of the Russian Federation cleared for free circulation (except for petroleum products) and also the amounts of excise tax paid by the owner of these client's raw materials (materials) (except for petroleum products) at the production thereof.";

- [Item 5](#) after the words "of excisable commodities" shall be extended with the words, "(with the exception of oil products)";

- [Item 8](#) of the following content shall be added:

8. Subject to deductions shall be the sums of the excise duty, computed when oil products are received by the tax payer, possessing the certificate for the production, and (or) the certificate for the wholesale realization, and (or) the certificate for the wholesale and the retail realization, at their realization (transfer) to the tax payer, possessing the certificate (as he submits the documents in conformity with [Item 8 of Article 201](#) of the present Code).

The sums of the excise duty, computed by the tax payer, possessing the certificate for the retail realization of oil products, in the part of the sums of the excise duty, computed at the receipt of the oil products directed for the retail realization, are not subject to deductions. For the purposes of the

present Chapter, recognized as the retail realization shall be the release of oil products using fuel-distribution columns.;

Items 9-10 of the following wording shall be added:

"9. The amounts of excise tax calculated by the taxpayer under [Subitems 2-4 of Item 1 of Article 182](#) of the present Code shall be deductible in the further use of excisable petroleum products in the production of other excisable petroleum products, in particular, bottling and/or blending (if documents are filed in compliance with [Item 9 of Article 201](#) of the present Code).

10. The amounts of excise tax paid by the persons holding a certificate shall be deductible in the even of importation of excisable petroleum products into the customs territory of the Russian Federation (if documents are filed in compliance with [Item 10 of Article 201](#) of the present Code).";

Item 18 of Article 1 of the present Federal Law shall come into force as from January 1, 2003

18. [Article 201](#) shall be supplemented with Items 8-10 of the following wording:

"8. The tax deductions specified in [Item 8 of Article 200](#) of the present Code shall be effected if the taxpayer files the following documents with the tax bodies:

1) a copy of the contract with the buyer (consignee) of the petroleum products which holds a certificate;

2) lists of invoices bearing an annotation by the tax body in which the buyer (consignee) of the petroleum products is placed on record. The form and procedure for presenting the lists to the tax bodies shall be determined by the Ministry of Taxation of the Russian Federation.

The said annotation shall be entered if the data specified in the tax return of the taxpayer being the buyer which holds a certificate complies with the data contained in the lists of invoices filed by the taxpayer being the buyer. The said annotation shall be entered by the tax body within five days after the filing of the tax return in the manner established by the Ministry of Taxation of the Russian Federation.

9. The tax deductions specified in [Item 9 of Article 200](#) of the present Code shall be effected if the taxpayer files documents confirming the fact of the petroleum products having been transferred for production (internal carriage note, material release note, procurement limit card, acceptance certificate for delivery/acceptance between the taxpayer's structural units, write-off to production certificate etc.).

10. For the purpose of confirming the right to deduction of an excise tax paid at the importation into the customs territory of the Russian Federation the following documents shall be filed by the taxpayer with the tax body:

1) the contract (copy of the contract) for acquisition of imported petroleum products;

2) the [cargo customs declaration](#) (copy thereof);

3) the payment documents to confirm the fact that the excise tax was paid at the clearance for free circulation in the territory of the Russian Federation of the petroleum products imported.

The deduction of the amount of excise tax paid at importation into the customs territory of the Russian Federation shall be effected after the imported petroleum products have been entered in the books.";

Federal Law No. 117 of July 7, 2003 amended Item 19 of Article 1 of this Federal Law. The amendments shall enter into force as of January 1, 2004

[See the previous text of the Item](#)

19. In [Article 202](#):

- in Item 1, the words, "on the realization (on the transfer, recognized", shall be replaced with the word "recognized", the words, "by the Chapter)", shall be replaced with the words, "by the Chapter", and the words, "of excisable commodities", and the word "common" shall be removed;

- in [Item 3](#), the words, "with Item 5", shall be replaced with the words, "with Item 6";

- in [Item 5](#):

- in the first paragraph, the word "common" shall be deleted;

- in the [second paragraph](#), the word "common" shall be deleted and the words, "realized

excisable commodities", shall be replaced with the words, "transactions, recognized as the object of taxation in accordance with the present Chapter,";

- in the [third paragraph](#), the word "common" shall be omitted, and the words, "realized excisable commodities" shall be replaced with the words, "transactions, recognized as the object of taxation in accordance with the present Chapter, carried out", and the last sentence shall be removed.

Item 20 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

20. In [Article 203](#):

Item 1 shall be set out as follows:

"**1.** If according to the results of the tax period tax deductible amount exceeds the amount of excise tax calculated on transactions in excisable goods and excisable mineral raw materials deemed tax basis under the present chapter then according to the results of the tax period the resulting difference shall be subject to reimbursement (setoff, refund) to the taxpayer under the provisions of the present article.";

"in [Item 4](#):

in Paragraph 1 the words "in respect of the transactions of sale of excisable goods" shall be replaced with the words "in respect of transactions in excisable goods", and the words "Item 6" shall be replaced with the words "Item 7";

in [Paragraph 2](#) the words "Item 6" shall be replaced with the words "Item 7";

[Paragraph 10](#) shall be set out as follows:

"Not later than the last day of the term specified in Paragraph 2 of the present item the tax body shall adopt a decision to refund the excise tax amount at the expense of a relevant budget (the budget of a territorial road fund) and within the same term it shall forward this decision to a relevant federal treasury body for execution.";

an [Item 5](#) of the following wording shall be added:

