

**FEDERAL LAW NO. 240-FZ OF OCTOBER 30, 2007 ON AMENDING
THE FEDERAL LAW ON SPECIAL ECONOMIC ZONES IN THE
RUSSIAN FEDERATION AND INDIVIDUAL LEGISLATIVE ACTS OF
THE RUSSIAN FEDERATION**

Passed by the State Duma on October 11, 2007

Approved by the Federation Council on October 17, 2007

Article 1

To amend Federal Law No. 116-FZ of July 22, 2005 on Special Economic Zones in the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2005, No. 30, item 3127; 2006, No. 23, item 2383; No. 52, item 5498) as follows:

1) in Article 4:

Part One shall be supplemented with Item 4 reading as follows:

"4) by-port special economic zones.";

Part 2.1 shall, after the words "Tourist-recreational special economic zones" be supplemented with the words "and by-port special economic zones";

to add Part 2.2 reading as follows:

"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.";

to add Part 2.3 reading as follows:

"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.";

Part 3 shall, after the words "the tourist-recreation special economic zone" be supplemented with the words "and the by-port special economic zone";

2) in Article 5:

Part 1 shall after the words "Special economic zones" be supplemented with the words", except for the by-port special economic zones,";

the second sentence of Part 3.1 shall read as follows:

"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.";

to add Part 3.2 reading as follows:

"3.2. At the time of setting up 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.";

to add Part 7 reading as follows:

"7. At the time of setting up 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.";

3) in Article 6:

Part 2 shall be supplemented with the new second and third sentences reading as follows: "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.";

in Part 4:

under Item 9 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

under Item 10 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

Part 6 shall read as follows:

"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.";

in Part 7:

under Item 2 the words "or tourist-recreation activity" shall be replaced by the words ",tourist-recreation activity and/or activity in the by-port special economic zone";

under Item 3 the words "or tourist-recreation activity" shall be replaced by the words ", tourist-recreation activity or activity associated with construction, reconstruction and operation of facilities of infrastructure of sea port, river port or airport";

4) in Part 1 of Article 8:

Item 4 shall read as follows:

"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;"

Item 8 after the words "manage and dispose of" shall be supplemented with the words "land plots and other", the words "on the territory" shall be replaced by the words "within the bounds";

under Item 10 the words "organise the issuance of permissions for construction" shall be replaced by the words "shall issue permissions for construction";

5) in Article 9:

to add Part 2.2 reading as follows:

"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.";

in Parts 4, 7 and 8 the words "or tourist-recreation activity" shall be replaced by the words ", tourist-recreation activity or activity in the by-port special economic zone";

6) in Article 10:

to add Part 2.2 reading as follows:

"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.":

to add Part 2.3 reading as follows:

"2.3. The construction, reconstruction and operation of facilities of infrastructure in the protective forests located within the bounds of the tourist-recreation 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.

in Part 3 the words "on the territory of special economic zone" shall be replaced by the words "in the special economic zone, except for the by-port special economic zone,";

7) in Article 22:

under Part 1 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

under Part 2 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

under Part 4 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

8) to add Chapter 6.2 reading as follows:

"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 fulfilment 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 the 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 it 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";

9) in the denomination of Chapter 7 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

10) in Article 32:

under Part 1 the words "within the limits of its territory" shall be replaced by the words "within its bounds";

under Part 2 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

under Part 3 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

to add Part 4 reading as follows:

"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.";

11) in Article 34:

under Part 1 the words "or tourist-recreation activity" shall be replaced by the words ", tourist-recreation activity or activity in the by-port special economic zone";

under Part 2 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

12) in the denomination of Article 35 the words "within the limits of the territory" shall be replaced by the words "within the bounds";

13) in Article 37:

under Part 1 the word "territory" shall be cancelled, to add the words ", unless otherwise is stipulated under this article as regards the goods to be placed and/or used in the by-port special economic zone";

to add Part 1.1 reading as follows:

