Chapter 1. General Provisions

Article 1. Legislation of the Russian Federation on Special Economic Zones

1. The legislation of the Russian Federation on special economic zones shall consist of this Federal Law, Decrees of the President of the Russian Federation, decisions of the Government of the Russian Federation and other normative legal acts adopted in compliance with them.

2. If an international treaty made by the Russian Federation establishes the rules other than those provided for by this Federal Law, rules of the international treaty shall apply.

Article 2. Concept of Special Economic Zone

A special economic zone shall mean a section of the territory of the Russian Federation determined by the Government of the Russian Federation where a special procedure for exercising business activities is applied.

Article 3. Goals of Setting Up Special Economic Zones

Special economic zones shall be set up with the objective of developing processing industries, high-technology industries, manufacturing novel types of products, transport infrastructure and also tourism and sanatoria-resort sphere.

Article 4. Types of Special Economic Zones

1. The following types of special economic zones shall be established on the territory of the Russian Federation:

   1) industrial-and-production special economic zones;
   2) technological-and-innovative special economic zones;
   3) tourism-recreational special economic zones;
   4) by-port special economic zones.

2. Industrial-production special economic zones shall be sited on plots of territory with a common border whose floor area does not exceed twenty square kilometers. Engineering-new-technique-introduction special economic zones shall cover no more than two plots of territory whose total area is not in excess of three square kilometers.

2.1. Tourism-recreational special economic zones and by-port special economic zones shall be sited on one or several plots of territory to be designated by the Government of the Russian Federation.

2.2. The by-port special economic zones shall be set up on the territories of sea ports and river ports open for international traffic and call-in of foreign vessels, or territories of airports open for receipt and dispatch of aircraft carrying out international air transportation and also on territories intended in the established procedure for construction, reconstruction and operation of sea port, river port or airport. The by-port special economic zones may not include property complexes intended for passenger boarding upon vessels, disembarkation out of vessels or for other passenger service.

2.3. The by-port economic zones shall be set up in accordance with Part 2.2 of this Article on the plots of the territory which have the common border and whose floor area is not in excess of fifty square kilometers. The increase of said floor area shall be subject to decision of the Government of the Russian Federation.

3. A special economic zone, except for a tourism-recreational special economic zone and the by-port special economic zone, may not be sited on territories of several municipal entities. A special economic zone, except for a tourism-recreational one, shall not cover wholly a territory of any administrative-territorial entity.

4. It is not allowed to locate within a special economic zone, except for a tourism-recreational special economic zone, facilities of the housing fund.

5. The following shall not be allowable on the territory of a special economic zone:

   1) development of mineral deposits, extraction thereof, except for the development of deposits of mineral water, medicinal mud and other natural medicinal resources, extraction thereof and steel-making in accordance with the All-Russia classification of economic activities;
   2) processing of mineral resources, except for commercial bottling of mineral water, other use of natural medicinal resources and processing of ferrous and non-ferrous scrap;
   3) manufacture and processing of excisable commodities (except for passenger cars and motorcycles).
6. The Government of the Russian Federation shall have the right to specify other types of activity conduct of which shall not be allowed within a special economic zone.

**Article 5. Terms and Conditions of Establishing Special Economic Zones**

1. Special economic zones, except for the by-port special economic zones, may be only established on the land plots that are in the state and (or) municipal ownership.

2. At the time of establishing an industrial-and-production special economic zone the land plots constituting its territory must not be in the ownership and (or ) use of citizens and legal entities, except for the land plots which are allotted for location and use of engineering infrastructure units and where such units are situated.

3. At the time of establishing a technological-and-innovative economic zone forming its territory, except for the land plots which are allotted for location and use of engineering infrastructure units and where such units are situated, must not be in the ownership and (or) use of citizens and legal entities, except for educational and (or) scientific research organisations.

3.1. At the time of establishing a tourism-recreational special economic zone, the land plots making up that zone (including land plots which have been made available to locate and operate facilities of the engineering, transport, social, innovation and other infrastructures of that zone, facilities of the housing fund and those on which such facilities are located) may be held in ownership and/or usage of either citizens or legal entities. The land plots for setting up a tourist-recreation special economic zone may be a part of lands of the forest fund, lands of specially protected territories and bodies, including lands of national parks.

3.2. At the time of establishing a by-port special economic zone, the land plots making up that zone (including land plots made available for the siting and use of facilities of engineering, transport, social, innovation and other infrastructures of that zone) may be held in the ownership and/or use of citizens or legal persons.

4. At the time of establishing an industrial-and-production special economic zone on the land plots forming its territory may be only located the units which are in the state or municipal ownership and which are not in the ownership and (or) use of citizens and legal entities, except for the units pertaining to engineering and transport infrastructure.

5. At the time of establishing a technological-and-innovative economic zone on the land plots forming the territory thereof may be only located the units which are in the state and (or) municipal ownership and which are not in the ownership and (or) use of citizens and legal entities (apart from the units pertaining to engineering and transport infrastructure), except for educational and (or) scientific research organisation.

6. At the time of establishing a tourism-recreational special economic zone, land plots making up that zone may be the site of facilities held in state, municipal or private ownership.

7. At the time of establishing a by-port special economic zone, land plots making up the by-port special economic zone, may be the site of facilities of infrastructure which are held in the state, municipal or private ownership and are used in conducting the port-related activity in accordance with Part 2.2 of Article 10 of this Federal Law or activity associated with construction, reconstruction and operation of facilities of infrastructure of sea port, river port or airport.

**Chapter 2. Establishment and Termination of Special Economic Zones**

**Article 6. Establishment and Termination of Special Economic Zones**


2. The supreme executive state power body of a subject of the Russian Federation jointly with the executive-administrative body of a municipal formation shall file an application with the Government of the Russian Federation for establishment of a special economic zone substantiating the expediency and efficiency of its establishment for carry out of tasks of federal, regional and local importance. Application for setting up a by-port special economic zone on the basis of facilities of infrastructure of sea port, river port or airport shall enclose the consent in writing of the owner or owners of facilities of infrastructure located on the territory intended for setting up the by-port special economic zone. The consent of the owner or owners of facilities of infrastructure may not be withdrawn prior to conclusion of agreement for conducting activity inside the by-port special economic zone. A procedure for drawing up and filing an application for establishment of a special economic zone, including a list of the documents to be attached to the application, shall be determined by the Government of the Russian Federation.

3. Applications for the establishment of special economic zones of one and the same type shall be selected on a competitive basis. The regulations on holding a tender for selection of applications shall be endorsed by the Government of the Russian Federation.
4. The Government of the Russian Federation, the supreme executive state power body of a subject of the Russian Federation, the executive administrative body of a municipal formation, on whose territory a special economic zone is established, shall make an agreement (hereinafter referred to as an agreement of establishment of a special economic zone) within thirty working days as of the date of rendering by the Government of the Russian Federation a decision on the establishment of a special economic zone, where the following shall be specified:

1) the amount and time limits for the funding of building up the engineering, transport, social, innovation and other infrastructures of a special economic zone by using the funds of the federal budget, the budget of a subject of the Russian Federation, of a local budget;
2) a plan of development and appropriate material and technical equipping of the special economic zone and of the adjacent territory;
3) a package of measures aimed at working out a long-term development plan of the special economic zone and a procedure for financing it;
4) the rights to the property created by using the funds of the federal budget, budget of a subject of the Russian Federation, local budget in accordance with the plan of arrangement and material-technical equipment for a special economic zone and territory adjoining thereto that is located within the bounds of a special economic zone and also to facilities of the infrastructure of that zone located on a territory adjoining the special economic zone and directly linked thereto;
5) the procedure for managing objects of realty and facilities of infrastructure created by using the funds of the federal budget, budget of a subject of the Russian Federation, local budget and located within a special economic zone and also the procedure for operating and maintaining those facilities, including carrying out overhaul thereof;
6) the procedure for holding, using and disposing of the property created by using the funds of a federal budget, budget of a subject of the Russian Federation, local budget and located within a special economic zone, after a special economic zone has ceased to exist;
7) obligations of the state power bodies of a subject of the Russian Federation as to granting tax privileges to residents of the special economic zone;
8) a procedure for forming the supervisory board of the special economic zone;
9) obligations of the executive state power body of a subject of the Russian Federation as to delegating to the federal executive body authorized to exercise the functions of managing special economic zones the authority of management and disposal of land plots and other immovable property units within the bounds of the special economic zone for the time period of its existence;
10) obligations of the executive-administrative body of a municipal formation as to the transfer to the federal executive body authorized to exercise the functions of managing special economic zones of the right to management and disposal of the land plots and other immovable property units which are in municipal ownership within the bounds of the special economic zone for the time period of its existence;
11) other terms and conditions provided for by this Federal Law.

5. Infrastructure units of a special economic zone may be created at the expense of other sources.

6. Special economic zone, except for the by-port special economic zone, shall be created for the period of twenty years. The by-port special economic zones shall be set up for the period of nine years. The period of existence of special economic zone may not be extended.

7. Early cessation of existence of a special economic zone shall be allowed only when:

1) it is caused by the necessity to protect the life and health of people, to protect nature and cultural values, to provide for the defence of the country and security of the state;
2) not a single agreement has been concluded within three years from the setting up of a special economic zone for conduct of industrial-production, engineering-new-technique-introduction, tourist-recreation activity and/or activity in the by-port special economic zone or when all earlier made agreements were rescinded;
3) no industrial-production, engineering-new-technique introduction, tourist-recreation activity or activity associated with construction, reconstruction and operation of facilities of infrastructure of sea port, river port or airport has been conducted in a special economic zone by residents of the special economic zone within three years in succession.

8. A decision on an early termination of a special economic zone shall be rendered by the Government of the Russian Federation.

Chapter 3. Management of Special Economic Zones

Article 7. Managerial Bodies of Special Economic Zones

1. The development of the uniform governmental policy in the area of establishment and functioning of special economic zones shall be placed upon the authorized federal executive body (hereinafter referred to as the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones).
2. The management of special economic zones shall be placed upon the federal executive body authorized to exercise the functions of managing special economic zones and upon the territorial bodies thereof.

3. The federal executive body authorized to exercise the functions of managing special economic zones and territorial agencies thereof (hereinafter also referred to as managerial bodies of special economic zones) shall constitute the uniform centralized system of managing special economic zones. The outlays on the maintenance of the federal executive body authorised to exercise the functions of managing special economic zones and of territorial agencies thereof shall be covered from the federal budget.

4. The supervisory board of a special economic zone shall be established for coordination of activities of the federal executive bodies, executive state power bodies of the subject of the Russian Federation, the executive-administrative body of the municipal formation, the economic subjects in charge of the development of the special economic zone, control over execution of the agreement on the establishment of the special economic zone, control over spending the budget funds allocated for the development of the territory, as well as for the consideration and endorsement of long-term plans of development of the special economic zone, control over realisation of those plans.

5. The supervisory board of a special economic zone shall include a representative of the federal executive body authorized to exercise the functions of managing special economic zones and of the appropriate territorial agency thereof, a representative of the executive state power body of the subject of the Russian Federation, a representative of the executive-administrative body of the municipal formation, representatives of residents of the special economic zone and of other organizations.

6. The supervisory board of a technological-and-innovative special economic zone may include, in addition to the persons specified in Part 5 of this Article, representatives of educational and scientific research organizations functioning within the limits of the municipal formation on whose territory the special economic zone is located.

7. The authority of the supervisory board of a special economic zone shall be determined by the Regulations on the Supervisory Board of a Special Economic Zone endorsed by the Government of the Russian Federation.

Article 8. Authority of Managerial Bodies of Special Economic Zones

1. Managerial bodies of special economic zones:
   1) shall register legal entities and individual businessmen as residents of a special economic zone and shall keep a register of residents of a special economic zone;
   2) shall issue by demand of a resident of a special economic zone or on demand of the persons concerned extracts from the register of residents of a special economic zone;
   3) shall submit to the federal executive body authorized to exercise the functions of normative-legal regulation in the area of establishment and functioning of special economic zones an annual report on the results of functioning of special economic zones at the latest on July 1 of the year following the reporting one;
   4) shall exercise control over fulfilment by the resident of special economic zone of agreement for conducting industrial-production, technical-introduction, tourist-recreation activity or activity in the by-port special economic zone in the procedure established by the federal executive body authorised to perform the functions of statutory-legal regulation in the sphere of setting up and functioning of special economic zones;
   5) shall publish at least once a quarter in the prints and electronic mass media determined by the Government of the Russian Federation data on the availability of the land plots which are not leased, of the state and (or) municipal property on the territory of a special economic zone;
   6) shall issue on the basis of an application of a resident of a special economic zone invitations for entry to the Russian Federation of foreign citizens for the purpose of exercising labour activities;  
   7) shall on their own perform the functions of the governmental customer for preparing documentation on the lay-out of territory within the bounds of a special economic zone and on building the engineering, transport, social, innovation and other infrastructures of that zone by using the funds of a federal budget, budget of a subject of the Russian Federation, local budget or transfer the performance of those functions in the procedure to be established by the federal executive body duly authorized to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones, to a joint stock company one hundred percent of whose shares belong to the Russian Federation;
   8) shall manage, and dispose of, the land plots and other immovable property units, which are located within the bounds of a special economic zone and which are in the state and (or) municipal ownership in the procedure established by an agreement on establishing the special economic zone;
   9) shall ensure holding an expert examination of the project documentation;
10) shall issue permissions for construction and also obtain specifications for connection to the networks of engineering-technical supply and effect the transfer of those specifications and permissions for construction to individual entrepreneurs, legal entities carrying out construction or reconstruction;

11) shall exercise other powers provided for by this Federal Law.