"**5.** The reimbursement of the excise tax amounts paid by the taxpayer at the accomplishment of the transactions envisaged by [Subitems 2-4 of Item 1 of Article 182](#) of the present Code shall be effected at the accomplishment of transactions in the petroleum products exempt from taxation under [Subitem 4 of Item 1 of Article 183](#) of the present Code as validated by the documents specified by [Item 7 of Article 198](#) of the present Code in the manner established by [Item 4](#) of the present Article.";

Item 21 of Article 1 of the present Federal Law [shall come into force](#) as from January 1, 2003

21. In [Article 204](#):

the title shall be set out as follows:

"Article 204. The Term and Procedure for Payment of the Excise Tax at the Accomplishment of Transactions in Excisable Goods and Excisable Mineral Raw Materials";

in [Item 1](#) the words "excisable goods and also the payment of excise tax at the sale (transfer)" shall be deleted;

[Item 2](#) shall be set out as follows:

"**2.** The payment of excise tax at the accomplishment of the transactions deemed tax basis under the present chapter in respect of petroleum products shall be effected not later than the 25th day of the month following the past tax period, except as otherwise envisaged by the present article.

The taxpayers holding only a wholesale certificate shall pay the excise tax not later than the 25th day of the second month following the past tax period.

The taxpayers holding only a retail sale certificate shall pay the excise tax not later than the 10th day of the month following the past tax period.";

in [Item 3](#) the words "Subitems 1-7 of Item 1" shall be replaced with the words "[Subitems 1-6 of Item 1](#)";

in [Item 4](#):

the words "(except for petroleum products)" shall be added to Paragraph 1 after the words "on excisable goods", and the words "apart from that" shall be deleted;

the following paragraphs shall be added:

"While concluding the transactions in petroleum products specified by [Subitems 2-4 of Item 1 of Article 182](#) of the present Code the taxpayer shall pay the amount of the tax at the place where the taxpayer is located and also at the location of each of its isolated units pro rata to the tax share falling on the isolated units assessed as the value of specific weight of petroleum product sales (in physical terms) of a specific isolated unit in the total petroleum product sales of the taxpayer as a whole.

The calculation of the tax amounts payable at the location of isolated units shall be effected by the taxpayer at its own discretion.

If the said transactions are accomplished by the taxpayer through its isolated units located in the territory of one Russian region and in the same territory with the head unit the excise amount may be assessed by the taxpayer in a centralised way and paid at the place where the head unit is located."; in [Item 5](#):

[Paragraph 2](#) shall be set out as follows:

"Taxpayers shall file a tax return for the tax period with the tax bodies at the place where they are located and also at the place where each their isolated unit is located in as much as it concerns the transactions accomplished by them which are deemed tax basis under the present chapter within the term ending the 25th day of the month following the past tax period, except as otherwise envisaged by the present item.";

the following paragraphs shall be added:

"The taxpayers pursuing the activity of sale of alcohol products from wholesale excise warehouses: not later than the 15th day of the month following the past tax period.

The taxpayers holding only a wholesale certificate: not later than the 25th day of the second month following the past tax period.

The taxpayers holding a retail sale certificate: not later than the 10th day of the month following the past tax period."

22. Abolished as of January 1, 2004.

[See the text of Item 22 of Article 1](#)

The norms, envisaged in Item 23 of Article 1 of the present Federal Law, shall come into force after an expiry of one month as from the day of its [official publication](#) and shall be spread to relations that have arisen since January 1, 2002

23. [Subitem 1 of Item 2 of Article 256](#) shall be worded as follows:

"1) the property of budgetary organisations, with the exception of the property, acquired in connection with the performance of business activity and used for the performance of such activity;"

The norms, envisaged in Item 24 of Article 1 of the present Federal Law, shall come into force after an expiry of one month as from the day of its [official publication](#) and shall be spread to relations that have arisen since January 1, 2002

24. In [Item 1 of Article 257](#):

- the [fourth](#) and the [fifth](#) paragraphs shall be presented in this edition:

The replacement value of the depreciated fixed assets, acquired (created) before the present Chapter is put into force, shall be defined as their initial cost with an account for the revaluations, performed before the date of enforcement of the present Chapter.

When defining the replacement value of the depreciated fixed assets, for the purposes of the present Chapter shall be taken into account the revaluation of the fixed assets, effected by the tax payer's decision as in the state on January 1, 2002 and reflected in the tax payer's business accounting after January 1, 2002. This revaluation shall be accepted for the purposes of taxation in an amount, not exceeding 30 per cent of the replacement value of the corresponding objects of fixed assets, reflected in the tax payer's business accounting as in the state on January 1, 2001 (with an account for the revaluation as in the state on January 1, 2001, made by the tax payer's decision and reflected in his business accounting in 2001). In this case, the size of the revaluation (of the devaluation) as in the state on January 1, 2002, reflected by the tax payer in 2002, shall not be

recognized as the tax payer's income (outlays) for the purposes of taxation. In a similar order, for the purposes of taxation shall be accepted the corresponding revaluation of the sums of depreciation.;

- the new paragraphs 6 and 7 of the following content shall be added:

When the tax payer carries out in the subsequent reporting (tax) periods after the enforcement of the present Chapter the revaluation (devaluation) of the cost of the fixed assets objects by the market cost, the positive (negative) sum of such revaluation shall not be recognized as an income (as the outlays), taken into account for the purposes of taxation, and shall not be accepted in defining the replacement value of the depreciated property and in computing the depreciation charges, taken into account for the purposes of taxation in conformity with the present Chapter.

The residual cost of the fixed assets, introduced before the enforcement of the present Chapter, shall be defined as the difference between the replacement value of such fixed assets and the sum of depreciation, determined in the order, laid down in the fifth paragraph of the present Item.;

- in the eighth paragraph, the word "(replacement)" shall be deleted.