"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.";

to add Part 1.2 reading as follows:

"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.";

to add Part 2.1 reading as follows:

"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.";

under Part 3:

in Item 3 the words "found on the territory of special economic zone" shall be replaced with the words "found in the industrial-production or technical-innovation special economic zone";

to add Item 4 reading as follows:

"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";

Part 4 shall be supplemented by sentence reading as follows:

"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.";

under Part 5 the words "or technical-innovation activity" shall be replaced by the words ", technical-innovation activity or on conduct of activity in the by-port special economic zone";

Part 7 after the words "and exportation from" shall be supplemented by the words "industrial-production or technical-innovation";

to add Part 7.1 reading as follows:

"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.";

in the third sentence of part 8 the word "carry out" shall be replaced by the words "shall have the right to carry out";

under Part 9 the words "brought into the territory of the special economic zone" shall be replaced by the words "brought into the industrial-production or technical-innovation special economic zone", the second sentence shall be deleted;

to add Part 9.1 reading as follows:

"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.";

to add Part 9.2 reading as follows:

"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.";

to add Part 9.3 reading as follows:

"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 territory of the Russian Federation or bringing them into the remaining part of the customs territory of the Russian Federation.

Part 10 shall be supplemented after the words "the terms of access" with the words "of persons, goods and transport facilities";

Part 11 shall be supplemented after the word "Residents" with the words "industrial-production or technical-innovation";

Parts 14 and 15 shall be supplemented after the words "resident" with the words "industrial-production or technical-innovation";

Part 17 shall read as follows:

"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.";

to add Part 17.1 reading as follows:

"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.";

Part 18 shall read as follows:

"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.";

Part 19 shall, after the words "not being residents" be supplemented with the words "industrial-production or technical-innovation", the second

sentence shall read as follows: "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.";

under Part 20 the words "to the territory of special economic zone" shall be replaced with the words "to the industrial-production or technical-innovation special economic zone", the words "on the territory of special economic zone" shall be replaced with the words "in the industrial-production or technical-innovation special economic zone";

to add Part 20.1 reading as follows:

"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.";

Part 21 shall, after the words "chosen by it", be supplemented with the words "as is envisaged under Part 20 of this article";

Part 22 shall, after the words "customs duties" be supplemented with the words", specified under Part 20 of this article,";

Part 23 shall read as follows:

"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.";

to add Part 23.1 reading as follows:

"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.";

to add Part 23.2 reading as follows:

"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.";

Part 24 shall, after the words "not being residents" be supplemented with the words "industrial-production or technical-innovation";

to add Part 24.1 reading as follows:

"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 majeure 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.";

in Paragraph One of Part 25 the words "in the case stipulated under Part 24 of this Article" shall be replaced with the words "in cases stipulated under Parts 23.2 and 24 of this Article";

under Part 26 the words "upon their alienation" shall be replaced with the words "upon their alienation in the industrial-production or technical-innovation special economic zone", the second sentence shall read as follows: "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," to add the sentence reading as follows: "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.";

Part 28 shall read as follows:

"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 the 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.";

Part 29 shall read as follows:

"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".

Part 30 shall be supplemented with the words ", 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", and to add the sentence reading as follows: "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.";

Part 31 shall be supplemented with the words ", 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";

to add Part 31.1 reading as follows:

"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.";

to add Part 31.2 reading as follows:

"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.";

to add Part 31.3 reading as follows:

"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.";

to add Part 32.1 reading as follows:

"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.";

under Part 37 the words "or technical-innovation activity" shall be replaced by the words ", technical-innovation activity, activity within the by-port special economic zone", to add a sentence reading as follows: "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.";

Part 38 shall be supplemented after the words "under a different customs regime" by the words ", or failed to transfer the goods for storage to other resident";

under Part 39 the words "or technical-innovation activity" shall be supplemented by the words ", technical-innovation activity, activity within the by-port special economic zone";

to add Part 40.1 reading as follows:

"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.";

to add Part 40.2 reading as follows:

"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.";

14) in Article 38 the words "or tourist-recreation activity" shall be replaced by the words ", tourist-recreation activity or on activity within the by-port special economic zone";

15) in Article 39 the words "or tourist-recreation activity" shall be replaced by the words ", tourist-recreation activity or on the activity in the by-port special economic zone".