2. Bodies of management of special economic zones shall, for purposes of performing their functions involved in creation on account of the funds of a federal budget, budget of a subject of the Russian Federation, local budget, of objects of realty located within the bounds of a special economic zone and on the territory adjoining thereto and in managing those and earlier built object, have the right to engage the services of a joint stock company one hundred percent of whose shares belong to the Russian Federation or a management company in the procedure to be established by the federal executive authority duly authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning special economic zones.

Chapter 4. Legal Status of Residents of a Special Economic Zone

Article 9. Resident of a Special Economic Zone

1. As a resident of an industrial-and-production special economic zone shall be deemed a profit-making organization, except for a unitary enterprise, which is registered in compliance with the laws of the Russian Federation on the territory of the municipal formation, within whose limits the special economic zone is located, and which has made with the bodies in charge of management of special economic zones an agreement on exercising industrial-and-production activities in the procedure and under the terms and conditions provided for by this Federal Law.

2. As a resident of a technological-and-innovative special economic zone shall be deemed an individual businessman or a profit-making organization, except for a unitary enterprise, which are registered in compliance with laws of the Russian Federation on the territory of the municipal formation within whose limits the special economic zone is located and which have made with the managerial bodies in charge of managing special economic zones an agreement on exercising technological-and-innovative activities in the procedure and under the terms and conditions that are provided for by this Federal Law.

2.1. Residents of a tourism-recreational special economic zone shall be an individual entrepreneur, a commercial organisation (except for a unitary enterprise) duly registered in accordance with the legislation of the Russian Federation on the territory of a municipal entity within the bounds of which a special economic zone is located (on the territory of one of the municipal entities when a tourism-recreational special economic zone is located on the territories of several municipal entities) that have made with the special economic zones management bodies an agreement for conduct of tourism-recreational activity in the procedure and on the terms and conditions which are stipulated under this Federal Law.

2.2. The resident of the by-port special economic zone shall be a commercial organisation, except for unitary enterprise, registered under the legislation of the Russian Federation on the territory of a municipal entity within the bounds of which a special economic zone is situated (on the territory of one of municipal entities when the by-port special economic zone is situated on territories of several municipal entities) and which made an agreement with the management bodies of special economic zones for conducting activity in the by-port special economic zone in the procedure and on the terms which are provided under this Federal Law.

3. An individual businessman or a profit-making organization shall be deemed residents of a special economic zone as of the date of making the appropriate entry to the register of residents of the special economic zone.

4. Special economic zones management bodies shall enter in the register of residents of a special economic zone a note on the registration of the said person within three days from the date of signing with him/her an agreement for conduct of industrial production, engineering-new-technique-introduction, tourist-recreation activity or activity in the by-port special economic zone.

5. Bodies in charge of managing special economic zones shall issue to a resident thereof the certificate proving the registration of the person as a resident of the special economic zone. The form of the certificate shall be endorsed by the federal executive body authorized to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

6. Managerial bodies of special economic zones shall report data on registration of a person as a resident of a special economic zone to the tax body or customs body within the day following the date of registration.

7. Special economic zones management bodies shall present to the customs and tax bodies within the time limits fixed in Part 6 hereof, a copy of the agreement for the carrying out (conduct) of industrial-production, engineering-new-technique-introduction, tourist-recreation activity or activity in the by-port special economic zone.
8. A person may be stripped of the status of resident of special economic zone only judicially in instances specified under this Federal law and deprivation of that status shall entail the termination of agreement for carrying on (conduct of) industrial production, engineering-new-technique-introduction, tourist-recreation activity or activity in the by-port special economic zone.

9. Bodies in charge of managing special economic zones shall make to the register of a special economic zone an entry on depriving a person of the status of a resident of the special economic zone within three days as of the date of receipt of a court decision that has become legally valid on deprivation the person of the status of a resident of the special economic zone.

10. Bodies in charge of managing special economic zones shall report on the deprivation of a person of the status of a resident of a special economic zone to the customs and tax bodies within the day following the date of making the appropriate entry to the register of residents of the special economic zone.

**Article 10. Procedure for Exercising Business Activities on the Territory of a Special Economic Zone**

1. A resident of an industrial-and-production special economic zone shall only be entitled to exercise on the territory of the special economic zone industrial-and-production activities within the limits provided for by an agreement on exercising industrial-and-industrial activities. For the purposes of this Federal Law, industrial-and-production activities shall mean the production and (or) processing of commodities (products) and sale thereof.

2. A resident of a technological-and-innovative special economic zone shall only be entitled to exercise on the territory of the special economic zone technological-and-innovative activities within the limits provided for by an agreement on exercising industrial-and-industrial activities. For the purposes of this Federal Law, technological-and-innovative activities shall mean the creation and sale of scientific-and-technical products, their bringing up to the industrial application, including manufacture, testing and sale of development batches thereof, as well as the creation of software products, systems of data collection, processing and transfer, systems of distributed computing and of rendering services of promotion and servicing of such products and systems.

2.1. A resident of a tourism-recreational special economic zone shall have the right to conduct in a special economic zone the tourism-recreational activity only as far as is stipulated under agreement for conduct of tourism-recreational activity. For the purposes of this Federal law the tourism-recreational activity shall mean the activity of legal entities or individual entrepreneurs associated with the construction, re-construction, operation of tourist industry facilities, facilities designed for citizens' sanatoria-resort medical treatment, medical rehabilitation and recreation and also with tourist activity and the activity of developing deposits of mineral water, medicinal mud and other natural medicinal resources, extraction and use thereof, including the activity associated with citizens' sanatoria-resort treatment and prevention of diseases, medical rehabilitation, organisation of recreation and commercial bottling of mineral water.

2.2. The resident of the by-port special economic zone shall have the right to conduct within the special economic zone only port-related activity and also the activity in cases stipulated under agreement for conducting activity in the by-port special economic zone, associated with the construction, reconstruction and operation of infrastructure facilities of sea port, river port or airport. For purposes of this Federal Law the port-related activity shall imply the following activities conducted on territories of sea ports, river ports or airports:

1) loading-unloading operations;
2) warehousing and storage of goods and also provision of transport-forwarding services;
3) getting ships and aircraft ready, procurement of ship's supplies and on-board reserves, equipment of same;
4) repairs, technical maintenance and modernisation of sea-going vessels and river boats, of aircraft and aviation equipment, including of aviation engines and other associated items;
5) processing of water biological resources;
6) operations involved in getting the goods ready for sale and transportation (packing, sorting, re-packing, division of consignment, marking and similar operations);
7) ordinary assembly and other operations whose performance does not substantially affect the condition of goods, in line with the list to be approved by the Government of the Russian Federation;
8) trading in goods, at the stock-exchange;
9) wholesale trading in goods;
10) providing for the functioning of infrastructure facilities of the by-port special economic zone.

2.3. The construction, reconstruction and operation of facilities of infrastructure in the protective forests located within the bounds of the tourist-recreational special economic zone shall be allowed in line with the specified purpose of lands which are covered by the forests, provided the plan of development and technical-material provision of the tourist-recreational special economic zone identifies areas of projected forest utilisation within the bounds of which it is planned to carry out construction, reconstruction and operation of facilities of infrastructure.
3. Individual businessmen and profit-making organizations that are not residents of a special economic zone shall be entitled to exercise business activities in the special economic zone, except for the by-port special economic zone, in compliance with the laws of the Russian Federation.

4. A resident of a special economic zone shall not be entitled to have branches and representative offices outside the territory of the Russian Federation.

Article 11. Activities of State Control Bodies on the Territory of a Special Economic Zone

1. The federal executive bodies authorized to exercise the state control (supervision) (hereinafter also referred to as state control (supervision) bodies) shall be entitled to take control measures in respect of residents of a special economic zone in compliance with Federal Law No. 134-FZ of August 8, 2001 on Protection of the Rights of Legal Entities and Individual Businessmen When Exercising State Control (Supervision) subject to the provisions provided for by this Article.

2. Measures of control, except for tax and customs control exercised by officials of the tax and customs bodies of the Russian Federation, shall be taken by bodies of governmental control (supervision) in the form of planned comprehensive inspections subject to the provisions provided for by this Article.

3. Planned comprehensive inspections shall be held by bodies of governmental control (supervision) by approbation of the bodies in charge of managing special economic zones. Planned comprehensive inspections shall be held on the basis of a decision issued by bodies in charge of managing special economic zones. In the decision on holding a planned comprehensive inspection must be indicated the subject thereof and the period of time to be inspected.

4. The time period for holding planned comprehensive inspections may not exceed two weeks.

5. In the event of detecting in the course of a planned comprehensive inspection violations by a resident of a special economic zone of the laws of the Russian Federation, officials of the state control (supervision) bodies shall issue to the resident of the special economic zone an order to eliminate the violations. A copy of the order to eliminate the violations shall be handed in at the latest in three days as of the time of drawing up the report on the results of holding a planned comprehensive inspection to the resident of the special economic zone or to a representative thereof against their receipt or shall be delivered thereto in any other way allowing to show the date of receiving the order by the resident of the special economic zone or by the representative thereof. Where it is impossible to deliver an order to eliminate violations to a resident of a special economic zone or to a representative thereof, it shall be sent by registered mail and shall be deemed received upon the expiry of six days as of date of sending it.

6. State control (supervision) bodies shall hold an extraordinary inspection of a resident of a special economic zone upon the expiry of two months as of the date of issuing an order to eliminate violations. In the event of the failure of a resident of a special economic zone to follow an order to eliminate violations before holding an extraordinary inspection, the person may be deprived of the status of a resident of a special economic zone by court decision on the basis of an application of the bodies in charge of managing special economic zones.

7. Extraordinary inspections shall be held by approbation of bodies in charge of managing special economic zones. The time period for holding an extraordinary inspection may not exceed one week.

8. A resident of a special economic zone, when holding by a state control (supervision) body a planned comprehensive inspection, shall be entitled to do the following:

1) to be present, when control measures are taken, to give explanations in respect of the issues pertaining to the subject of the inspection;

2) to receive information whose presentation is provided for by normative legal acts of the Russian Federation;

3) to familiarize himself with the results of control measures and to indicate in reports whether it is familiar with it or not, whether it agrees with them or not, as well as with individual actions of officials of state control (supervision) bodies;

4) to appeal against actions (omission to act) of officials of the state control (supervision) in the administrative and (or) judicial procedure in compliance with the laws of the Russian Federation.

9. Tax and customs bodies of the Russian Federation shall exercise tax and customs control on the territory a special economic zone in compliance with the laws of the Russian Federation and advise the special economic zone management bodies of violations that have been detected. In the event of making by a resident of a special economic zone two and more major violations of the tax and(or) customs legislation, the person may be deprived of the status of a resident of the special economic zone as a result of consideration by court of the application of the bodies in charge of managing special economic zones.

Chapter 5. Agreement on Exercising Industrial-and-Production Activities

Article 12. Subject of an Agreement on Exercising Industrial-and-Production Activities

1. Under an agreement for conduct of industrial-production activity the resident of a special economic zone shall undertake to conduct in a special economic zone within the validity of the agreement
the industrial-production activity specified in the agreement, including to carry out investments in the amount and within the time-limits which are fixed in the agreement while the special economic zone management bodies shall be obligated within the period fixed in the agreement to make with the resident of the special economic zone a contract for lease of a land plot located within the bounds of a special economic zone which has been put on a cadastre registration for account of the resident, to carry out industrial-production activity over the period of validity of the agreement, unless a shorter period has been applied for by the resident. An approximate form of contract for lease of a land plot and methodology for rent assessment shall be established by the federal executive body authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones. The rent and other payments for the land plot that has been passed over for lease shall be channelled to the budget of a relevant level of the budgetary system of the Russian Federation.

2. Under an agreement on exercising industrial-and-production activities a resident of a special economic zone shall be obliged to make capital investments shown in roubles in the amount equal to at least ten million euros (except for intangible assets) at the exchange rate of the Central Bank of the Russian Federation as of the date of filing an application for making an agreement on exercising industrial-and-production with the bodies in charge of managing special economic zones. In so doing, a resident of a special economic zone shall be obliged to make capital investments shown in roubles equal to at least one million euros (except for intangible assets) at the exchange rate of the Central Bank of the Russian Federation as of the date of filing the applications for making the agreement on exercising industrial-and-production activities with the bodies in charge of managing special economic zones within one year as of the date of making the said agreement.

3. Abolished.

4. An agreement on exercising industrial-and-production activities must provide for the time period for presenting by a resident to bodies in charge of managing special economic zones the project documentation, required for taking measures provided for by the business-plan, for an expert examination thereof.