The norms, envisaged in Item 25 of Article 1 of the present Federal Law, shall come into force after an expiry of one month as from the day of its official publication and shall be spread to relations that have arisen since January 1, 2002

25. In the second paragraph of Item 2 of Article 276, the word "quarterly" shall be replaced with the word "monthly".

The norms, envisaged in Item 26 of Article 1 of the present Federal Law, shall come into force after an expiry of one month as from the day of its official publication and shall be spread to relations that have arisen since January 1, 2002

26. In the first paragraph of Item 2 of Article 280, after the words, "by the emitter", shall be added the words, "(by the bill giver)".

Item 27 of Article 1 of the present Federal Law shall come into force as from January 1, 2003.

27. Item 1 of Article 284 shall be rendered in the following edition:

1. The tax rate shall be established (unless otherwise envisaged in Items 2-5 of the present Article) in the amount of 24 per cent. In this case:

- the sum of the tax, computed in accordance with the tax rate of 6 per cent, shall be entered into the federal budget;
- the sum of the tax, computed in accordance with the tax rate of 16 per cent, shall be entered into the budgets of the subjects of the Russian Federation;
- the sum of the tax, computed in accordance with the tax rate of 2 cent, shall be entered into the local budgets.

The laws of the subjects of the Russian Federation may reduce the tax rate, envisaged in the present Item, for the individual categories of tax payers as concerns the taxes, entered into the budgets of the subjects of the Russian Federation. The said rate cannot be less than 12 per cent.

28. Article 321.1 of this content shall be added:

Article 321.1. Specifics in Keeping Tax Records by Budgetary Institutions

1. The tax payers - budgetary institutions, financed at the expense of funds from the budgets of all levels and of the state extra-budgetary funds, allocated in accordance with an estimate of the incomes and the outlays of the budgetary institution and deriving incomes from the other sources, shall also be obliged, for the purposes of taxation, to keep a separate recording of the incomes (the outlays), received (made) in the framework of the goal-oriented financing at the expense of the other sources.

For the purposes of this Chapter, recognized as the other sources - the incomes from the commercial activity - shall be the incomes of budgetary institutions, received from legal and natural persons on transactions, involved in the realization of commodities, works and services, and of the property rights, as well as the extra-realization incomes.

The tax base of budgetary institutions shall be defined as the difference between the sum of an income, derived from the realization of commodities, from the performed works and rendered services, as well as the sum of extra-realization incomes (not taking into account the value added tax, the sales tax and the excise duty for excisable commodities), and the sum of the actually made outlays, involved in the performance of the commercial activity.

Transactions, involved in the computation of incomes from the commercial activity and of the outlays connected with the performance of this activity, shall be reflected on the tax records in accordance with the procedure, established in the present Chapter.

The sum of an excess of the incomes from the commercial activity over the outlays cannot be directed before the computation of the tax towards coverage of the outlays, envisaged at the expense of the funds of the goal-oriented financing, allocated in accordance with an estimate of the incomes and the outlays of the budgetary institution.

2. In the composition of the incomes and the outlays of budgetary institutions, included into the tax base, shall not be taken into account the incomes, received in the form of the funds of the goal-oriented financing and of the goal-oriented receipts for the maintenance of budgetary institutions and for the performance of the statutory activity, financed at the expense of the above-said incomes, or the outlays, made at the expense of these funds.

An analytical recording of the incomes and the outlays on the funds of the goal-oriented financing and the goal-oriented receipts shall be kept on every kind of the receipts, with an account for the demands of the present Chapter.

3. If in the estimates of the incomes and the outlays of the budgetary institution is envisaged financing of the outlays on the remuneration for the public utilities and for the communications services, as well as for the transportation expenses, involved in servicing the administrative-managerial personnel at the expense of two sources, for the purposes of taxation the acceptance of such outlays for the reduction of the incomes, derived from the business activity, and of the funds of the goal-oriented financing shall be effected in proportion to the volume of the funds, derived from the business activity, in the total sum of the incomes (including the funds of the goal-oriented financing). In this case, for the above-said purposes in the total sum of the incomes shall not be taken into account the extra-realization incomes (the incomes, derived in the form of the bank's interest on the funds, kept on the settlement and on the deposit accounts or received from letting out the property, the differences in the exchange rates, and the other incomes).

4. For the purposes of the present Chapter, when delineating the tax base, to the outlays, involved in the performance of the commercial activity, shall be referred, besides the outlays, made for the purposes of the performance of the business activity, also the sums of depreciation charges, computed on the property, acquired at the expense of the funds, derived from this activity and used for the performance of this activity. In this case, for the fixed assets, acquired before January 1, 2002, the residual cost shall be defined as the difference between the initial cost of the fixed assets object and the sum of depreciation charges, computed in accordance with the business accounting rules for the period of operation of such object.

5. In the budgetary institutions (regardless of whether such institutions possess settlement or other accounts), engaged in commercial activity, business accounting shall be kept by centralized accountant's offices in conformity with the provisions of the present Chapter.

Tax declarations shall be submitted by the centralized accountant's offices to the tax bodies at the place of location of each budgetary institution in accordance with the procedure, established by the present Code.

The norms, envisaged in Item 29 of Article 1 of the present Federal Law, shall come into force after an expiry of one month as from the day of its official publication and shall be spread to relations that have arisen since January 1, 2002

29. The second paragraph of Item 1 of Article 328, after the words, "of the emission", shall be extended with the words, ", on the bills - by the terms for the issue or for the transfer (for the sale)".