Article 2

Article 11 of Federal Law No. 94-FZ of May 1, 1999 on Protection of the Lake Baikal (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 1999, No. 18, item 2220; 2006, No. 50, item 5279) shall be supplemented with Item 3 reading as follows:

"3. The use, guarding protection, and reproduction of forests situated in the central ecological zone shall be effected in accordance with the forestry legislation."

Article 3

To amend Part Two of the Tax Code of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2000, No. 32, item 3340, 3341; 2001, No. 1, item 18; No. 33, items 3421, 3429; No. 53, item 5015; 2002, No. 22, item 2026; No. 30, item 3027; 2003, No. 1, items 2, 6; No. 22, item 2066; No. 28, item 2886; 2004, No. 27, item 2711; No. 34, item 3524; No. 35, item 3607; No. 45, item 4377; 2005, No. 30, items 3101, 3118, 3128, 3129, 3130; No. 52, item 5581; 2006, No. 10, item 1065; No. 31, items 3433, 3436; No. 45, item 4628; No. 50, item 5279; 2007, No. 23, item 2691; No. 31, item 3991) as follows:

1) item 3 of Article 149 shall be supplemented with Subitem (27) reading as follows:

"27) execution of work (provision of services) by residents of the by-port special economic zone within the by-port special economic zone";

2) in Article 165:

Subitem 5 of Item 1 shall be amended to read as follows:

"5) when the goods are placed under the customs regime of free customs zone, it is required to present:

contract (copy of contract) made with the resident of special economic zone;

copy of certificate of registration of person as the resident of special economic zone issued by the federal executive body authorised to perform the functions of managing special economic zones or by its territorial body;

extract of the bank (copy of extract) to confirm actual receipt of earnings from the realisation of goods from the resident of special economic zone into taxpayer's account with the Russian bank or extract of the bank (copy of extract) to confirm depositing by the taxpayer the

amounts into its account with the Russian bank and copies of incoming cash orders to confirm actual receipt from the resident of special economic zone of earnings (in case of settlement by money in cash) or in case of importation of goods into the by-port special economic zone, other documents to confirm transfer of goods to the resident of the by-port special economic zone;

customs declaration (or its copy) bearing the notes of the customs body on the release of goods in line with the customs regime of free customs zone or in case of importation into the by-port special economic zone of Russian goods placed outside the by-port special economic zone under the customs regime of export or shifting of supplies, customs declaration (its copy) bearing the notes of the customs body that released the goods in line with the applied-for customs regime and of the customs body authorised to carry out customs procedures and customs operations upon customs clearance of goods in accordance with the customs regime of free customs zone and within whose area of activity the by-port special economic zone is situated;

documents specified under Subitem (1) of this item, in case of importation into the by-port special economic zone of goods placed outside the by-port special economic zone under the customs regime of export or shifting of supplies.";

Subitem 4 of Item 3 shall be supplemented by the words "or when the goods are placed under the customs regime of free customs zone, documents specified under Subitem (5) of Item 1 of this article";

3) Item 9 of Article 167 shall be supplemented by the paragraph reading as follows:

"In case of importation into the by-port special economic zone of Russian goods placed outside the by-port special economic zone under the customs regime of export or shifting of supplies, the time limits for submission of documents fixed under Item 9 of Article 165 of this Code shall be determined from the date of placement of said goods under the customs regime of export or shifting of supplies.";

4) in Article 183:

the paragraph One of Subitem (4) of Item 1 shall be supplemented by the words "or importation of excise goods into the by-port special economic zone from the other part of the territory of the Russian Federation";