5. A resident of a special economic zone shall not be entitled to transfer its rights and duties under an agreement on exercising industrial-and-production activities to another person.

6. A model form of an agreement on exercising industrial-and-production activities shall be endorsed by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

Article 13. Documents Required for Making an Agreement on Exercising Industrial-and- Production Activities

1. The person intending to obtain the status of a resident of a special economic zone shall submit to the bodies in charge of managing special economic zones an application for making an agreement of exercising industrial-and-production activities that must contain the following:
   1) data on the applicant's supposed activities corresponding to the type of the special economic zone;
   2) data on the area of the land plot required for the applicant's supposed activities;
   3) data on the supposed volumes of capital investments, including the volume of capital investments within the year as of the date of making an agreement on exercising industrial-and-production activities.

2. An applicant shall attach the following to the application for making an agreement on exercising industrial-and-production activities:
   1) a copy of the certificate of the state registration;
   2) a copy of the certificate of registration with a tax body;
   3) a copy of the constituent documents;
   4) a business-plan whose form shall be established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones;
   5) a positive opinion concerning the business-plan presented by the applicant which is prepared by a bank or other credit organisation complying with the criteria established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

3. The documents specified in Parts 1 and 2 of this Article shall be accepted by bodies in charge of managing special economic zones according to an inventory thereof. A copy of the inventory bearing a note showing the date of the documents' acceptance by the bodies in charge of managing special economic zones shall be directed (handed in) to the applicant.

4. The bodies in charge of managing special economic zones shall render and direct to an applicant at the latest in ten working days after receiving the documents specified in Parts 1 and 2 of this Article one of the following decisions:
1) on making an agreement of exercising industrial-and-production activities within the time period specified by Part 1 of Article 14 of this Federal Law;

2) on the refusal to make an agreement on exercising industrial-and-production activities indicating the reasonable grounds for the refusal.

5. The refusal to make an agreement on exercising industrial-and-production activities shall be allowable in the following instances:

1) failure of a person to submit the documents specified in Parts 1 and 2 of this Article;

2) absence on the territory of a special economic zone of a vacant land plot complying with the terms and conditions indicated in the application for making an agreement on exercising industrial and economic activities;

3) non-compliance of the applicant's supposed activities with the types of activity whose exercise is permitted on the territory of special economic zone;

4) non-compliance of the supposed volume of capital investments with the requirements established by Part 2 of Article 12 of this Federal Law;

5) non-compliance of the business-plan with the terms and conditions pointed out in the application for making an agreement on exercising industrial-and-production activities.

6. A decision of the bodies in charge of managing special economic zones on the refusal to make an agreement on exercising industrial-and-production activities may be appealed against judicially.

Article 14. Procedure for Making an Agreement on Exercising Industrial-and-Production Activities

1. The bodies in charge of managing special economic zones shall prepare and make with an applicant an agreement on exercising industrial-and-production activities within ten working days as of the date of deciding to make with the applicant an agreement on exercising industrial-and-economic activities.

2. An agreement on exercising industrial-and-production activities shall enter into force as of the date of its signing by the parties.

Article 15. Form of an Agreement on Exercising Industrial-and-Production Activities

An agreement on exercising industrial-and-economic activities shall be made in writing by way of drawing up a single document signed by the parties.

Article 16. Validity Term of an Agreement on Exercising Industrial-and-Production Activities

An agreement on exercising industrial-and-production shall be made for a term not exceeding the time period left before termination of a special economic zone.

Article 17. Procedure for Holding the State Expert Examination of Project Documentation and the State Expert Examination of Engineering Survey Results

1. A resident of a special economic zone within the time period provided for by an agreement on exercising industrial-and-production activities shall present to the bodies in charge of managing special economic zones engineering survey results and the project documentation for holding the state expert examination of project documentation and the state expert examination of the engineering survey results which is required for exercising the activities provided for by the business-plan. A procedure for holding the state expert examination of project documentation and the state expert examination of engineering survey results shall be determined by the legislation on town-planning activity subject to the specifics established by this Article.

2. The bodies in charge of managing special economic zones shall ensure holding the state expert examination of project documentation and the state expert examination of engineering survey results at the expense of a resident of a special economic zone in compliance with the laws of the Russian Federation.

3. The state expert examination of project documentation and the state expert examination of engineering survey results shall be held within a time period of forty five days at the most as of the date of submitting all necessary documentation.

4. Abrogated.

5. Abrogated.

6. The special economic zones management bodies shall arrange that the resident of special economic zone receive a permission for construction.

Article 18. Changing the Terms and Conditions of an Agreement on Exercising Industrial-and-Production Activities

1. If a resident of a special economic zone intends to change the terms and conditions of an agreement on exercising industrial-and-production activities, it shall submit the following documents to the bodies in charge of managing special economic zones:
1) a business-plan whose form is established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones;

2) a positive opinion in respect of the business plan presented by an applicant, which is prepared by a bank or other credit organizations that comply with the criteria established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

2. The documents specified in Part 1 of this Article shall be accepted by the bodies in charge of managing special economic zones according to an inventory. A copy of the inventory bearing a note on the date of receiving the documents by the bodies in charge of managing special economic zones shall be directed (handed in) to the applicant.

3. The bodies in charge of managing special economic zones at the latest in ten working days as of the date of receiving the documents specified in Part 1 of this Article shall render and direct to a resident of a special economic zone one of the following decisions:

1) on changing terms and conditions of an agreement on exercising industrial-and-production activities;

2) on the refusal to change the terms and conditions of an agreement on exercising industrial-and-production activities.

Article 19. Termination of an Agreement on Exercising Industrial-and-Economic Activities

The operation of an agreement on exercising industrial-and-production activities shall be terminated:

1) upon the expiry of the time period for which the agreement on exercising industrial-and-production activities is made;

2) in the event of dissolving the agreement on exercising industrial-and-production activities;

3) in the event of termination of the contract of lease of the land plot provided for by the agreement on exercising industrial-and-production activities, except for the instances when a contract of lease is dissolved in connection with redemption of the land plot;

4) in event of depriving a person of the status of a resident of a special economic zone;

5) in the event of an early termination of a special economic zone.

Article 20. Dissolution of an Agreement on Exercising Industrial-and-Production Activities

1. It shall be allowable to dissolve an agreement on exercising industrial-and-production activities by arrangement of the parties.

2. An agreement on exercising industrial-and-production activities may be dissolved judicially on demand of either party in connection with a major violation of the terms and conditions of the agreement by the other party, with a major change of circumstances, as well as for other reasons provided for by this Federal Law.

3. The following shall be deemed a major violation by a resident of a special economic zone of the terms and conditions of an agreement on exercising industrial-and-manufacturing activities:

1) failure to submit to the bodies in charge of managing special economic zones within the time period established by the agreement on exercising industrial-and-production activities project documentation for an expert examination and for coordination thereof;

2) failure to make capital investments in the volume and within the time period provided for by the agreement on exercising industrial-and-production activities;

3) exercising on the territory of the special economic zone business activities which are provided for by the agreement on exercising industrial-and-production activities.

4. Should the special economic zones management bodies refuse to make a contract of lease of a land plot, the resident of special economic zone shall have the right to apply to court for dissolving the agreement made to carry on (conduct) industrial production activity or for making a contract of lease of the land plot.

5. In an agreement on exercising industrial-and-production activities may be specified other actions of a resident of a special economic zone and (or) the bodies in charge of managing special economic zones recognizable by the parties as major violations of the agreement on exercising industrial-and-production activities.

6. An agreement on exercising industrial-and-production activities may be dissolved judicially on demand of the bodies in charge of managing special economic zones, where there is a negative summary expert opinion in respect of project documentation, if the documentation is not finished off within a reasonable time subject to the observations and proposals stated in the said opinion and is not presented for an expert examination thereof.

7. In the event of termination of an agreement on exercising industrial-and-production activities for the reason provided for by Part 6 of this Article, the expenses borne by a resident of a special economic zone or the bodies in charge of managing special economic zones shall render and direct to the land plot.
economic zone in connection with execution of the agreement on exercising industrial-and-production activities shall not be reimbursed.

**Article 21. Effects of Termination of an Agreement on Exercising Industrial-and-Production Activities**

1. In the event of termination of an agreement on exercising industrial-and-production activities, a person shall loose the status of a resident of a special economic zone.

2. The person that has lost the status of a resident of a special economic zone, including in connection with an early termination of operation of an agreement on exercising industrial-and-production activities, shall be entitled to exercise business activities on the territory of the special economic zone on general terms.

3. The person that has lost the status of a resident of a special economic zone, including in connection with an early termination of an agreement on exercising industrial-and-production activities, shall be entitled to dispose of the movable and immovable property on the territory of the special economic zone possessed by it at its discretion in compliance with the civil legislation of the Russian Federation, provided that the terms established by Article 37 of this Federal Law are observed.

4. In the event of an early termination of an agreement on exercising industrial-and-production activities in connection with major violations of its terms and conditions by a resident of a special economic zone, the person that has lost the status of a resident of the special economic zone shall be obliged to pay a fine in the amount provided for by the agreement on exercising industrial-and-production activities.

5. In the event of termination of an agreement on exercising industrial-and-production activities, the contract of lease of state and (or) municipal property or the contract of lease of a land plot made under the terms and conditions provided for by the agreement on exercising industrial-and-production activities, shall be terminated.

**Chapter 6. An Agreement on Exercising Technological-and-Innovative Activities**

**Article 22. Subject of an Agreement on Exercising Technological-and-Innovative Activities**

1. Under an agreement on exercising technological-and-innovative activities, a resident of a special economic zone within the validity term of the agreement shall undertake to exercise the technological-and-innovative activities provided for by the agreement, while the bodies in charge of managing special economic zones shall undertake within the time period specified in the agreement to make with a resident of the special economic zone a contract of lease of the state and (or) municipal property located on land plots within the bounds of the special economic zone for exercising technological-and-innovative activities.

2. An agreement on exercising technological-and-innovative activities may provide for the duty of the bodies in charge of managing special economic zones to make with a resident of a special economic zone a contract of lease of a land plot situated within the bounds of the special economic zone and registered in the cadastre at the expense of the resident, for the validity period of the agreement on exercising technological-and- innovative activities, unless a shorter period is declared by the resident.

3. An agreement on exercising technological-and- innovative activities may provide for the time period for presenting by a resident to the bodies in charge of managing special economic zones the project documentation required for taking the measures stipulated by the business-plan for the purpose of holding an expert examination thereof.

4. A contract of lease of state and (or) municipal property shall be made with a resident of a special economic zone for the validity period of an agreement on exercising technological-and-innovative activities, unless a shorter term is declared by the resident. A model form of the contract of lease and the methodology of rent assessment shall be established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones. The rent and other payments for the state and (or) municipal immovable property located on the land plots within the bounds of the special economic zone shall be remitted to the budget of the appropriate level of the budget system of the Russian Federation in compliance with the laws of the Russian Federation.

5. A resident of a special economic zone shall not be entitled to transfer its rights and duties under an agreement on exercising technological-and- innovative activities to another person.

6. A model form of an agreement on exercising technological-and-innovative activities shall be endorsed by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

**Article 23. Documents Required for Making an Agreement on Exercising Technological-and-Innovative Activities**
1. The person intending to obtain the status of a resident of a special economic zone shall file with the bodies in charge of managing special economic zones an application for making an agreement on exercising technological-and-innovative activities that must contain the following:

1) data on the applicants' supposed activity corresponding to the type of the special economic zone;
2) data on the state and (or) municipal property required for the supposed activity of the applicant.

2. An applicant shall attach the following to the application for making an agreement on exercising technological-and-innovative activities:

1) a copy of the certificate of the state registration;
2) a copy of the certificate of registration with a tax body;
3) copies of the constituent documents (for legal entities);
4) a business-plan whose form shall be established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

3. The documents specified in Parts 1 and 2 of this Article shall be accepted by the bodies in charge of managing economic zones according to an inventory thereof. A copy of the inventory bearing a note on the date of receiving the documents by the bodies in charge of managing special economic zones shall be directed (handed in) to the applicant.

4. The bodies in charge of managing special economic zones at the latest in ten working days as of the date of receiving the documents specified in Parts 1 and 2 of this Article shall render and direct to an applicant one of the following decisions:

1) on transferring the application for making an agreement on exercising technological-and-innovative activities to the expert council for technological-and-innovative special economic zones formed by the federal executive body authorised to exercise the functions of managing special economic zones;
2) on the refusal to consider the application for making an agreement on exercising technological-and-innovative activities.

5. The refusal to consider an application for making an agreement on exercising technological-and-innovative activities shall be only allowable in the following instances:

1) failure of a person to submit the documents specified in Parts 1 and 2 of this Article;
2) non-availability on the territory of a special economic zone of the state and (or) municipal property that satisfies the terms of the application and is not in the ownership or use of third persons;
3) non-compliance of the applicant's supposed activities with types of activity whose exercise is permitted on the territory of the special economic zone.

6. The bodies in charge of managing special economic zones shall be obliged to specify in the decision to deny consideration of the application for making an agreement on exercising technological-and-innovative activities reasonable grounds for such refusal. The decision may be appealed against judicially.