30. Section IX shall be extended with Chapter 28 of the following content:

In conformity with [Article 5](#) of the Tax Code of the Russian Federation, the Federal Laws, introducing amendments into the Tax Code of the Russian Federation in the part of establishing new taxes and (or) fees, shall come into force not earlier than on January 1 of the year, next to the year of their adoption, but not earlier than in one month since their official publication

Chapter 28. Transport Tax

Article 356. General Provisions

The transport tax (hereinafter in the present Chapter referred to as the tax) is established by the present Code and by the laws of the subjects of the Russian Federation on the tax, is put into force in conformity with the present Code by the laws of the subjects of the Russian Federation and is obligatory for payment on the territory of the corresponding subject of the Russian Federation.

In introducing the tax, the legislative (representative) bodies of the subject of the Russian Federation shall define the rate of the tax within the limits, set down by the present Code, the procedure and the time terms for its payment, and the form for reports on the given tax.

When establishing the tax, the laws of the subjects of the Russian Federation may also envisage tax privileges and the grounds for their use by the tax payer.

Article 357. Tax Payers

Recognized as the payers of the tax (hereinafter in the present Chapter referred to as the tax payers) shall be the persons, on whom in conformity with the legislation of the Russian Federation are registered transportation facilities, recognized as an object of taxation in conformity with [Article 358](#) of the present Code, unless otherwise envisaged in this Article.

Seen as the taxpayer on the transportation facilities, registered on natural persons, acquired and handed over by them on the ground of a warrant for the right of possession and of disposal of the transportation facility until the moment of an official publication of the present Federal Law, shall be the person, named in such warrant. The persons, on whom the said transportation facilities are registered, shall notify the tax body at the place of their residence about handing over the said transportation facilities on the ground of a warrant.

Article 358. Object of Taxation

1. Seen as an object of taxation shall be automobiles, motorcycles, motor scooters, buses and other self-powered pneumatic and caterpillar machines and mechanisms, as well as the aircraft, helicopters, motorships, yachts, sailing vessels, launches, snowmobiles, motor sledges, motor boats, hydrocycles, nonself-powered ships (tugboats) and other water and air transport vehicles (hereinafter in the present Chapter referred to as the transportation facilities or transport vehicles), registered in the established order in conformity with the legislation of the Russian Federation.

2. Not recognized as an object of taxation shall be:

- 1) rowing boats, as well as motor boats with an engine of less than 5 horsepowers;
- 2) passenger cars, specially equipped for invalids' use, and passenger cars with an engine of up to 100 horsepowers (up to 73.55 kWt), received (acquired) through the bodies for the social protection of the population in the law-established order;
- 3) catching sea and river vessels;
- 4) passenger and freight sea, river and air vessels in the ownership (by the right of economic control or of operational management) of organisations, whose principal kind of activity is the performance of passenger and (or) freight carriages;
- 5) tractors, self-powered combines of all models, specialized automobiles (those for the transportation of milk, of cattle and of poultry, for the shipment and the application of mineral fertilizers, for rendering veterinary aid and for technical servicing), registered on the agricultural commodity producers and used during agricultural works for the output of agricultural products;
- 6) transportation facilities, belonging by the right of economic control or operational management to the federal executive power bodies, in which the military service and (or) that

equated to it is stipulated by the legislation;

7) transportation facilities declared to be searched after, under the condition that the fact of their hijacking (theft) has been confirmed with the document, issued by an authorised body;

8) the aircraft and helicopters of the sanitary aviation and of the medical service.

Article 359. Tax Base

1. The tax base shall be defined:

1) with respect to the transportation facilities with engines - as the power of the transport vehicle engine, expressed in horsepowers;

2) with respect to the water nonself-propelled (towed) transportation facilities, for which the gross carrying capacity is defined - as the gross carrying capacity in vessel tons;

3) with respect to the water and the air transportation facilities, not mentioned in Subitems 1 and 2 of the present Item - as a unit of the transportation vehicle.

2. With respect to the transportation facilities, indicated in Subitems 1 and 2 of Item 1 of the present Article, the tax base shall be defined separately for every transportation vehicle.

As concerns the transportation facilities, mentioned in Subitem 3 of Item 1 of the present Article, the tax base shall be delineated for them separately.

Article 360. Tax Period

Recognized as the tax period is a calendar year.

Article 361. Tax Rates

1. The tax rates shall be established by the laws of the subjects of the Russian Federation, respectively, depending on the engine power or on the gross carrying capacity of the transportation facilities, on the category of the transport vehicles as calculated per one horsepower of the engine power of the given transport vehicle, or on one vessel ton of the transport vehicle, or per unit of the transport vehicle, in the following amounts:

Name of the object of taxation	Tax rate (in roubles)
--------------------------------	--------------------------

Passenger cars with the engine power of
(from every horsepower):

up to 100 horsepowers (up to 0.73.55 kWt)
inclusive 5

over 100 horsepowers up to 150 horsepowers
(over 73.55 kWt up to 110.33 kWt) inclusive 7

over 150 horsepowers up to 200 horsepowers
(over 110 kWt up to 147.1 kWt) inclusive 10

over 200 horsepowers up to 250 horsepowers
(over 147.1 kWt up to 183.9 kWt) inclusive 15

over 250 horsepowers (over 183.9 kWt) 30

Motorcycles and motor scooters with the
engine power of (from every horsepower):

up to 20 horsepowers (up to 14.7 kWt)