Item 3 shall be supplemented by the words: ", or which are placed within the by-port special economic zone";

5) in Article 184:

Item 1 shall be supplemented by the words "or in case of importation of excise goods into the by-port special economic zone";

paragraph One of Item 2 shall read as follows:

2. The taxpayer shall be absolved from payment of excise duty in realisation of excise goods manufactured by it and/or in case of transfer of excise goods manufactured from the give-and-take raw materials and

placed under the customs regime of export, outside the territory of the Russian Federation or in case of importation of excise goods into the by-port special economic zone upon submission to the tax body of banker's surety as is envisaged under Article 74 of this Code or bank guarantee. That banker's surety or bank guarantee shall provide for the banker's obligation to pay the amount of excise and appropriate penalty in cases of taxpayer's failure to present in the procedure and within the time limits fixed under Items 7 and 7.1 of Article 198 of this Code, documents confirming the fact of export or import into the by-port special economic zone of excise goods placed under the customs regime of free customs zone and failure to pay excise duty and/or penalties.";

6) in Item 1 of Article 185:

Subitem (1) shall, after the words "free customs zone" be supplemented by the words ", except for excise goods brought into the by-port special economic zone,";

Subitem 3 shall, after the words "refusal in favor of the state" be supplemented by the words ", and also under the customs regime of free customs zone in the by-port special economic zone";

7) in Item 5 of Article 191 the words "... Item 1 of this Article" shall be replaced by the words "... Article 187 of this Code";

8) Article 198 shall be supplemented by Item 7.1 reading as follows:

7.1. In case of importation into the by-port special economic zone of Russian goods placed under the customs regime of free customs zone, in order to confirm the validity of excise duty exemption and tax deductions one shall present to the tax body at the place of taxpayer's registration within 180 days from importation of said goods into the by-port special economic zone the following documents:

1) contract (copy of contract) made with the resident of special economic zone;

2) copy of certificate of registration of person, as the resident of special economic zone issued by the federal executive body authorised to perform the functions of managing special economic zones or by its territorial body;

3) customs declaration (its copy) bearing the notes of the customs body on the release of goods in line with the customs regime of free customs zone or in case of importation into the by-port special economic zone of Russian goods placed outside the by-port special economic zone under the customs regime of export, customs declaration (its copy) bearing the notes of the customs body which released the goods in line with the customs regime of export and of the customs body which is authorised to carry out customs procedures and customs operations in case of customs clearance of goods as is envisaged under the customs regime of free customs zone and within whose area of activity the by-port special economic zone is situated;

4) documents confirming the transfer of goods to the resident of the by-port special economic zone;

5) documents specified under Subitem (1) of Item 7 of this Article in case of importation into the by-port special economic zone of goods placed outside the by-port special economic zone under the customs regime of export."

Article 4

To amend the Land Code of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 44, item 4147; 2004, No. 41, item 3993; 2005, No. 1, item 17; No. 30, items 3122, 3128; 2006, No. 50, item 5279; No. 52, item 5498) as follows:

1) in Item 1 of Article 8:

to add paragraph nine reading as follows:

"Re-classification of lands of other categories as lands of specially protected territories and bodies shall be effected by establishing or amending the procedure prescribed under this Code and the legislation of the Russian Federation on special economic zones for establishing borders of the tourist-recreation special economic zone.";

paragraph nine shall be paragraph ten;

2) in Article 30:

Item 6 shall be supplemented by the words", unless other procedure is established under this Code";

Item 13 shall read as follows:

"**13.** A joint stock company one hundred percent of whose shares is owned by the Russian Federation, a management company in case of engaging its services in the procedure stipulated under the legislation of the Russian Federation on special economic zones, for purposes of performing the functions associated with creation by using the funds of the federal budget, budget of the subject of the Russian Federation or local budget of objects of realty within the bounds of a special economic zone and on the territory adjoining thereto and with the management of those and earlier created such objects or the resident of special economic zone shall receive land plots without conducting tenders and prior approval of places to site those objects on the basis of applications filed in accordance with the legislation of the Russian Federation on special economic zones."

