
Adopted by the State Duma on August 5, 2004
Endorsed by the Federation Council on August 8, 2004

Article 1
The following amendments shall be introduced into Part Two of the Tax Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2000, No. 32, Article 3340; 2001, No. 1, Article 18; No. 33, Article 3429; No. 53, Article 5015; 2002, No. 1, Article 4; No. 22, Article 2026; No. 30, Article 3027; 2003, No. 1, Article 10; No. 28, Article 2886; 2004, No. 27, Article 2711):
In Subitem 1 of Item 1 of Article 164 the word "(except for petroleum, including stable gas condensate and natural gas exported to territories of member states of the Commonwealth of Independent States)" shall be deleted;
In Paragraph Thirty Two of Item 2 of Article 342 the words "107 roubles per 1,000 cubic metres of gas" shall be replaced by the words "135 roubles per 1,000 cubic metres of gas".

Article 2

Article 3

Article 4
Abrogated from January 1, 2007.
See text of Article 4

Article 5

Article 6
1. This Federal Law shall enter into force as of January 1, 2005 but at the earliest on the expiry of one month as of the date of the official publication thereof.
2. The provisions of Article 2 of this Federal Law in respect of the Republic of Byeloruss shall extend to the legal relations arising after the Government of the Russian Federation and the Government of the Republic of Belarus sign an agreement on the principles of collecting indirect taxes, when exporting and importing commodities, carrying out works and rendering services, and ratify thereof by the Parties starting from the 1st day of the month following the month when the exchange of the ratification instruments took place.

President of the Russian Federation
V. Putin

The Kremlin, Moscow
August 18, 2004
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