1. In accordance with the Federal Law on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Products and Alcohol-Containing Products (in the wording of Federal Law No. 18-FZ of January 7, 1999) the present Federal Law regulates relationships that have to do with the procedure for collecting, and the rate of, the fees charged for the issuance of the licences effective in the territory of the Russian Federation (hereinafter referred to as "licences") for the pursuance of licensed types of activity that have to do with the production and circulation of ethyl alcohol, alcoholic products and alcohol-containing products which are issued by the federal executive governmental body charged with control and supervision in this area of activity (hereinafter referred to as "the licensor").
2. The present Federal Law does not extend to the relationships that have to do with the procedure and collecting, and for setting the rate of, the fees charged for the issuance of alcohol product retailing licences, such relationships being regulated by the subjects of the Russian Federation.

Article 2. Payers of Licence Fees
Payers of licence fees are legal entities filing licence applications with the licensor to pursue the licensed types of activity specified in Article 3 of the present Federal Law.

Article 3. The Rate of Licence Fee
The licence fee rate depends on the specific type of licensed activity and on the type of product for which a licence application is filed as specified in the Federal Law on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Products and Alcohol-Containing Products (in the wording of Federal Law No. 18-FZ of January 7, 1999). Fees are charged for the following licensed types of activity at the following rates:
1) the production, storage and delivery of produced ethyl alcohol (including denatured alcohol): 3,000,000 roubles;
2) the production, storage and delivery of produced alcoholic products (except for wine): 3,000,000 roubles;
3) the production, storage and delivery of produced wine: 250,000 roubles;
4) the production, storage and delivery of produced alcohol-containing food products: 250,000 roubles;
5) the production, storage and delivery of produced alcohol-containing non-food products (including denatured ones): 250,000 roubles;
6) the purchase, storage and delivery of alcoholic products: 250,000 roubles;
7) the storage of ethyl alcohol, alcoholic products and alcohol-containing food products: 250,000 roubles;
8) the purchase, storage and delivery of alcohol-containing products: 250,000 roubles.

Article 4. Procedure for the Payment of a Licence Fee
1. A licence fee is paid by a legal entity once for the whole effective term of a licence before the licence application is filed with the licensor. The rate of the licence fee does not depend on the number of detached units (not deemed legal entities) of the given legal entity which are going to pursue the licensed types of activity specified in Article 3 of the present Federal Law.
2. If the licensor refuses to issue a licence or if a licence application is revoked the amount of fee paid shall be refundable less the expenses incurred by the licensor in connection with the consideration of the licence application and other documents filed in the amount of 1,000 roubles.

Article 5. Procedure for the Payment of, and the Rate of, Fees Charged Extending the Effective Term of a Licence and for Reissuing a Licence
1. A fee shall be charged for extending the effective term of a licence for the pursuance of the types of activity specified in Article 3 of the present Federal Law at the rate envisaged by that article for the issuance of a licence for the pursuance of the type of activity in question.
2. In the event of re-organisation of a legal entity (except for re-organisation in the form of a merger and if, as of the date of state registration of the successor of the legal entity re-organised, each legal entity taking part in the merger holds a licence for the pursuance of one and the same type of activity) fees shall be charged for reissuing licences at the rates envisaged by Article 3 of the present Federal Law. In the event of re-organisation of legal entities in the form of a merger and if, as of the date of state registration of the successor of the legal entity re-organised, each legal entity taking part in the
merger holds a licence for the pursuance of one and the same type of activity, a fee shall be charged in the amount of 1,000 roubles.

3. Where a licence is reissued in connection with a change in the name of a legal entity (without its being re-organised), in the location thereof or the place of business specified in the licence or with a change in other details specified in the licence, and also in the event of loss of a licence a fee shall be charged in the amount of 1,000 roubles.

**Article 6. The Refund of a Licence Fee**

1. The licence fee amount paid in cases when the licensor refuses to issue a licence, a licence application is revoked or the licensor refuses to extend the effective term of a licence shall be refunded in the procedure established by Part 1 of the Tax Code of the Russian Federation, and with due regard to the provisions of Part 2 of Article 4 of the present Federal Law upon the presentation by the legal entity of the licensor's document on the refusal to issue a licence, or on refusal to extend the effective term of the licence or a copy of the legal entity's application for revocation of the licence application as bearing the licensor's annotations acknowledging the acceptance thereof.

2. In the event of suspension of a licence or annulment of a licence in the procedure established by law the licence fee amount paid is not refundable.

3. A decision of the licensor on refusal to issue a licence or on refusal to extend the effective term of a licence is subject to appeal in court.

**Article 7. Procedure for Entering Fees**

Fees for the issuance of licences, extension of the effective terms of licences and reissuing of licences paid in accordance with Articles 3 and 5 of the present Federal Law shall be entered into the federal budget.

**Article 8. Procedure for Putting into Force the Present Federal Law**

1. The present Federal Law shall enter into force as of January 1, 2006.

2. Fees for the issuance of new licences in connection with the need for bringing the activities of the organisations holding licences (except for alcoholic product retailing licences) as of January 1, 2006 into line with the licence requirements established by the Federal Law on the State Regulation of the Production and Circulation of Ethyl Alcohol, Alcoholic Products and Alcohol-Containing Products (in the wording of Federal Law No. 18-FZ of January 7, 1999) shall be reduced by the amount paid earlier for the issuance of the licence, provided the organisation has been operating under the licence at least for one year.

3. The following shall be deemed no longer valid:

   1) Federal Law No. 5-FZ of January 8, 1998 on Fees Charged for the Issuance of Licences and Right to Produce and Circulate Ethyl Alcohol, Alcoholic Products and Alcoholic Products (Sobranie Zakonodatelstva Rossiyskoy Federatsii, item 221, No. 2, 1998);

President of the Russian Federation

V. Putin

The Kremlin, Moscow