7. An expert assessment of a business-plan shall be effected by the expert council for technological-and-innovative special economic zones on the basis of the criteria established by the federal executive body authorised to exercise the functions of normative-and-legal regulation in the area of establishment and functioning of special economic zones.

8. At the latest in thirty working days as of the date of receiving an application and a business-plan the expert council for technological-and-innovative special economic zones shall render and direct to the bodies in charge of special economic zones one of the following decisions:

1) on supporting the business-plan;
2) on the refusal to support the business-plan.

9. The refusal to support a business plan shall be allowable in the following instances:

1) non-compliance of the business-plan with the criteria established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones in compliance with this Federal Law;
2) non-compliance of the business-plan with the terms of the application for making an agreement on exercising technological-and-innovative activities.

10. Within three working days as of the date of receiving a decision of the expert council for technological-and-innovative special economic zones the bodies in charge of managing special economic zones shall direct to an applicant a notice in writing:

1) on making an agreement on exercising technological-and-innovative activities within the time period specified in Part 1 of Article 24 of this Federal Law, provided that the expert council for technological-and-innovative special economic zones renders a decision on supporting the business-plan;
2) on the refusal to make an agreement on exercising technological-and-innovative activities, provided that the expert council for technological-and-innovative special economic zones renders a decision on the refusal to support the business-plan.
Article 24. Procedure for Making an Agreement on Exercising Technological-and-Innovative Activities

1. The bodies in charge of managing special economic zones shall prepare and make an agreement on exercising technological-and-innovative activities with an applicant under the terms specified in the application for making the agreement on exercising technological-and-innovative activities.

2. The agreement shall enter into force as of the date of its signing by the parties.

Article 25. Form of an Agreement on Exercising Technological-and-Innovative Activities

An agreement on exercising technological-and-innovative activities shall be made in writing by way of drawing up a single document to be signed by the parties.

Article 26. Validity Term of an Agreement on Exercising Technological-and-Innovative Activities

An agreement on exercising technological-and-innovative activities shall be made for a term not exceeding the time period left before termination of a special economic zone.

Article 27. Procedure for Holding the State Expert Examination of Project Documentation and the State Expert Examination of Engineering Survey Results

1. A resident of a special economic zone within the time period provided for by an agreement on exercising technological-and-innovative activities shall present to the bodies in charge of managing special economic zones engineering survey results and the project documentation for holding the state expert examination of project documentation and the state expert examination of the engineering survey results which is required for exercising the activities provided for by the business-plan. A procedure for holding the state expert examination of project documentation and the state expert examination of engineering survey results shall be determined by the legislation on town-planning activity subject to the specifics established by this Article.

2. The bodies in charge of managing special economic zones shall ensure holding the state expert examination of project documentation and the state expert examination of engineering survey results at the expense of a resident of a special economic zone in compliance with the laws of the Russian Federation.

3. The state expert examination of project documentation and the state expert examination of engineering survey results shall be held within the time period of forty five days at the most as of the date of submitting all necessary documentation.

4. Abrogated.

5. Abrogated.

6. The special economic zones management bodies shall arrange that the resident of special economic zone receive a permission for construction.

Article 28. Changing the Terms and Conditions of an Agreement on Exercising Technological-and-Innovative Activities

1. The terms of an agreement on exercising technological-and-innovative activities may be changed by agreement of the parties in the procedure provided for by Part 2 of this Article.

2. If a resident of a special economic zone intends to change the terms and conditions of an agreement on exercising technological-and-innovative activities, it shall submit to the bodies in charge of managing special economic zones a business-plan whose form shall be established by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

3. At the latest in three working days as of the date of receiving the business-plan indicated in Part 2 of this Article, the bodies in charge of managing special economic zones shall pass over the business-plan to the expert council for technological-and-innovative special economic zones.

4. The expert council at the latest in ten working days as of the date of receiving the business-plan specified in Part 2 of this Article shall render and direct to the bodies in charge of managing special economic zones one of the following decisions:

   1) on the support of the business-plan;
   2) on the refusal to support the business-plan.

5. Within three days as of the date of receiving a decision of the expert council for technological-and-innovative special economic zones the bodies in charge of managing special economic zones shall direct to a resident of a special economic zone a notice in writing:

   1) on changing the terms and conditions of an agreement on exercising technological-and-innovative activities;
   2) on the refusal to change the terms and conditions of an agreement on exercising technological-and-innovative activities.

Article 29. Termination of an Agreement on Exercising Technological-and-Innovative Activities
The validity of an agreement on exercising technological-and-innovative activities shall be terminated:
1) upon the expiry of the time period for which the agreement on exercising technological-and-innovative activities is made;
2) in the event of dissolving an agreement on exercising technological-and-innovative activities;
3) in the event of depriving a person of the status of a resident of a special economic zone;
4) in the event of early termination of a special economic zone.

Article 30. Dissolution of an Agreement on Exercising Technological-and-Innovative Activities
1. It shall be allowable to dissolve an agreement on exercising technological-and-innovative activities by arrangement of the parties.
2. An agreement on exercising technological-and-innovative activities may be dissolved judicially on demand of either party in connection with a major violation of the terms and conditions of the agreement by the other party or with a major change of the circumstances.
3. As a major violation by a resident of a special economic zone of the terms and conditions of an agreement on exercising technological-and-innovative activities shall be deemed the exercise on the territory of a special economic zone of business of the activities which are not provided for by the agreement.
4. In the event of a refusal of the bodies in charge of managing special economic zones to make a contract of lease of a land plot and (or) a contract of lease of state and (or) municipal property, a resident of a special economic zone shall be entitled to make a claim with court for dissolution of an agreement on exercising technological-and-innovative activities or for making a contract of lease of the land plot and (or) a contract of lease of the state and (or) municipal property.
5. In an agreement on exercising technological-and-innovative activities may be specified other actions of a resident of a special economic zone and (or) of the bodies in charge of managing special economic zones recognizable by the parties as major violations of the agreement on exercising technological-and-innovative.
6. An agreement on exercising technological-and-innovative activities may be dissolved judicially on demand of the bodies in charge of managing special economic zones, where there is a negative summary expert opinion in respect of project documentation, if the documentation is not finished off within a reasonable time subject to the observations and proposals stated in the said opinion and is not presented for a repeated expert examination.
7. In the event of termination of an agreement on exercising technological-and-innovative activities for the reason provided for by Part 6 of this Article, the expenses borne by a resident of a special economic zone in connection with execution of the agreement shall not be reimbursed.

Article 31. Effects of Termination of an Agreement on Exercising Technological-and-Innovative Activities
1. In the event of termination of an agreement on exercising technological-and-innovative activities, a person shall lose the status of a resident of a special economic zone.
2. The person that has lost the status of a resident of a special economic zone, including in connection with an early termination of validity of an agreement on exercising technological-and-innovative activities, shall be entitled to exercise business activities on the territory of the special economic zone on general terms.
3. The person that has lost the status of a resident of a special economic zone, including in connection with an early termination of an agreement on exercising technological-and-innovative activities, shall be entitled to dispose of the movable and immovable property on the territory of the special economic zone possessed by it at its discretion in compliance with the civil legislation of the Russian Federation, provided that the terms established by Article 37 of this Federal Law are observed.
4. In the event of an early termination of an agreement on exercising technological-and-innovative activities in connection with major violations of its terms and conditions by a resident of a special economic zone, the person that has lost the status of a resident of the special economic zone shall be obliged to pay a fine in the amount provided for by the agreement on exercising technological-and-innovative activities.
5. In the event of termination of an agreement on exercising technological-and-innovative activities, the contract of lease of state and (or) municipal property or the contract of lease of a land plot made under the terms and conditions, provided for by the agreement on exercising technological-and-innovative activities, shall be terminated.

Chapter 6.1. Agreement For Conduct of Tourism-Recreational Activity

Article 31.1. Subject of Agreement for Conduct of Tourism-Recreational Activity
1. The resident of the special economic zone shall, under the agreement for conduct of tourism-recreational activity, be obligated to conduct in a special economic zone the tourism-recreational activity
stipulated under the agreement, within the period of its validity while the special economic zones management bodies shall be obligated to make with the resident of the special economic zone a contract of lease of a land plot located within a special economic zone that has been put on a cadastre registration on account of the resident, within the time-limits fixed in the agreement, for the period of its validity, unless a shorter period has been applied for by the resident.

2. An agreement for conduct of tourism-recreational activity may provide for the obligation of the special economic zones management bodies to conclude with the resident of special economic zone a contract of lease of state-owned or municipal real estate located on the land plots within the bounds of a special economic zone for the validity of the agreement, unless a shorter period has been applied for by the resident. An approximate form of contract of lease and the methodology of rent assessment shall be such as may be established by the federal executive body duly authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones. The rent and other payments due for the state-owned and municipal real estate located on the land plots within the bounds of a special economic zone shall be channelled to the budget of a relevant level of the budgetary system of the Russian Federation as is envisaged under the legislation of the Russian Federation.

3. An agreement for carrying on tourism-recreational activity shall set the time-limits for submission by the resident of the special economic zone to the special economic zones management bodies of design documentation required to carry on activities stipulated by the business plan for purposes of experts' examination of that documentation.

4. The resident of the special economic zone shall have no right to assign its rights and obligations under the agreement for conduct of tourism-recreational activity to any other person.

5. A standard form of agreement for conduct of tourism-recreational activity shall be approved by the federal executive authority duly authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones.

Article 31.2. Documents Essential for Making Agreement for Conduct of Tourism-Recreational Activity

1. A person intending to obtain the status of a resident of a special economic zone shall submit to the special economic zones management bodies an application for making an agreement for conduct of tourism-recreational activity that shall include:
   1) data on the intended activity of the applicant corresponding to the type of a special economic zone;
   2) data on the floor area of a land plot necessary for conduct of the intended activity of the applicant;
   3) data on the state-owned and/or municipal property essential for conduct of the intended activity of the applicant.

2. The applicant shall attach to the application for making an agreement for the conduct of tourism-recreational activity:
   1) copy of certificate of state registration;
   2) copy of certificate of having been registered with a tax body;
   3) copy of constituent documents (in case of legal entities);
   4) business plan the form of which shall be established by the federal executive body authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones;
   5) positive opinion of the submitted business plan prepared by a bank or other credit institution which complies with the criteria set by the federal executive body authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones;
   6) other documents specified under the legislation of the Russian Federation in respect of conducting tourism-recreational activity.

3. The documents specified in Parts 1 and 2 of this Article shall be accepted by the special economic zones management bodies against a list. A copy of the list bearing a note as to the date when the documents were accepted shall be forwarded or delivered by the special economic zones management bodies to the applicant.

4. The special economic zones management bodies shall, no later than ten working days after the documents specified in Parts 1 and 2 of this Article were accepted, take and forward a letter of their decision either to support a business plan and to make agreement for conduct of tourism-recreational activity within the time-limits fixed in Part 1 of Article 31.3 of this Federal law or to refuse to make an agreement for conduct of tourism-recreational activity, stating well-motivated grounds for the refusal.

5. Refusal to make an agreement for conduct of tourism-recreational activity shall be allowed in case of:
   1) failure of the applicant to submit the documents specified in Parts 1 and 2 of this Article;
   2) non-availability in a special economic zone of a vacant land plot that would meet the conditions stated in the application for making an agreement for conducting tourism-recreational activity;
3) non-availability in a special economic zone of state-owned or municipal property that would meet the conditions stated in the application for making an agreement for conduct of tourism-recreational activity which property has not been transferred into the ownership and/or use of third persons;
4) the intended activity of the applicant being out of conformity with the types of activity whose conduct is allowed in a special economic zone;
5) the business plan falling short of the conditions specified in the application for making an agreement for conduct of tourism-recreational activity.

6. Decision of the special economic zones management bodies to refuse to make an agreement for conduct of tourism-recreational activity may be appealed judicially.

**Article 31.3. Procedure for Making Agreement for Conduct of Tourism-Recreational Activity**

1. The special economic zone management bodies shall prepare and conclude with the applicant an agreement for the conduct of tourism-recreational activity within ten working days of the adoption of the decision to support the business plan and to make an agreement for conduct of tourism-recreational activity on the terms and conditions specified in the application for making agreement for conduct of tourism-recreational activity.

2. An agreement for conduct of tourism-recreational activity shall take effect from the day when it is signed by the parties.

**Article 31.4. Form of Agreement for Conduct of Tourism-Recreational Activity**

Agreement for conduct of tourism-recreational activity shall be made in writing by making up a single document signed by the parties.

**Article 31.5. Period of Agreement for Conduct of Tourism-Recreational Activity**

Agreement for conduct of tourism-recreational activity shall be made for a period not exceeding the period left before the termination of existence of a special economic zone.

**Article 31.6. Procedure for Conducting the State Expert Examination of Project Documentation and the State Expert Examination of Engineering Survey Results**

1. The resident of special economic zone shall, within the time limits fixed in the agreement for conduct of tourism-recreational activity, forward to the special economic zones management bodies engineering survey results and the project documentation for holding the state expert examination of project documentation and the state expert examination of the engineering survey results which is required for exercising the activities provided for by the business-plan. A procedure for holding the state expert examination of project documentation and the state expert examination of engineering survey results shall be determined by the legislation on town-planning activity subject to the specifics established by this Article.