inclusive	2
over 20 horsepowers up to 35 horsepowers (over 14.7 kWt up to 25.74 kWt) inclusive	4
over 35 horsepowers (over 25.74 kWt)	10
Buses with the engine power of (from every horsepower):	
up to 200 horsepowers (up to 147.1 kWt) inclusive	10
over 200 horsepowers (over 147.1 kWt)	20
Trucks with the engine power of (from every horsepower):	
up to 100 horsepowers (up to 73.55 kWt) inclusive	5
over 100 horsepowers up to 150 horsepowers (over 73.55 kWt up to 110.33 kWt) inclusive	8
over 150 horsepowers up to 200 horsepowers (over 110.33 kWt up to 147.1 kWt) inclusive	10
over 200 horsepowers up to 250 horsepowers (over 147.1 kWt up to 183.9 kWt) inclusive	13
over 250 horsepowers (over 183.9 kWt)	17
Other self-powered pneumatic and caterpillar transportation facilities, machines and mechanisms (from every horsepower)	5
Snowmobiles and motor sledges with the engine power of (from every horsepower):	
up to 50 horsepowers (up to 36.77 kWt) inclusive	5
over 50 horsepowers (over 36.77 kWt) inclusive	10
Launches, motor boats and other water transport facilities with the engine power of (from every horsepower):	
up to 100 horsepowers (up to 73.55 kWt) inclusive	10
over 100 horsepowers (over 73.55 kWt)	20
Yachts and other sailing and motor boats	

with the engine power of (from every horsepower):

up to 100 horsepowers (up to 73.55 kWt) inclusive 20

over 100 horsepowers (over 73.55 kWt) 40

Hydrocycles with the engine power of (from every horsepower):

up to 100 horsepowers (up to 73.55 kWt) inclusive 25

over 100 horsepowers (over 73.55 kWt) 50

Nonself-propelled (towed) ships, for which the gross carrying capacity is defined (from every vessel ton of the gross carrying capacity) 20

Airships, helicopters and other aircraft with an engine of (from every horsepower) 25

Other water and air transportation facilities without an engine (from a unit of the transport vehicle) 200

2. The tax rates, cited in [Item 1](#) of the present Article, may be increased (reduced) by the laws of the subjects of the Russian Federation, but by no more than five times over.

3. It is admissible to establish the differentiated tax rates with respect to every category of the transportation facilities, as well as with an account for the useful service life of the transportation facilities.

Article 362. Procedure for Computing the Tax

1. The tax payers - organisations shall compute the sum of the tax on their own. The sum of the tax, subject to payment by the tax payers - natural persons, shall be computed by the tax bodies on the ground of information, submitted to the tax bodies by the bodies, carrying out the state registration of transportation facilities on the territory of the Russian Federation.

2. The sum of the tax, unless otherwise envisaged in the present Article, shall be computed with respect to every transportation facility as the product of the corresponding tax base and the tax rate.

3. In the case of the registration of the transport vehicle and (or) of taking the transport vehicle off from the registration (of taking it off the records, of its removal from the state register book, etc.) in the course of the tax period, the sum of the tax shall be computed with an account for the coefficient, defined as the ratio of the number of full months, in the course of which the given transportation facility was registered on the tax payer, to the number of calendar months in the tax period. The month of the registration of the transportation facility, as well as the month of taking off the transportation facility from the registration shall be taken for a full month. In case of the registration and of taking off from the registration of the transport vehicle in the course of one calendar month, this said month shall be taken as one full month.

4. The bodies, carrying out the state registration of transportation facilities, shall be obliged to report to the tax bodies at the place of their location about the transport vehicles, registered or taken off from the registration in these bodies, as well as about the persons, on which the transport vehicles are registered, within ten days after their registration or after taking them off the records.

5. The bodies, carrying out the state registration of transportation facilities, shall be obliged to forward to the tax bodies at the place of their location information about the transportation facilities, as well as about the persons, on which the transportation facilities are registered, as in the state on December 31 of the past calendar year and up to February 1 of the current calendar year, and also about all changes that have occurred over the past calendar year.

Information, mentioned in Items 4 and 5 of the present Article, shall be submitted by the bodies, performing the state registration of transportation facilities, in accordance with the forms, approved by the tax bodies.

Article 363. Procedure and Time Terms for Paying the Tax

1. The payment of the tax shall be effected by the tax payers at the place of location of the transportation facilities in accordance with the procedure and the time terms, established by the laws of the subjects of the Russian Federation.

2. The tax payers - organisations shall submit to the tax body at the place of location of the transport vehicles the tax declaration within the time term, fixed by the laws of the subject of the Russian Federation.

3. The tax notification on the sum of the tax, subject to payment, shall be handed in to the tax payer - natural person, by the tax body within the time term of not later than June 1 of the tax period year.

Article 2. The following amendment and addendum shall be introduced into Law of the Russian Federation No. 2118-1 of December 27, 1991 on the Foundations of the Tax System in the Russian Federation (Vedomosti Syezda Narodnykh Deputatov Rossiyskoy Federatsii i Verkhovnogo Soveta Rossiyskoy Federatsii, No. 11, 1992, item 527; No. 34, item 1976; No. 4, 1993, item 118; Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 30, 1997, item 3593; No. 31, 1998, items 3816, 3827 and 3828; No. 43, item 5213; No. 1, 1999, item 1; No. 7, item 879; No. 25, item 3041; No. 28, item 3475; No. 32, 2000, item 3341; No. 33, 2001, items 3413 and 3429; No. 49, item 4554; No. 1, 2002, item 4):

- Subitem l) of Item 1 of Article 19 shall be deleted;
- Item 1 of Article 20 shall be extended with Subitem g) of the following content:
"g) the transport tax."

Article 3 of the present Federal Law shall come into force from January 1, 2003.

