

**FEDERAL LAW NO. 102-FZ OF AUGUST 18, 2004 ON AMENDING PART TWO OF THE TAX CODE
OF THE RUSSIAN FEDERATION AND SOME OTHER LEGISLATIVE ACTS OF THE RUSSIAN
FEDERATION (with the Amendments and Additions of July 27, 2006)**

**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 words "(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 13 of Federal Law No. 118-FZ of August 5, 2000 on Entry into Force of Part 2 of the Tax Code of the Russian Federation and on Introduction of Amendments into Some Russian Federation Legislative Acts on Taxes (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2000, No. 32, Article 3341) shall be declared invalidated.

Article 3

Item 2 of Article 9 of Federal Law No. 57-FZ of May 29, 2002 on Introduction of Amendments and Additions into Part Two of the Tax Code of the Russian Federation and into Some Legislative Acts of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2002, No. 22, Article 2026) shall be declared invalidated.

Article 4 Abrogated from January 1, 2007.

See text of Article 4

Article 5

Paragraph Two of Article 2 of Federal Law No. 33-FZ of May 7, 2004 on the Introduction of Amendments into Article 3 of the Law of the Russian Federation on the Customs Tariff and into Article 5 of the Federal Law on the Introduction of Amendments and Addenda into Part Two of the Tax Code of the Russian Federation and into Some Other Acts of the Legislation of the Russian Federation, as Well as on Declaring Invalidated Some Legislative Acts of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2004, No. 19, Article 1834) shall be reversed.

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 Byelorruss shall extend to the legal relations arising after the Government of the Russian Federation and the Government of the Republic of Belaruss 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
No. 102-FZ