2. The special economic zones management bodies shall provide that the state expert examination of project documentation and the state expert examination of engineering survey results be effected at the expense of the resident of special economic zone as is envisaged under the legislation of the Russian Federation.

3. The state expert examination of project documentation and the state expert examination of engineering survey results shall be held within the period not exceeding forty five days from submission of all the necessary documents.

4. Abrogated.

5. Abrogated.

6. The special economic zones management bodies shall arrange for the resident of a special economic zone be given permission for construction.

**Article 31.7. Altering the Terms and Conditions of Agreement for Conduct of Tourism-Recreational Activity**

1. When the resident of special economic zone intends to alter the terms and conditions of agreement for conduct of tourism-recreational activity, it shall submit to the special economic zones management bodies the following documents:

   1) business plan whose form is fixed by the federal executive body duly authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones;

   2) a positive opinion of the submitted business plan prepared by a bank or other credit institution which complies with the criteria set by federal executive body authorised to perform the functions of statutory legal regulation in the sphere of setting up and functioning of special economic zones;

   3) other documents specified under Item 6 of Part 2 of Article 31.2 of this Federal law.

2. The documents specified in Part 1 of this Article shall be accepted by the special economic zones management bodies against a list. A copy of the list bearing a note of the date when the
documents were accepted shall be forwarded or delivered by the special economic zones management bodies to the applicant.

3. The special economic zone management bodies shall, no later than in ten working days from acceptance of documents specified in Part 1 of this Article, take and communicate to the resident of special economic zone decision to alter the terms and conditions of agreement for conduct of tourism-recreational activity or to refuse to alter those terms and conditions.

Article 31.8. Termination of Agreement for Conduct of Tourism-Recreational Activity
The agreement for conduct of tourism-recreational activity shall be terminated in case of:
1) expiration of the period for which agreement for conduct of tourism-recreational activity was concluded;
2) rescission of the agreement for conduct of tourism-recreational activity;
3) termination of a contract of lease of a land plot stipulated under agreement for conduct of tourism-recreational activity, except for the instance when a contract of lease is rescinded in connection with redemption of a land plot;
4) when a person has been stripped of the status of resident of a special economic zone;
5) early cessation of existence of a special economic zone.

Article 31.9. Rescission of Agreement for Conduct of Tourism-Recreational Activity
1. Rescission of agreement for conduct of tourism-recreational activity shall be allowed by agreement thereto of the parties.
2. Agreement for conduct of tourism-recreational activity may be rescinded by court at the request of either party thereto in connection with any substantial violation of the agreement by the other party, substantial alteration of circumstances and also for other grounds stipulated by this Federal law.
3. A substantial violation by the resident of special economic zone of the terms and conditions of agreement for conduct of tourism-recreational activity shall include:
   1) failure to submit to the special economic zone management bodies within the time-limits fixed by the agreement for conduct of tourism-recreational activity the design documentation to conduct an examination of and get approval for that documentation;
   2) failure to carry out capital investments in the amount and within the time-limits stipulated under agreement for conduct of tourism-recreational activity;
   3) carrying on within a special economic zone business activity not provided for under agreement for conduct of tourism-recreational activity.
4. In case of the refusal of the special economic zones management bodies to make a contract of lease of a land plot and/or contract of lease of state or municipal real estate, the resident of the special economic zone shall have the right to go to court with the claim to rescind the agreement for conduct of tourism-recreational activity or with the claim to make a contract of lease of a land plot and/or contract of lease of state or municipal real estate.
5. Agreement for conduct of tourism-recreational activity may specify other actions of the resident of special economic zone and/or of the special economic zones management bodies that are recognised by the parties to be substantial violation of the terms and conditions of agreement for conduct of tourism-recreational activity.
6. Agreement for conduct of tourism-recreational activity may be rescinded by court at the request of the special economic zone management bodies given an adversary consolidated experts’ conclusion of design documentation unless the design documentation has not been updated with due regard for the comments and proposals set forth in the said conclusion and presented for repeated examination.
7. In case of termination of agreement for conduct of tourism-recreational activity for the grounds stipulated under Part 6 of this Article, the expenses incurred by the resident of special economic zone in connection with the implementation of agreement for conduct of tourism-recreational activity shall not be compensated.

Article 31.10. Consequences of Termination of Agreement for Conduct of Tourism-Recreational Activity
1. In case of termination of agreement for the conduct of tourism-recreational activity a person shall lose the status of a resident of special economic zone.
2. A person that has lost the status of a resident of special economic zone, including in connection with the early termination of agreement for conduct of tourism-recreational activity, shall have the right to carry on entrepreneurial activity in a special economic zone on general terms.
3. A person that has lost the status of a resident of special economic zone, including in connection with early termination of agreement for conduct of tourism-recreational activity shall have the right to dispose of movable and immovable property belonging to it and located within the bounds of a special economic zone, at its own discretion as is provided under civil legislation.
4. Upon early termination of the agreement for conduct of tourism-recreational activity in connection with a substantial violation of its terms and conditions by the resident of a special economic zone, a person that has lost the status of resident of a special economic zone shall be obligated to pay a fine in the amount fixed under agreement for conduct of tourism-recreational activity.

5. Upon termination of agreement for conduct of tourism-recreational activity, the contract of lease of state or municipal immovable property and contract of lease of a land plot made on the terms and conditions stipulated under agreement for conduct of tourism-recreational activity shall terminate.

Chapter 6.2. Agreement for Conducting Activity in the By-port Special Economic Zone

Article 31.11. Subject of Agreement for Conducting Activity in the By-port Special Economic Zone

1. Under Agreement for conducting activity in the by-port special economic zone the resident of the by-port special economic zone shall undertake within the period of that agreement to conduct in the by-port special economic zone entrepreneurial and other activity provided under that agreement and in instances established under this Federal Law to make capital investments in the scope and within periods envisaged under that agreement and/or to provide for the fulfillment of obligation to pay customs duties and taxes in the procedure prescribed under the customs legislation of the Russian Federation while the management bodies of special economic zones shall make, within the time limits fixed in that agreement, with the resident of the by-port special economic zone, a contract of lease of a land plot located within the boundaries of the by-port special economic zone which has been subjected to cadastre registration for the account of the resident’s funds, for the duration of the agreement, unless a shorter period is stated by the resident of the by-port special economic zone and unless other regime of land utilisation was earlier established in relation to the given land plot and exercise control over compliance by the resident of agreement for conducting activity in the by-port special economic zone.

2. When the agreement for activity to be conducted in the by-port special economic zone stipulates activity associated with the construction and reconstruction of infrastructure facilities of sea port, river port or airport, the resident of the by-port special economic zone shall undertake, within the period of that agreement, to make capital investments in Roubles in the amount of:

1) no less than one hundred million Euros (except for intangible assets) at the rate of the Central Bank of the Russian Federation on the day of filing an application for agreement for conduct of activity in the by-port special economic zone to the management bodies of special economic zones in case of construction of new sea port infrastructure facilities;

2) no less than fifty million Euros (except for intangible assets) at the rate of the Central Bank of the Russian Federation on the day of filing an application for agreement for conduct of activity in the by-port special economic zone to the management bodies of special economic zones in case of construction of new river port infrastructure facilities;

3) no less than fifty million Euros (except for intangible assets) at the rate of the Central Bank of the Russian Federation on the day of filing an application for agreement for conduct of activity in the by-port special economic zone to the management bodies of special economic zones in case of construction of new airport infrastructure facilities;

4) no less than three million Euros (except for intangible assets) at the rate of the Central Bank of the Russian Federation on the day of filing an application for agreement for conduct of activity in the by-port special economic zone to the management bodies of special economic zones in case of reconstruction of infrastructure facilities of sea port, river port or airport.

3. The conduct by the resident of the by-port special economic zone of port-related activity is based on submission by it to the customs body of security for payment of customs duties and taxes in the procedure envisaged under the customs legislation of the Russian Federation. The security for payment of customs duties and taxes in case of conducting the port-related activity may not be less than:

1) thirty million Roubles when conducting the port-related activity associated with the warehousing of any goods along with storage of, wholesale or stock-exchange trading in them, including excise goods or mineral raw material;

2) ten million Roubles when conducting the port-related activity associated with the warehousing of goods which are not excise goods or mineral raw material, along with storage of or wholesale stock-exchange trading in them;

3) two and a half million Roubles when conducting other port-related activity.

4. Under agreement for conduct of activity in the by-port special economic zone providing for activity associated with the construction, of infrastructure facilities of new sea port, river port or airport and/or the activity associated with the reconstruction of infrastructure facilities of sea port, river port or airport, the resident of the by-port special economic zone shall undertake within the period fixed under that agreement, to prepare design documentation, carry out state examination of design documentation and perform the functions of the general customer and investor of construction and/or reconstruction of infrastructure facilities of sea port, river port or airport.
5. Under agreement on activity conducted in the by-port special economic zone providing for the conduct of activity associated with construction of infrastructure facilities of new sea port, river port or airport, it is allowed to carry out operations within the water area of sea port, river port and on the territory of airport. In that case, the management bodies of special economic zones shall organise issuing all necessary permits to carry out those operations in compliance with the design documentation agreed upon in the established procedure.

6. Under agreement on activity conducted in the by-port special economic zone providing for conduct of activity associated with construction of infrastructure facilities of new sea port, river port or airport, it shall be allowed to construct outside the by-port special economic zone transport and power-supply infrastructure facilities, water-supply and water-disposal systems and communications lines when that is required in order to conduct activity in the by-port special economic zone. In carrying out the construction no special regime of entrepreneurial activity shall have effect.

7. The agreement on activity conducted in the by-port special economic zone may provide for the obligation of the management bodies of special economic zones to make with the resident of special economic zone a contract of lease of state-owned and/or municipal immovable property available on the land plots situated within the boundaries of the by-port special economic zone, for the period of that agreement, unless a shorter period is applied for by that resident.

8. The agreement on activity conducted in the by-port special economic zone may provide for the obligation of the resident of the by-port special economic zone to dispose, upon rescission of said agreement on the grounds envisaged under Article 31.19 of this Federal Law, of objects of immovable property located within the bounds of the by-port special economic zone and belonging to it by right of ownership, including of projects uncompleted with construction, by selling them to a person registered as resident of the by-port special economic zone.

9. The resident of the by-port special economic zone shall have no right to assign its rights and obligations envisaged under agreement on activity conducted in the by-port special economic zone to any other person.

10. The resident of the by-port special economic zone shall provide assistance to the management bodies of special economic zones exercising control over compliance with the terms and conditions of agreement on activity conducted in the by-port special economic zone, including offer free access to officials of the management bodies of special economic zones to infrastructure facilities belonging to it and located within the by-port special economic zone and furnish, both orally and in writing, required information pertaining to control exercised by those bodies.

11. Standard form of agreement for conduct of activity in the by-port special economic zone shall be approved by the federal executive body authorised to perform the functions of statutory-legal regulation in the sphere of setting up and functioning of special economic zones.

**Article 31.12. Documents Required for Conclusion of Agreement on Activity Conducted in the By-port Special Economic Zone**

1. A person intending to obtain a status of the resident of the by-port special economic zone shall submit to the management bodies of special economic zones an application for agreement for conduct of activity in the by-port special economic zone which shall specify:

   1) data on the applicant's proposed activity consistent with the type of special economic zone;
   2) data on the floor area of a land plot required to conduct the applicant's proposed activity;
   3) data on the proposed amount of capital investments, including the amount of capital investments which shall be made within a year from the date of conclusion of that agreement;
   4) data on the acceptance by customs body of a security for payment of customs duties and taxes in instances envisaged under Article 31.11 of this Federal Law.

2. The applicant shall attach to application for agreement for conduct of activity in the by-port special economic zone:

   1) copy of certificate of state registration;
   2) copy of certificate of putting on the register with a tax body;
   3) copy of constituent documents;
   4) business-plan whose form is prescribed by the federal executive body authorised to perform the functions of statutory-legal regulation in the sphere of setting up and functioning of special economic zones;
   5) positive opinion of the business-plan submitted by the applicant prepared by the bank or other credit institution which shall satisfy the criteria established by the federal executive body authorised to perform the functions of statutory-legal regulation in the sphere of setting up and functioning of special economic zones;
   6) copy of licences to conduct activities subject to licensing as provided under the legislation of the Russian Federation;
   7) documents supporting the data regarding acceptance by the customs body of security of payment of customs duties and taxes in cases specified under Article 31.11 of this Federal Law.
3. The documents specified under Parts 1 and 2 of this article shall be taken by the management bodies of special economic zones against an inventory. A copy of the inventory bearing a note of the date of receipt of documents shall be either sent or handed in to the applicant by the management bodies of special economic zones.

4. The management bodies of special economic zones shall take, not later than within ten working days (in the case of construction of infrastructure facilities of new sea port, river port or airport not later than within thirty working days) after receipt of documents specified under Parts 1 and 2 hereof, decision to make agreement on activity conducted in the by-port special economic zone or to refuse to make such agreement (stating the reasons for the refusal) and send the information on the decision taken to the applicant.