Article 3. The following amendments shall be introduced into Law of the Russian Federation No. 2003-1 of December 9, 1991 on the Taxes on the Property of Natural Persons (Vedomosti Syezda Narodnykh Deputatov Rossiyskoy Federatsii i Verkhovnogo Soveta Rossiyskoy Federatsii, No. 8, 1992, item 362; No. 4, 1993, item 118; Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 16, 1994, item 1863; No. 5, 1995, item 346; No. 29, 1999, item 3689):

- Item 2 of Article 2, Item 2 of Article 3 and Item 3 of Article 4 shall be removed;
- in Article 5:
- the fourth paragraph of Item 2 and Item 3 shall be deleted;
- in Item 4, the words, "the Chief Aviation Board, the inspectorates of river and sea shipping and other organisations, carrying out the registration of transportation facilities", shall be omitted;
- in Item 5, the words ", as well as on the acquired transportation facilities" and the words, "or of the transport vehicle" shall be deleted;
- in Item 6, the words, "or the transport vehicle" shall be omitted;

Article 4 of the present Federal Law shall come into force from January 1, 2003.

Article 4. Tax payers, who in 2002 defined the earnings from the realization of products (commodities, works, services) as soon as these were shipped, are obliged to compute and to pay the motor road users tax into the budget of the corresponding subject of the Russian Federation for the products (commodities, works, services), shipped (delivered, performed, rendered) before

January 1, 2003, proceeding from the tax rate that operated in 2002, before January 15, 2003.

Tax payers, who in 2002 defined the earnings from the realization of products (commodities, works, services) as soon as these were paid for, are obliged to compute and to pay the motor road users tax into the budget of the corresponding subject of the Russian Federation for the commodities (products, works, services), shipped (delivered, performed, rendered) before January 1, 2003, proceeding from the tax rate that operated in 2002, before January 15, 2003.

For the tax payers who in 2002 defined the earnings from realization as soon as they came in, the tax base for the motor road users tax for the commodities (products, works, services), shipped (delivered, performed, rendered), but not paid for as at the state on January 1, 2003, shall be defined proceeding from the sum of the debit indebtedness for the commodities (products, works, services), shipped (delivered, performed, rendered) but not paid for as at the state on January 1, 2003. For the purposes of the present Article, the sums of the debit indebtedness, expressed in foreign currency or in conventional units, shall be recalculated into roubles in accordance with the currency exchange rate of the Central Bank of the Russian Federation, fixed as on January 1, 2003.

Article 5 of the present Federal Law shall come into force from January 1, 2003

Article 5. As concerns motor oils for diesel and (or) carburettor (fuel-injection) engines, shipped in the period from January 1, 2001 to December 31, 2002 inclusive and not paid for as at the state on January 1, 2003, the payment of excise duties to the federal budget shall be effected not later than on July 1, 2003 on the grounds of a separate declaration, submitted by the tax payer not later than March 25, 2003 to the tax body at his location (at the place of his residence), as well as at the location of every set-apart subdivision, in the part of the realization (transfer) of motor oil, made through the said set-apart subdivisions.

Article 6 of the present Federal Law shall come into force from January 1, 2003

Article 6. The sums of excise duty, computed by the tax payer in the performance of transactions with oil products, recognized as subject to taxation in conformity with [Article 182](#) of the Tax Code of the Russian Federation, are subject to payment less the sum of an excise duty, paid up in the price of excisable commodities, indicated in [Subitems 7-10 of Item 1 of Article 181](#) of the Tax Code of the Russian Federation, which were shipped by the producers before January 1, 2003, or in the price of the services, involved in the output of oil products from the customer's raw materials taking account of the excise duty, when the payment orders were submitted, confirming that the acquired oil products have been paid for at a price which included the excise duty, or that the services, involved in the output of the oil products, have been remunerated taking account of excise duty.

Article 7 of the present Federal Law shall come into force from January 1, 2003

Article 7. It is established that the size of the rent for the lands in state or municipal ownership and the rates land tax, operating in 2002, shall be applied in 2003 with the coefficient 1.8.

Article 8. [Article 5](#) of Federal Law No. 118-FZ of August 5, 2002 on Putting into Force Part Two of the Tax Code of the Russian Federation and on the Introduction of Amendments into Certain Legislative Acts on Taxes (Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 32, 2000, item 3341; No. 13, 2001, item 1147; No. 33, item 3413; No. 51, item 4330 and No. 22, 2002, item 2026) shall be deleted.

Article 9 of the present Federal Law shall come into force from January 1, 2003

Article 9. The following amendments and addenda shall be introduced into [Law](#) of the Russian Federation No. 1759-1 of October 18, 1991 on the Road Funds of the Russian Federation (Vedomosti Syezda Narodnykh Deputatov RSFSR i Verkhovnogo Soveta RSFSR, No. 44, 1991,

item 1426; Vedomosti Syezda Narodnykh Deputatov Rossiyskoy Federatsii i Verkhovnogo Soveta Rossiyskoy Federatsii, No. 3, 1993, item 102; Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 10, 1994, item 1108; No. 29, item 3010; No. 26, 1995, item 2402; No. 35, item 3503; No. 1, 1996, item 4; No. 22, 1997, item 2545; No. 13, 1998, item 1473; No. 26, item 3013; No. 1, 1999, item 1; No. 7, item 879; No. 16, item 1930; No. 18, item 2221; No. 32, 2000, item 3341):

- in the [first paragraph of Item 1 of Article 1](#), the words, "of the extra-budgetary means" shall be replaced with the words, "of the budgetary means";

- in [Article 3](#):

- the name shall be edited as follows:

"**Article 3.** Sources for the Formation of Territorial Road Funds"

- [Item 1](#) shall be rendered in this edition:

1. The goal-oriented budgetary means of the territorial road funds shall be formed at the expense of:

- the transport tax;

- excise duties on oil products in the amount of 50 per cent of the incomes;

- land tax in the amount of 100 per cent of the incomes, subject to entry into the budgets of the subjects of the Russian Federation;

- receipts from the coverage of the indebtedness that has formed as on January 1, 2003 on the motor road users tax, on the fines and penalties for untimely payment of said tax, and on the final settlements on the motor road users tax for 2002;

- subventions to the budgets of the subjects of the Russian Federation, allocated from the federal budget for highway financing;

- other resources, not contradicting the legislation of the Russian Federation, directed to the territorial road funds in conformity with the laws on budgets of the subjects of the Russian Federation.;

- [Items 2](#) and [3](#) shall be deleted;

- [Items 4](#) and [5](#) shall be counted, respectively, as Items 2 and 3;

- [Articles 5](#), [6](#) and [8](#) shall be removed.