Article 5

To amend the Customs Code of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2003, No. 22, item 2066; 2006, No. 8, item 854) as follows:

1) Article 318 shall be supplemented by Item 4 reading as follows:

"**4.** In cases envisaged under the federal law regulating legal relations associated with establishment and application of customs regime of free customs zone, the customs regime of free customs zone, the customs

bodies shall collect a value added tax and excise duties payable in connection with the removal of goods outside a special economic zone.";

2) Item 1 of Article 337 shall be supplemented by Subitem (5) reading as follows:

"5) conducting activity as the resident of the by-port special economic zone when that is established by the federal law³ regulating legal relations associated with establishment and application of the customs regime of free customs zone."

Article 6

To amend Article 10 of Federal Law No. 172-FZ of December 21, 2004 on Re-classification of Lands and Land Plots (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2004, No. 52, item 5276) as follows:

1) the denomination shall read as follows:

"Article 10. The specifics of re-classification of lands of specially protected territories and objects or land plots as part of those lands to other category and also re-classification of lands or land plots as part of those lands as lands of specially protected territories and objects";

2) the word "Re-classification" shall be replaced by the words "1. Re-classification";

3) to add Parts 2-4 reading as follows:

"2. Re-classification of lands of other category or land plots as part of those lands as lands of specially protected territories and objects (except for the lands of populated localities) shall be allowed in cases of:

1) creation of specially protected territories;

2) creation of tourist-recreation special economic zones;

3) in other cases prescribed under the Land Code of the Russian Federation and other federal laws.

3. The institution or change of borders of the tourist-recreation special economic zone and also inclusion of land plots within the borders of the tourist-recreation special economic zone or exclusion of land plots out of the borders of the tourist-recreation special economic zone shall be re-classification of lands of specially protected territories and objects or of land plots as part of those lands to other category or re-classification of lands or land plots as part of those lands of other categories to be treated as lands of specially protected territories and objects.

4. The data on cadastre numbers of land plots included within the borders of the tourist-recreation special economic zone or excluded out of the borders of the tourist-recreation special economic zone shall be sent in the procedure provided under Article 5 of this Federal Law by the management body of special economic zone to the body engaged in the activity of keeping the public land cadastre, to make it possible to insert appropriate amendments to documents of the public land cadastre."

Article 7

To amend the Town-Building Code of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2005, No. 1, item 16; No. 30, item 3128; 2006, No. 1, item 21; No. 23, item 2380) as follows:

1) Part 7 of Article 36 shall be supplemented by the sentence reading as follows: "The use of land plots within the borders of special economic zones shall be determined by the management bodies of special economic zones.";

2) Article 45 shall be supplemented by Part 9.1 reading as follows:

"9.1. Approval of documentation on the lay-out of territory meant for creation of special economic zone shall be effected by the management bodies of special economic zones."

Article 8

The first sentence of Part 6 of Article 7 of Federal Law No. 16-FZ of January 10, 2006 on Special Economic Zone in the Kaliningrad Oblast and on Making Amendments to Some Legislative Acts of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2006, No. 3, item 280) shall, after the words "the activity of residents" be supplemented by the words "in the procedure established by the federal executive body authorised to perform the functions of statutory-legal regulation in the sphere of creation and functioning of special economic zones,".

Article 9

1. This Federal Law shall take effect upon the expiration of thirty days after the day of its official publication, except for Articles 3 and 5 of this Federal Law.

2. Article 3 of this Federal Law shall take effect not earlier than upon the expiration of one month from official publication of this Federal Law and not earlier than the first day of next tax period in relation to appropriate tax.

3. Article 5 of this Federal Law shall take effect not earlier than upon the expiration of one month from official publication of this Federal Law

President of the Russian Federation

V. Putin

Moscow, the Kremlin
October 30, 2007
No. 240-FZ