5. Refusal to make agreement on activity conducted in the by-port special economic zone shall be allowed in the case of:
   1) failure of the applicant to submit documents specified under Parts 1 and 2 hereof;
   2) non-availability within the bounds of the by-port special economic zone of a vacant land plot consistent with the terms stated in application for agreement on activity conducted in the by-port special economic zone;
   3) inconsistency of the applicant's proposed activity with activities whose conduct is permitted in the by-port special economic zone;
   4) non-conformity of the proposed amount of capital investments or of the security of payment of customs duties and taxes to the requirements set under Parts 2 and 3 of Article 31.11 of this Federal Law;
   5) inconsistency of the business-plan with the terms stated in the application for agreement on activity conducted in the by-port special economic zone.

6. Decision of the management bodies of special economic zones to refuse to make the agreement may be appealed in court procedure.

Article 31.13. Procedure for Making Agreement on Activity Conducted in the By-port Special Economic Zone

1. The management bodies of special economic zones shall prepare and conclude with the applicant agreement on activity conducted in the by-port special economic zone within ten working days from the date of appropriate decision.

2. Agreement on activity conducted in the by-port special economic zone shall take effect as soon as it is signed by the parties.

Article 31.14. Form of Agreement on Activity Conducted in the By-port Special Economic Zone

Agreement on activity conducted in the by-port special economic zone shall be made in writing by drawing up a single document to be signed by the parties.

Article 31.15. Validity Period of Agreement on Activity Conducted in the By-port Special Economic Zone

Agreement on activity conducted in the by-port special economic zone shall be made for the period not exceeding that left until termination of the by-port special economic zone.

Article 31.16. Procedure for Conducting State Examination of Design Documentation and State Examination of Engineering Survey Results

1. The resident of the by-port special economic zone shall, within the time-limits fixed under agreement on activity conducted in the by-port special economic zone, submit to the management bodies of special economic zones engineering survey results and design documentation essential for carrying out activities provided by the business plan to make it possible to conduct state examination of the design documentation and state examination of engineering survey results.

2. The management bodies of special economic zones shall provide for conduct of state examination of the design documentation and state examination of engineering survey results as is envisaged under the legislation on town-building activity for account of the resident of special economic zone.

3. The management bodies of special economic zones shall arrange receipt by the resident of special economic zone of a permission for construction upon the land plots held in the state or municipal ownership.

Article 31.17. Amending the Terms of Agreement on Activity Conducted in the By-port Special Economic Zone

1. When the resident of by-port special economic zone intends to amend the terms of agreement on activity conducted in the by-port special economic zone, it shall file to the management bodies of special economic zones an application for amending the terms of agreement on activity conducted in the by-port special economic zone and the following documents:
1) business-plan whose form shall be such as may be prescribed by the federal executive body duly authorised to perform the functions of statutory-legal regulation in the sphere of setting up and functioning of special economic zones;

2) positive report on the business plan submitted by the applicant, prepared by the bank or other credit institution which meet the criteria set by the federal executive body authorised to perform the functions of statutory-legal regulation in the sphere of setting up and functioning of special economic zones;

3) other documents related to the amendment of the terms of that agreement with due regard for requirements envisaged under Parts 1 and 2 of Article 31.12 of this Federal Law.

2. The documents specified under Part 1 of this article shall be taken by the management bodies of special economic zones against an inventory. A copy of the inventory stating the date of receipt of those documents shall be either sent or handed in to the applicant by the management bodies of special economic zones. 

3. The management bodies of special economic zones shall take, not later than within ten working days after receipt of documents specified under Part 1 of this Article, decision to amend the terms of the agreement or decision to refuse to amend the terms of the agreement and send information on the decision taken to the resident of special economic zone.

Article 31.18. Termination of Agreement on Activity Conducted in the By-port Special Economic Zone

The effect of agreement on activity conducted in the by-port special economic zone shall terminate in the case of:

1) expiration of the period for which the agreement was made;
2) rescission of that agreement;
3) deprivation of person of the status of the resident of by-port special economic zone;
4) early termination of the by-port special economic zone;
5) termination of the contract of lease of a land plot envisaged under that agreement, except when the contract is terminated in connection with redemption of the land plot.

Article 31.19. Rescission of Agreement on Activity Conducted in the By-port Special Economic Zone

1. Rescission of agreement on activity conducted in the by-port special economic zone shall be allowed by agreement between the parties.

2. Agreement on activity conducted in the by-port special economic zone may be rescinded by court at the request of either party in connection with substantial violation of the terms and conditions of the agreement by the other party, substantial alteration of circumstances and also on other grounds specified under this Federal Law.

3. Substantial violation by the resident of by-port special economic zone of the terms of agreement on activity conducted in the by-port special economic zone shall be:

1) failure to submit to the management bodies of special economic zones within the time-limits fixed under that agreement, design documentation and engineering survey results for purposes of state examination of same;
2) failure to make capital investments in the amount and within the time frame set under that agreement;
3) carrying on in the special economic zone entrepreneurial or other activity not specified under that agreement;
4) failure to furnish to the management bodies of special economic zones within the prescribed dates contained in financial statements, tax accounts, accounting records essential for exercise of control over implementation of that agreement;
5) availability of unfulfilled obligation to pay customs duties and taxes.

4. When the management bodies of special economic zones refuse to make a contract of lease of a land plot and/or contract of lease of state-owned and/or municipal property, the resident of the by-port special economic zone shall have the right to go to court claiming the rescission of agreement on activity conducted in the by-port special economic zone or the conclusion of contract of lease of the land plot and/or contract of lease of the state-owned and/or municipal property.

5. Agreement on activity conducted in the by-port special economic zone may specify other actions of the resident of the by-port special economic zone and/or actions of the management bodies of special economic zones to be regarded by the parties of agreement for conducting activity in the by-port special economic zone as substantial violation of its terms.

6. Agreement on activity conducted in the by-port special economic zone may be rescinded by court decision at the request of the management bodies of special economic zones in the presence of an adverse consolidated experts’ report on the design documentation unless the documentation is to be updated within a reasonable period with due regard for the remarks and proposals set forth in said report and is to be submitted to the management bodies of special economic zones for repeated examination.
7. In case of termination of the agreement on activity conducted in the by-port special economic zone on the grounds stipulated under Part 6 of this Article, the costs sustained by resident of the by-port special economic zone in connection with implementation of that agreement shall not be compensated.

**Article 31.20. Consequences of Termination of Agreement on Activity Conducted in the By-port Special Economic Zone**

1. Upon termination of the agreement on activity conducted in the by-port special economic zone person who acquired the status of resident of by-port special economic zone shall lose that status.
2. Person who lost the status of resident of the by-port special economic zone, including in connection with early termination of agreement on activity conducted in the by-port special economic zone, shall have no right to carry on entrepreneurial activity in the special economic zone on common terms. Importantly, the contract of lease of land plot shall be rescinded.
3. Person who lost the status of resident of the special economic zone, including in connection with early termination of agreement on activity conducted in the by-port special economic zone shall have the right to dispose of both movable and immovable property located in the special economic zone and belonging to it as it deems fit in line with the civil legislation subject to the terms established under Article 37 of this Federal Law.
4. In case of early termination of agreement activity conducted in the by-port special economic zone in view of substantial violation of its terms by resident of the by-port special economic zone, person who lost the status of resident of the by-port special economic zone shall be obligated to pay a fine in the amount fixed under that agreement.
5. In case of termination of agreement on activity conducted in the by-port special economic zone the contract of lease of state-owned and/or municipal property and the contract of lease of land plot concluded on the terms and conditions envisaged under that agreement shall terminate.

**Chapter 7. Procedure for Allotting Land Plots Located within the Bounds of a Special Economic Zone and Procedure for Using the Said Land Plots**

**Article 32. Procedure for Land Tenure in a Special Economic Zone**

1. The bodies in charge of managing special economic zones shall manage, and dispose of, the land plots within its bounds on the basis of an agreement on the establishment of a special economic zone in compliance with the laws of the Russian Federation and subject to the provisions of this Federal Law.
2. The land plots within the bounds of a special economic zone may be only allotted for temporary possession and tenure on the basis of a contract of lease.
3. Tenants of the land plots within the bounds of a special economic zone that have in their ownership the immovable property units created by them shall be entitled to redeem the land plots under the said units in compliance with the laws of the Russian Federation.
4. The land plot located within the bounds of the by-port special economic zone may be confiscated from the owner for state or municipal needs by it being bought out by the state or by selling it at public tender in the procedure envisaged under Articles 279-282 and 284-286 of the Civil Code of the Russian Federation. The federal executive bodies, executive bodies of the subjects of the Russian Federation, local self-government bodies authorised to take decision on confiscation of land plots located within the bounds of the by-port special economic zone, for state or municipal needs, the procedure for preparing and taking those decisions shall be such as prescribed under the federal land legislation.

**Article 33. Contract of Lease of a Land Plot**

A model form of a contract of lease of a land plot and the methodology of rent assessment shall be determined by the federal executive body authorised to exercise the functions of normative legal regulation in the area of establishment and functioning of special economic zones.

**Article 34. Rent**

1. The maximum amount of rent due for land plots made available to the resident of special economic zone on the basis of agreement for carrying out (conduct of) industrial-production, engineering-new-technique-introduction, tourist-recreation activity or activity in the by-port special economic zone shall be fixed by a decision of the Government of the Russian Federation on Setting Up Special economic zones.
2. The rent and other payments for the land plots located within the bounds of a special economic zone shall be remitted to the budget of the appropriate level of the budget system of the Russian Federation in compliance with the laws of the Russian Federation.

**Article 35. Disposal of the Land Plots within the Bounds of a Special Economic Zone**
A resident of a special economic zone using on a leasehold basis a land plot which is in the state or municipal ownership shall not be entitled to let it on sub-lease (sub-tenancy) and to transfer its rights and duties under the contract of lease to another person (transfer of lease), to grant the land plot for a gratuitous time use, as well as to put the rights of lease in pledge, or to contribute them to the authorised capital of economic partnerships and companies or to a producer's cooperative as a share.

Chapter 8. Taxation of Residents of Special Economic Zones and Customs Treatment in Special Economic Zones

Article 36. Taxation of Residents of Special Economic Zones

Resident of a special economic zone shall be taxed in compliance with the laws of the Russian Federation on taxes and fees.

Article 37. Customs Treatment of Free Customs Zone

1. A free customs zone shall mean the customs treatment under which foreign commodities are placed and used within the limits of a special economic zone without paying customs duties and value-added tax, as well as without imposing in respect of the said commodities the bans and restrictions of economic nature established in compliance with the laws of the Russian Federation on the state regulation of foreign trade activities, while Russian commodities shall be placed and used under the terms and conditions applied to exportation in compliance with the customs treatment of export making payment of excise tax and without payment of export customs duties, unless otherwise is stipulated under this article as regards the goods to be placed and/or used in the by-port special economic zone.

1.1. When placing the goods to be placed and/or used in the by-port special economic zone under the customs regime of free customs zone no excise shall be paid.

1.2. The customs regime of free customs zone shall not apply to:

1) transport facilities to be brought into or taken out of the by-port special economic zone in connection with carrying out international and/or domestic transportation of goods, except for the case envisaged under Item 4 of Part 3 hereof;

2) the Russian goods to be placed and/or used in the by-port special economic zone by the bodies of state power, the administration of sea port, river port or airport or persons not residents of the by-port special economic zone who perform in the sea port, river port or airport the functions of ensuring the safety of navigation, safety of aircraft flights, safe operation of infrastructure facilities of sea port, river port or airport or other functions associated with conduct of activity in the sea port, river port or airport.

2. Commodities shall be placed by residents of a special economic zone under the customs treatment of a free customs zone for the purpose of exercising by them industrial-and-production or technological-and-innovative activities.

2.1. The goods to be placed and/or used in the by-port special economic zone shall be considered placed under the customs regime of free customs zone since the time they were brought in the by-port special economic zone which shall not absolve persons from compliance with the bans and limitations upon the importation of goods into the customs territory of the Russian Federation imposed under the laws of the Russian Federation on the state regulation of foreign trade activity. Persons shall be obligated to declare goods to be brought into the by-port special economic zone in cases established hereunder and shall also carry out other actions associated with customs clearance of those goods. The customs clearance of those goods shall be effected in accordance with the customs legislation of the Russian Federation with due regard for the provisions of this Article.

3. The following shall be placed under the customs treatment of a free customs zone:

1) the commodities imported to the customs territory of the Russian Federation from the territories of foreign states;

2) the commodities imported to the customs territory of a special economic zone from the rest of the customs territory of the Russian Federation;

3) the commodities found in the industrial-production or technical-innovation special economic zone and acquired from the persons which are not residents of the special economic zone;

4) transport facilities to be brought into the by-port special economic zone for purposes of their repairs, including overhaul, and/or modernisation. For purposes of this Article those transport facilities shall be regarded as goods.