Article 10 of the present Federal Law [shall come into force from January 1, 2003](#)

Article 10. To introduce into [Law](#) of the Russian Federation No. 1738-1 of October 11, 1991 on the Payment for Land (Vedomosti Syezda Narodnykh Deputatov RSFSR i Verkhovnogo Soveta RSFSR, No. 44, 1991, item 1424; Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 16, 1994, item 1860 and No. 31, 1998, item 3810) the following amendments:

- in the [second part of Article 5](#), the words, "and of the share of the land tax and land rent, directed to the federal budget", shall be omitted;

- in the [third paragraph of Article 18](#), the words, "of the Russian Federation in the federal treasury," shall be deleted;

- in [Article 19](#):

- in the first part, the words, "of the Russian Federation in the federal treasury," shall be deleted;

- the [second part](#) shall be removed;

- the third part shall be counted as the second part;

- the [fourth part](#) shall be deleted;

- in [Appendix 1](#):

- in the name, the words, "and of the share of the tax and rent, transferred into the federal budget", shall be removed;

- [column 3](#), "Share of the means, transferred into the federal budget (in percentages of the sum of the land tax and land rent for agricultural lands)", shall be deleted.

Article 11 of the present Federal Law [shall come into force from January 1, 2003](#)

[Federal Law No. 186-FZ of December 23, 2003 suspended as from January 1 to December 31, 2004 the operation of Items 5 and 6 of Article 213 of the Tax Code Of the Russian Federation](#)

Article 11. It is established that [Items 5 and 6 of Article 213](#) of the Tax Code of the Russian Federation in the edition of [Federal Law](#) No. 57-FZ of May 29, 2002 on the Introduction of Amendments and Addenda into Part Two of the Tax Code of the Russian Federation and into the Individual Legislative Acts of the Russian Federation on Taxes, shall come into force as from January 1, 2004.

Article 12. The [second part of Article 48](#) of the Budgetary Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 31, 1998, item 3823; No. 33, 2001, item 3429; No. 22, 2002, item 2026) after the words, "shall be defined", shall be extended with the words, "by the present Code, or".

[Federal Law](#) No. 164-FZ of December 8, 2003 abolished Article 13 of this Federal Law. The amendments shall come into force upon the expiration of six months as from [official publication](#) of the said Federal Law

Article 13 of the present Federal Law [shall come into force](#) from January 1, 2003

Article 13. An amendment shall be introduced into [Item 1 of Article 17](#) of Federal Law No. 63-FZ of April 14, 1998 on Measures for the Protection of the Economic Interests of the Russian Federation in the Performance of Foreign Trade in Commodities (Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 16, 1998, item 1798), rendering it in these words:

1. For the purpose of eliminating a threat to the economic security of the Russian Federation, the Government of the Russian Federation has the right to restrict or to prohibit the export of commodities from the Russian Federation for a term of up to six months, if a threat to the economic security of the Russian Federation arises. For the purposes of the present Federal Law, a situation on the domestic market of the Russian Federation, when the prices for essentially important commodities have grown by more than 20 percentage points above the official index of inflation in the course of less than three months, directly preceding the adoption of the decision on the restriction or on the prohibition of the export shall be seen as the appearance of a threat to the economic security of the Russian Federation. The growth of prices for such commodities as a result of their usual seasonal change or of their return to the level of prices, formed over the recent twelve months, shall not to be seen as an economic threat to the security of the Russian Federation, while the growth of prices for the period of operation of the restrictions shall be accepted for the purposes of the present Federal Law as equal to inflation, increased by 5 percentage points.

The growth of prices, caused by a change in the tariffs of natural monopolies, regardless of the reasons behind such change, or by an upsurge in the exchange rate of the US dollar or of the EURO, sharper than the statistical average, shall not to be seen as a growth of prices entailing the consequences envisaged in the present Item either.

The given norm is introduced for three years. The list of essentially important commodities shall be defined for the purposes of the present Article by the Government of the Russian Federation.

The norms, envisaged in Article 14 of the present Federal Law, shall come [into force after the expiry of one month from the day of its official publication](#) and shall extend to relations that have arisen since January 1, 2002

Article 14. The following addenda shall be introduced into [Article 10](#) of Federal Law No. 110-FZ of August 6, 2001 on the Introduction of Amendments and Addenda into Part Two of the Tax Code of the Russian Federation and into Certain Other Acts of the Legislation of the Russian Federation on Taxes and Fees, and Also on Recognizing as Having Lost Force the Individual Acts (Provisions of the Acts) of the Legislation of the Russian Federation on Taxes and Fees (Collected Legislation of the Russian Federation, No. 33, 2001, item 3413; No. 1, 2002, item 4; No. 22, item 2026):

- Item 7.1 of the following content shall be added:

7.1. If tax payer, who defined the earnings from the realization before the enforcement of

Chapter 25 of the Tax Code of the Russian Federation for the purposes of taxation by the method of shipment and who has transferred as from January 1, 2002 to determining incomes and the outlays by the method of computation, has obtained on the base of the transitional period an excess of outlays over incomes, the sum of such excess in an amount not exceeding the sum from writing off onto the outlays the underdepreciated part of the fixed assets of no more than 10,000 roubles in value, or with the term of useful life of not over twelve months, shall be recognized as the tax payer's outlays from the transitional period, which shall be classed as outlays to be included into the tax base of the corresponding reporting periods in equal parts in the course of five years as from the date of enforcement of [Chapter 25](#) of the Tax Code of the Russian Federation.;

- [Item 8](#) shall be extended with a paragraph of the following content:

If the tax payer sustained a loss over 2001, the computed sum of tax shall be subject to payment into the budget in equal parts, in conformity with the procedure envisaged in the present Article, in the course of five years within the time terms, fixed for making advance payments on the tax in accordance with the results of the reporting period.

