FEDERAL LAW NO. 191-FZ OF NOVEMBER 10, 2006 ON AMENDING ARTICLE 35 OF THE LAW OF THE RUSSIAN FEDERATION ON THE CUSTOMS TARIFF AND ARTICLE 150 OF PART TWO OF THE TAX CODE OF THE RUSSIAN FEDERATION

Adopted by the State Duma on October 20, 2006 Approved by the Federation Council on October 27, 2006

Article 1

Article 35 of Law of the Russian Federation No. 5000-I of May 21, 1993 on the Customs Tariff (Vedomosti Syezda Narodnykh Deputatov Rossiyskoy Federatsii i Verkhovnogo Soveta Rossiyskoy Federatsii, 1995, No. 32, item 3204; No. 48, item 4567; 1996, No. 1, item 4; 1997, No. 6, item 709; 1999, No. 7, item 879; No. 18, item 2221; 2000, No. 22, item 2263; 2002, No. 30, item 3033; 2003, No. 23, item 2174; No. 28, item 2893; 2004, No. 35, item 3607; 2005, No. 52, item 5581) shall be supplemented with Item(s) reading as follows:

"s) goods, except for excisable goods, by the list approved by the Government of the Russian Federation transferred across the customs border of the Russian Federation within the framework of international cooperation of the Russian Federation in the field of investigation and use of outer space and also of agreements on services in the launching of spacecraft."

Article 2

Article 150 of Part Two of the Tax Code of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2000, No. 32, item 3340; 2001, No. 1, item 18; 2003, No. 22, item 2066; No. 28, item 2886; 2005, No. 30, item 3130; No. 52, item 5581) shall be supplemented with <u>Subitem 13</u> reading as follows:

"13) goods, except for excisable goods, by the list approved by the Government of the Russian Federation transferred across the customs border of the Russian Federation within the framework of international cooperation of the Russian Federation in the field of investigation and use of outer space and also of agreements on services in the launching of spacecraft."

Article 3

This Federal Law shall enter into force upon the expiry of one month from the day of its official publication but not earlier than the first day of the next tax period for value-added tax.

President of the Russian Federation

Vladimir Putin

The Kremlin, Moscow No. 191-FZ November 10, 2006