4. Commodities may be placed on the territory of a special economic zone under the customs treatment of a free economic zone for the whole period of a free economic zone's existence, except for instances when the customs treatment of a free economic zone is terminated in compliance with the regulations of this Article. In the case of placement in the by-port special economic zone of goods brought into the customs territory of the Russian Federation from the territory of foreign states and banned under the legislation of the Russian Federation for importation into the customs territory of the Russian Federation, residents of the by-port special economic zone and/or other persons designated under the
customs legislation of the Russian Federation shall be obligated to carry out actions prescribed under the Customs Code of the Russian Federation and other federal laws.

5. Any operations are allowable in respect of the commodities placed under the customs treatment of a free customs zone, if such operations comply with the terms and conditions of agreements on exercising industrial-and-production, technical-innovation activity or on conduct of activity in the by-port special economic zone.

6. The Government of the Russian Federation, when deciding on the establishment of a special economic zone, shall be entitled to establish a list of forbidden operations in respect of the commodities placed under the customs treatment of a free customs zone.

7. Importation into a special economic zone by residents of special economic zones of goods intended for carrying on industrial production or engineering-new-technique-introduction activities and exportation out of industrial-production or technical-innovation special economic zone of any goods by both residents of special economic zone and non-residents shall be effected by the permission of customs authorities.

7.1. Importation of goods into and exportation of goods out of the by-port special economic zone shall be effected with the permission of customs bodies.

8. The territory of a special economic zone shall be a customs control zone. Customs control shall be exercised by customs authorities in compliance with the customs laws of the Russian Federation. Customs authorities shall identify the commodities imported to the territory of a special economic zone in the procedure established by the federal executive body authorised to exercise the functions of normative legal regulation in the customs area. With the said aims in view, customs authorities shall have the right to demand the documents proving the status of commodities for customs purposes, when importing them to the territory of a special economic zone and using them on the said territory, as well as when exporting them from the territory of a special economic zone.

9. The foreign commodities which are imported to the territory of an industrial-production or technical-innovation special economic zone and which cannot be placed under the customs treatment of a free customs zone in compliance with the provisions of Part 1 of this Article shall be subject to placement under other customs treatment in compliance with the requirements of the customs laws of the Russian Federation.

9.1. The goods brought into the by-port special economic zone for purposes of construction, reconstruction and operation of infrastructure facilities of sea port, river port or airport and also goods brought into the by-port special economic zone from the remaining part of the customs territory of the Russian Federation and not placed outside the by-port special economic zone under the customs regime applicable to to-be-exported goods, shall be declared in keeping with the customs regime of free customs zone.

A customs declaration for goods to be brought into the by-port special economic zone from the remaining part of the customs territory of the Russian Federation shall be submitted not later than within fifteen days from importation of same into the by-port special economic zone. In other cases the goods as they are brought into the by-port special economic zone shall be subject to customs clearance without applying customs procedure of declaration with regard for the following provisions:

1) in case of importation into the by-port special economic zone of foreign goods from territories of foreign states, those goods shall be subject only to such customs operations that shall, under the customs legislation of the Russian Federation, be performed upon arrival of goods into the customs territory of the Russian Federation;

2) in case of importation into the by-port special economic zone of foreign goods and Russian goods from the remaining part of the customs territory of the Russian Federation, the customs body shall receive customs documents to confirm that outside the by-port special economic zone those goods have been placed under the customs regime applicable to to-be-exported goods or under special customs procedure.

9.2. In case of the goods to be brought into the by-port special economic zone from the remaining part of the customs territory of the Russian Federation and placed under the customs regime applicable to to-be-exported goods, outside the by-port special economic zone, the previous customs regime shall be suspended for as long as the goods are available in the by-port special economic zone in accordance with the customs regime of free customs zone and shall be resumed upon departure of said goods outside the customs territory of the Russian Federation, except for the case providing for the alteration of the previous customs regime as is envisaged under the customs legislation of the Russian Federation. The previous customs regime applicable to to-be-exported goods may be substituted by other customs regime upon exportation of goods beyond the bounds of the customs territory of the Russian Federation or upon their importation into the remaining part of the customs territory of the Russian Federation.

9.3. The resident of the by-port special economic zone and other persons designated under the customs legislation of the Russian Federation shall have the right to act as declarant of goods to be brought into the by-port special economic zone and placed under the customs regime of free customs zone or under other customs regime applied for in connection with taking the goods out of the customs
10. The federal executive body authorised to exercise the functions of normative-and-legal regulation in the customs area, shall establish the requirements as to the development, construction and planning of a special economic zone, as well as the terms of access of persons, goods and transport facilities to the territory of a special economic zone, to ensure the efficiency of customs control.

11. Residents of an industrial-production or technical-innovation special economic zone shall submit to the customs body in writing data on the commodities intended for importation to the territory of a special economic zone in compliance with the customs treatment of a free customs zone, on the operations made with them and on the commodities manufactured as a result of such operations, at the latest fifteen days before the start of each calendar year or, in respect of the first batch of commodities to be imported to the territory of a special economic zone, at the latest fifteen days before filing the customs declaration.

12. A resident of a special economic zone within a calendar year but at the most once a quarter shall be entitled to change and (or) supplement data on the set and quantity of the commodities to be imported to the territory of a special economic zone and on the operations made with them reporting the said data to the customs body at the latest fifteen days before filing the customs declaration.

13. The data specified in Parts 11 and 12 of this Article, shall be subject to coordination with the bodies in charge of managing special economic zones, as to the conformity of the set of the commodities, their quantity and operations made with them, to the terms and conditions of an agreement on exercising industrial-and-production or technological-and-innovative activities.

14. The commodities that are not stated in the application of a resident of an industrial-production or technical-innovation special economic zone shall not be subject to placement under the customs treatment of a free customs zone.

15. The form of the application of a resident of an industrial-production or technical-innovation special economic zone and requirements to the data to be shown in it shall be determined by the federal executive body authorised to exercise the functions of normative legal regulation in the customs area.

16. The persons exercising activities on the territory of a special economic zone (residents and non-residents) shall be obliged to register the commodities, imported, exported, stored, manufactured, processed, acquired and sold on the territory of the special economic zone and to submit to the customs authorities reporting documents in respect of these commodities. Any changes concerning the commodities, that take place within the limits of a special economic zone, must be shown in reporting documents. The form of registration and of reporting documents, as well as a procedure for, and time of, submitting reporting documents to customs authorities, shall be established by the federal executive body authorised to exercise the functions of normative legal regulation in the customs area by approbation of the federal executive body authorised to exercise the functions of formulating the governmental policy and of normative legal regulation in the area of taxes and fees.

17. In the case of residents of industrial-production or technical-innovation special economic zone placing under the customs regime of free customs zone foreign goods to be brought into the special economic zone from the remaining part of the customs territory of the Russian Federation or to be acquired from persons who are not residents of special economic zone, the amounts of import customs duties and value added tax shall be paid back by the customs bodies provided exemption from import customs duties and value added tax or the refunding of same is envisaged upon actual exportation of goods from the customs territory of the Russian Federation under the customs legislation of the Russian Federation. The refunding of earlier paid amounts of import customs duties and taxes in relation to foreign goods brought into the by-port special economic zone from the remaining part of the customs territory of the Russian Federation, shall be effected when and if that refunding is envisaged upon the expiration of the customs regime under which said goods were found on the remaining part of the customs territory of the Russian Federation and the declaration of said goods when being placed under the customs regime of free customs zone were made by submitting a customs declaration.

17.1. In bringing goods into the by-port special economic zone the exemption from the value added tax and excise duties, refunding or compensation of earlier paid amounts of the value added tax and excise duty shall be made in relation to Russian Goods placed outside the by-port special economic zone under the customs regime applicable to to-be-exported goods when that exemption, compensation or refunding is envisaged under the legislation of the Russian Federation on taxes and fees upon actual exportation of goods from the customs territory of the Russian Federation and also in relation to Russian goods which are placed under the customs regime of free customs zone and the declaration of which was effected by submitting a customs declaration.

18. In exporting the goods placed under the customs regime of free customs zone, outside the special economic zone (except for shifting the goods to other special economic zone for purposes of use and/or placement of same under the customs regime of free economic zone) or in transferring said goods to non-resident of special economic zone inside the industrial-production or technical-innovation special economic zone, the operation of the customs regime of free customs zone shall be terminated as is
provided under the customs legislation of the Russian Federation and with due regard for the specifics established under this Federal Law.

19. When releasing for free circulation on the rest of the customs territory of the Russian Federation foreign commodities placed under the customs treatment of a free customs zone (including products of their processing, if commodities are subjected to operations not forbidden in a special economic zone, or their waste or remains) or when alienating them to the benefit of the persons that are not residents of an industrial-production or technical-innovation special economic zone, the customs authorities in compliance with the customs laws of the Russian Federation shall collect customs duties, value-added tax and excise taxes at the tax rates current on the date of acceptance by the customs authorities of the customs declaration in connection with exportation of commodities from the territory of a special economic zone to the rest of the customs territory of the Russian Federation or alienation thereof to the benefit of the persons that are not residents of the special economic zone. Notably, the excise duties in relation to the products of processing manufactured in the industrial-production or technical-innovation special economic zone shall be paid provided the products of processing are goods made from foreign and/or Russian commodities that were not subject to excise duty when placed under the customs regime of free customs zone.

20. For the purpose of estimation of the customs duties payable in compliance with Part 19 of this Article shall apply the rates of the customs duties established for a foreign commodity imported to the industrial-production or technical-innovation special economic zone or the rates of customs duties established for a foreign commodity manufactured in the industrial-production or technical-innovation special economic zone as a result of making non-forbidden operations at a payer's choice.

20.1. For purposes of assessing customs duties to be paid under Part 19 of this article the use shall be made of the customs duty rates fixed for foreign goods (including products of processing of same when the goods were subjected to operations not banned in the special economic zone, waste or remainder of same) to be removed from the by-port special economic zone to the remaining part of the customs territory of the Russian Federation.

21. A payer shall specify the system of estimation of the rates of customs duties selected by it as is envisaged under Part 20 of this Article, in the data presented in compliance with Part 11 of this Article.

22. The system of estimation of the rates of customs duties, specified under Part 20 of this Article, may be changed by a payer within a calendar year in the procedure provided for by Part 12 of this Article.

23. For purposes of assessing customs duties to be paid under Part 19 of this Article, in relation to the goods to be taken from the industrial-production or technical-innovation special economic zone over to the remaining part of the Russian Federation territory the customs value and quantity of foreign goods (including those subjected to operations not banned in the special economic zone) shall be determined on the day of placing the same under the customs regime of free customs zone without regard for the value and quantity added in the execution of unbanned operations, including without regard for the value and quantity of Russian goods.

23.1. For purposes of assessing customs duties to be paid under Part 19 of this Article, in relation to the goods to be taken from the by-port special economic zone over to the remaining part of the customs territory of the Russian Federation, the customs value and quantity of foreign goods (including products of their processing when the goods were subjected to operations not banned in the special economic zone, waste and remainder of same) shall be determined on the date of placing the same under the customs regime applied for in connection with removal of goods from the by-port special economic zone. Notably, the customs value of goods shall not include the following costs, provided those are set aside from the price actually paid or to be paid, are declared by the declarant and supported by it documentally:

   1) the costs of construction, installation, assembly, erection, mounting, maintenance or rendering technical assistance in relation to such goods as industrial plants, machines or equipment after those have been brought into the by-port special economic zone;
   2) costs of transportation, processing, storage and pre-sale preparation of goods after those have been brought in the by-port special economic zone;
   3) duties, taxes and fees collected in the Russian Federation.

23.2. For purposes of payment of import customs duty in the absence of documents supporting for customs purposes the status of goods as Russian goods, the goods shall be regarded as foreign goods.

24. For the purpose of estimation of the value-added tax and excise taxes collectible in compliance with Part 19 of this Article, the customs value and quantity of commodities, including those subjected to the operations that are not forbidden in a special economic zone, shall be determined on the date of accepting the customs declaration by a customs body in connection with exportation of commodities from the territory of a special economic zone to the rest of the customs territory of the Russian Federation or alienation thereof to the benefit of the persons that are not residents of the industrial-production or technical-innovation special economic zone.
24.1. For purposes of assessing the value added tax and excise duties, the customs value and quantity of foreign goods brought into the by-port special economic zone from the territory of a foreign state and to be removed on to the remaining part of the customs territory of the Russian Federation in the unchanged condition (except for change in the condition of goods owing to natural wear-and-tear or natural loss or damage due to an accident or the action of force majeur circumstances) within three months from importation of same into the by-port special economic zone shall be determined in line with the rules specified under Part 23.1 of this Article.

25. In order to determine the customs value of commodities in the instance provided for by Parts 23.2 and 24 of this Article, shall apply the general procedure for determination of the customs value of commodities imported to the customs territory of the Russian Federation subject to the following specifics:

1) when determining the customs value on the basis of the method of determining the cost of a transaction with imported commodities, as the customs value shall be deemed the cost of the transaction, that is, the price actually paid or payable for commodities in the event of their sale by a resident person of a special economic zone to a non-resident person of the special economic zone;

2) for the purpose of determining the customs value, as the date of crossing the customs border by the commodities to be assessed shall be deemed the date of accepting the customs declaration by a customs body in connection with importation of commodities from the territory of a special economic zone to the rest of the customs territory of the Russian Federation or alienation thereof to the benefit of non-resident persons of the special economic zone;

3) as the place of commodities’ arrival at the customs territory of the Russian Federation shall be deemed the place of the commodities’ exportation from the territory of a special economic zone when selling commodities to a non-resident of the special economic zone without exportation of the commodities from the territory of the special economic zone.