Article 15. [Articles 341](#) and [344](#) of the Tax Code of the Russian Federation in the edition of [Federal Law](#) No. 57-FZ of May 29, 2002 on the Introduction of Amendments and Addenda into Part Two of the Tax Code of the Russian Federation and into the Individual Legislative Acts of the Russian Federation shall be put into force as from January 1, 2003.

See [Letter](#) of the Ministry of Taxation of the Russian Federation No. NA-6-21/1153@ of August 1, 2002 on the Tax on the Mining of Minerals

Article 16 of the present Federal Law [shall come into force](#) as from January 1, 2003.

Article 16. Small-scale businesses, regardless of the applied accounting policy, for the purposes of taxation in 2002 shall pay the tax on the motor road users for this year within a ten-day term, fixed for submitting the annual business accounting reports for 2002.

Article 17 of the present Federal Law [shall come into force](#) from January 1, 2003

Article 17. The arrears, penalties and fines, accumulated as on January 1, 2003 on the tax by the owners of transportation facilities, as well as on the taxes on the property of natural persons with respect to aircraft, helicopters, motorships, yachts, launches, motor sledges, motor boats and other water and air transportation facilities, shall be entered into the revenue of the budgets of the subjects of the Russian Federation and of the local budgets in conformity with the legislation of the Russian Federation in effect before the present Federal Law is put into force.

Article 18 of the present Federal Law [shall come into force](#) from January 1, 2003

Article 18. it is established that in 2003 the payers of the land tax and of the land rent for the lands of towns and settlements shall transfer these payments in full onto the accounts of the federal treasury bodies, with the subsequent distribution of the incomes from the receipts thereof among the levels of the budgetary system of the Russian Federation in accordance with the following normatives:

- to the budgets of the subjects of the Russian Federation (with the exception of the Cities of Moscow and St. Petersburg) - 50 per cent;
- to the budgets of the Cities of Moscow and of St. Petersburg, and to the budgets of closed administrative -territorial entities - 100 per cent;
- to the budgets of towns and settlements, as well as of other municipal entities (with the exception of the municipal entities, included into the composition of the Cities of Moscow and St. Petersburg) - 50 per cent.

Article 19. [Article 88](#) of Federal Law No. 194-FZ of December 30, 2001 on the Federal Budget

for the Year 2002 (Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 53, 2001, item 5030) shall be extended with a [third part](#) of the following content:

It is hereby resolved to extend up to December 1, 2002 the restructuring of the indebtedness on the insurance premiums to the extra-budgetary funds (the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the Federal Fund of Obligatory Medical Insurance and the territorial funds of obligatory medical insurance), on imposed penalties and fines for institutions of public health, education and culture, and of the social sphere, financed from the budgets of all levels of the budgetary system of the Russian Federation, in accordance with the procedure, laid down by the Government of the Russian Federation in conformity with [Article 20](#) of Federal Law No. 118-FZ of August 5, 2000 on Putting into Force Part Two of the Tax Code of the Russian Federation and on the Introduction of Amendments into Certain Legislative Acts on Taxes (Sobranie Zakonodatelstva Rossiyskoy Federatsii, No. 32, 2000, item 3341; No. 13, 2001, item 1147).

Article 20. When preparing the draft Federal Law on the Federal Budget for the Year 2003, the Government of the Russian Federation shall envisage:

- formation of the revenues of the budgets of the subjects of the Russian Federation at the expense of excise duties on oil products in the amount of 50 per cent of the incomes;
- transfer of 15 per cent of the land tax and land rent for land from the federal budget into the budgets of the subjects of the Russian Federation;
- allocation from the federal budget of subventions to finance the highway sector of the subjects of the Russian Federation and to compensate for the incomes, which have been stopped in connection with the repeal as from January 1, 2003 of the tax on motor road users in an amount of not less than 36 billion roubles;
- transfer to the subjects of the Russian Federation of the receipts from coverage of the indebtedness, accumulated as on January 1, 2003 on the tax on motor road users, on the penalties and fines for untimely payment of said tax, as well as on the final settlements on the tax on motor road users for 2002.

Article 21. The present Federal Law shall come into force after the expiry of one month from the day of its [official publication](#), with the exception of the following norms, which shall be put into operation in the following order:

- [Items 1, 2, 4-22](#) and [27 of Article 1](#), [Articles 3-7](#), [Articles 9-11](#), [Article 13](#) and [Articles 16-18](#) of the present Federal Law shall come into force from January 1, 2003;
- the norms, envisaged in [Items 23, 24-26](#) and [29 of Article 1](#), and in [Article 14](#) of the present Federal Law, shall come into force after the expiry of one month from the day of its official publication and shall extend to relations that have arisen since January 1, 2002.

According to [Article 5](#) of the Tax Code of the Russian Federation, federal laws, introducing amendments into the Tax Code of the Russian Federation in the part of the [establishment of new taxes](#) and (or) fees, shall come into force not earlier than on January 1 of the year, following the year of their adoption, but not earlier than in one month from the day of their official publication.

President of the Russian Federation
Moscow, the Kremlin

V. Putin