26. When exporting Russian commodities placed under the customs treatment of a free customs zone from the territory of a special economic zone to the rest of the customs territory of the Russian Federation, as well as when alienating them in the industrial-production or technical-innovation special economic zone to the benefit of the persons that are not residents of a special economic zone, the customs authorities shall collect value-added tax and excise taxes at the tax rates current on the date of acceptance of the customs declaration by a customs body in connection with exportation of commodities from the territory of the special economic zone to the rest of the customs territory of the Russian Federation or alienation thereof to the benefit of the persons that are not residents of the special economic zone. Notably, in removing goods from the industrial-production or technical-innovation special economic zone excise duties in relation to products of processing manufactured in the industrial-production or technical-innovation special economic zone shall be paid when the products of processing are goods made of foreign and/or Russian commodities which are not subject to excise when placing them under the customs regime of free customs zone. The value added tax and excise duties shall also be collected by customs bodies according to the rules stipulated under this part in case of taking Russian goods beyond the bounds of the customs territory of the Russian Federation in compliance with the customs regime applicable to to-be-exported goods, unless exemption from payment, compensation or refund is provided upon actual removal of said goods from the customs territory of the Russian Federation in accordance with the legislation of the Russian Federation on taxes and fees, except for cases of removal of said goods placed beyond the bounds of the by-port special economic zone under the customs regime applicable to to-be-exported goods.

27. Customs registration of Russian commodities shall be effected according to the rules established in compliance with the customs laws of the Russian Federation for customs registration of foreign commodities, when released for free circulation on the customs territory of the Russian Federation.

28. For purposes of assessing value added tax and excise duties to be paid under Part 26 of this Article, the value and quantity of Russian goods, including those subjected to operations not banned in the special economic zone, shall be determined on the day when a customs declaration is taken by a customs body in connection with removal of goods from special economic zone or their alienation in the industrial-production or technical-innovation special economic zone in favor of persons who are not residents of special economic zone. The value of said goods for purposes of assessing value added tax and excise duties shall be determined in accordance with the Tax Code of the Russian Federation.

29. The value added tax and excise duties shall not, in keeping with Parts 26-28 of this Article, be paid in case of transferring the Russian goods to other special economic zone according to the customs regime of free customs zone, provided the special economic zone where the goods are transferred is subject to the customs regime of free economic zone providing for exemption from payment of the value added tax and excise duties upon bringing Russian goods into that special economic zone. Transportation of goods between special economic zones shall be effected in compliance with the rules envisaged by the customs procedure of internal customs transit in relation to foreign goods under the Customs Code of the Russian Federation.
30. When exporting foreign and Russian commodities placed under the customs treatment of a free customs zone from the territory of a free economic zone outside the territory of the Russian Federation, import customs duties and taxes shall not be collected, while export customs duties shall be payable in compliance with the customs treatment of export, except for the foreign commodities imported to the territory of a special economic zone from the territory of a foreign state and exported outside the customs territory of the Russian Federation in an unaltered state without taking into account changes in the state of the commodities as a result of natural wear or natural loss under normal conditions of transportation and storage, and except for the Russian goods placed in the by-port special customs zone for purposes of removal of same beyond the bounds of the customs territory of the Russian Federation when those goods were placed outside the by-port special economic zone under the customs regime applicable to to-be-exported goods. The export customs duties shall not be collected upon the Russian goods placed in the by-port special economic zone under the customs regime applicable to to-be-exported goods and providing in accordance with the Customs Code of the Russian Federation for exemption or conditional exemption from export customs duties.

31. Customs registration of the commodities specified in Part 30 of this Article shall be effected according to the rules established in compliance with the customs laws of the Russian Federation for customs registration of commodities when exporting them under the customs treatment of export, except for the goods that are removed from the by-port special economic zone and whose customs clearance shall be carried out under other customs regime applied for or in relation to which the operation of the customs regime applicable to to-be-exported goods was suspended for as long as those goods are located in the by-port special economic zone with due regard for the following specifics established under this Federal Law.

31.1. Upon departure from the by-port special economic zone of goods placed under the customs regime applicable to goods to be taken beyond the customs territory of the Russian Federation, the resident of the by-port special economic zone shall submit to the customs body transport (shipping) documents to confirm that the place of discharge (port or airport of discharge) is the place situated beyond the bounds of the customs territory of the Russian Federation (bill of lading, water waybill invoice or other document confirming the fact of acceptance of goods for international transportation). When a transport vehicle which is leaving the customs territory of the Russian Federation and which is removing goods beyond the customs territory of the Russian Federation is to make at least one in-transit stopover at sea port, river port or airport situated on the customs territory of the Russian Federation, the resident of the by-port special economic zone shall be obligated, no later than within three days since the departure of goods from the latest sea port, river port or airport, to present to the customs body that issued permission for the goods' departure from the by-port special economic zone, documents confirming the fact of their actual departure beyond the bounds of the customs territory of the Russian Federation.

31.2. In case of failure to present the documents specified under Part 31.1 of this Article or when the documents presented fail to confirm the removal of goods beyond the customs territory of the Russian Federation, those goods shall be regarded as those removed from the by-port special economic zone to the remaining part of the customs territory of the Russian Federation.

In those cases and also in the case of the customs bodies establishing the fact of shifting the goods from the by-port special economic zone to the remaining part of the customs territory of the Russian Federation, the resident of the by-port special economic zone who presented documents upon departure of goods beyond the bounds of the customs territory of the Russian Federation shall pay customs duties and taxes payable upon removal of goods from the by-port special economic zone to the remaining part of the customs territory of the Russian Federation in accordance with the rules envisaged under the customs legislation of the Russian Federation, with due regard for the specifics established under this Part and Parts 31, 31.1 and 31.3 of this Article.

31.3. For purposes of assessing the amounts of customs duties and taxes payable under Part 31.2 of this Article, the use shall be made of the rates of customs duties and taxes and foreign currency rates prevailing on the day of goods' departure from the by-port special economic zone. The customs value of goods and their quantity shall be determined on the day of application of rates of customs duties and taxes.

32. The commodities placed under the customs treatment of a free customs zone may be destroyed on the territory of a special economic zone, in the event of loss by these commodities of their commercial value, under the control (with the permission) of a customs body or alienated to the benefit of another resident of the special economic zone showing the fact of their destruction or alienation in the reporting documents to be submitted to the customs body.

32.1. Within the by-port special economic zone it is allowed to utilise the goods placed under the customs regime of free customs zone, stating the fact of utilisation of same in financial statements to be presented to the customs body.

33. In the event of termination of a special economic zone, the commodities located on its territory that are placed under the customs treatment of a free customs zone, shall be subject to movement to another special economic zone in compliance with the customs treatment of a free customs
zone or to placement under other customs treatment within three months as of the time of termination of the special economic zone.

34. Within the time period established by Part 33 of this Article, the said commodities for customs purposes shall be deemed temporary stored.

35. If a person with the status of a resident of a special economic zone has not moved the commodities placed under the customs treatment of a free customs zone to another special economic zone or has not placed them under other customs treatment, the customs authorities upon the expiry of the time period established by Part 33 of this Article shall dispose of the commodities located on the territory of the special economic zone in compliance with Chapter 41 of the Tax Code of the Russian Federation according to the rules stipulated for disposal of the commodities whose term of temporary storage has expired.

36. The equipment and immovable property units, which are imported to the territory of a special economic zone in compliance with the customs treatment of a free customs zone and (or) made of the commodities, placed under the customs treatment of a free economic zone, and which are possessed by resident persons of the special economic zone at the time of termination of the special economic zone, shall remain in the ownership of the said persons without paying customs duties and taxes and shall acquire the status of those being in free circulation on the customs territory of the Russian Federation.

37. Where a person loses its status of a resident of a special economic zone, including in connection with an early termination of an agreement on industrial-and-production, technical-innovation activity, activity within the by-port special economic zone, the commodities placed under the customs treatment of a free customs zone which are possessed by it shall be subject to alienation for the benefit of another resident of the special economic zone or to placement under other customs treatment within three months as of the date of making an entry on the loss by the person of the status of a resident of the special economic zone to the register of residents of the special economic zone. A person who lost the status of the resident of by-port special economic zone shall be obligated, within fifteen days from making a note in the register of residents of special economic zone on the loss by person of the status of the resident of by-port special economic zone, to notify of the loss by it of that status the legitimate owners of goods placed under the customs regime of free customs zone and not owned by it and to transfer those goods for storage to other resident of the by-port special economic zone.

38. Where a person that has lost the status of a resident of a special economic zone has not alienated the commodities placed under the customs treatment of a free economic zone or has not placed them under other customs treatment, or failed to transfer the goods for storage to other resident, the customs authorities upon the expiry of the time period established by Part 37 of this Article shall dispose of the commodities located on the territory of the special economic zone in compliance with Chapter 41 of the Customs Code of the Russian Federation according to the rules for disposal of the commodities whose term of temporary storage has expired.

39. In the event of loss by a person of the status of a resident of a special economic zone in connection with the expiry of the validity term of an agreement on exercising industrial-and-production, technical-innovation activity, activity within the by-port special economic zone, the equipment and immovable property units imported to the territory of the special economic zone in compliance with the customs treatment of a free customs zone and (or) made of the commodities placed under the customs treatment of a free customs zone and possessed by the persons that have been residents of the special economic zone and have honoured the terms of an agreement on exercising industrial-and-production or technological-and-innovative activities, shall remain in the ownership of the said person without paying customs duties and taxes. The said equipment and immovable property units shall acquire the status of those being in free circulation on the customs territory of the Russian Federation.

40. The commodities imported by an individual businessman and a legal entity to the territory of a special economic zone after the loss by a person of the status of a resident of a special economic zone may not be placed under the customs treatment of a free customs zone as of the day following the date of making an entry on the loss by the person of the status of a resident of the special economic zone to the register of residents of the special economic zone.

40.1. In the case of loss of goods (except for the case when the goods are destroyed or irretrievably lost as a result of accident, the action of force majeure circumstances or natural shrinkage under normal terms of storage or removal of same from the by-port special economic zone without permission of the customs body, the resident of the by-port special economic zone shall pay customs duties and taxes payable upon removal of goods from the by-port special economic zone to the remaining part of the customs territory of the Russian Federation in keeping with the regulations envisaged under the customs legislation of the Russian Federation, with due regard for the specifics established under Part 40.2 of this Article.

40.2. For purposes of assessing the amounts of customs duties and taxes payable under Part 40.1 of this Article, the use shall be made of the rates of customs duties and taxes and the foreign currency rate prevailing on the day of acceptance of customs declaration with the applied-for customs regime of free customs zone or on the day of placement of said goods under the customs regime of free
customs zone in the by-port special economic zone when the customs clearance of goods was carried out without submission of customs declaration. The customs value of goods and their quantity shall be determined on the day of application of rates of customs duties and taxes.

41. For the purpose of this Article, the concepts used in the Customs Code of the Russian Federation shall apply thereto. Outside the scope of regulation of this Article the provisions of the Customs Code of the Russian Federation shall apply.

Chapter 9. Guarantees Granted to Residents of Special Economic Zones

Article 38. Guarantees against Unfavourable Changes in the Legislation of the Russian Federation on Taxes and Fees

The acts of the legislation of the Russian Federation on taxes and fees, the laws of the subjects of the Russian Federation on taxes and fees, normative legal acts of local self-government bodies on taxes and fees deteriorating the position of taxpaying residents of special economic zones, except for the acts of the legislation of the Russian Federation on taxes and fees concerning taxation of excisable commodities, shall not apply in respect of residents of special economic zones within the validity period of an agreement on exercising industrial-and-production, technological-and-innovative, tourist-recreation activity or on activity within the by-port special economic zone.

Article 39. Procedure for Settling Disputes

The disputes connected with the establishment and termination of a special economic zone, with failures of residents of a special economic zone to observe the terms and conditions of an agreement on exercising industrial-and-production, technological-and innovative, tourist-recreation activity or on the activity in the by-port special economic zone, activities on the territory of the special economic zone, as well as other disputes rising from the relations regulated by this Federal Law, shall be settled judicially in compliance with the laws of the Russian Federation.


Article 40. Termination of Special Economic Zones and Free Economic Zones

1. As of the date of entry into force of this Federal Law, the special economic zones and free economic zones, except for the special economic zones specified in Part 2 of this Article, created prior to the date of its entry into force, shall be terminated.

2. The provisions of this Federal Law shall not extend to the relations regulated by the federal law on the special economic zone in the Kaliningrad region and by the federal law on the special economic zone in the Magadan region.

Article 41. Entry of this Federal Law into Force

This Federal Law shall enter into force upon the expiry of thirty days as of the date of its official publication.

President of the Russian Federation

V. Putin

The Kremlin, Moscow
July 22, 2005
No. 116-FZ