

Tax type, insurance payment	INVESTOR STATUS, PREFERENCES							
	General terms	Regional investment projects participant	ADT resident (70 years for each ADT)	Resident of Free port of Vladivostok (till 2085 year)	Industrial and production SEZ resident (in respect to Vladivostok) (till August 2063)	SEZ resident (Kaliningrad region) (till April 2031)	FEZ participant (Republic of Crimea, city of federal importance Sevastopol) (till 2040)	Other categories of investors
The right for applying for VAT refund – 10 days	-	-	+	+	-	-	-	-
Under free customs zone regime VAT for imports and exports of goods	no features	no features	not paid	not paid	not paid	not paid	not paid	no features
Free customs zone regime	-	-	+	+	+	+	+	-
Profit tax:	20%	0% - 5 tax periods 10% - next 5 tax	0%- 5 tax periods 13% - next 5 tax periods	0%- 5 tax periods 13% - next 5 tax periods	3% - 5 tax periods 13% - next 5 tax periods	0% - 6 tax periods 7,75% (min) - 10% (max) - next 6 tax	12,5%(max) - 10 tax periods	16,5% - 10 tax periods
- Federal budget	3%	0% - 10 tax periods	0% - 5 tax periods	0% - 5 tax periods	no features	0% - 6 tax periods 1,5% - next 6 tax	0% - 10 tax periods	no features
- Regional budget	17%	0% - 5 tax periods 10% - next 5 tax	0 % - 5 tax periods; 10 % - next 5 tax	0 % - 5 tax periods; 10 % - next 5 tax periods	0% - 5 tax periods; 10% - next 5 tax periods	0% - 6 tax periods 6,25% (min)-8,5% (max) - next 6 tax	At most 12,5%	13,5 % - during 10 tax periods
Property tax	2,2%	no features	0 % - 5 tax periods; 0,5 % - next 5	0 % - 5 tax periods; 0,5 % - next 5 tax periods	0% - 10 years	0% - 6 calendar years 1,1% (max) -	0% - 10 years	0% - 5 years 0,5% - next 5 years
Land tax	At most 1,5%	In two municipal districts can be 0% or reduced for up to 5 years	0% - 3-5 years in some municipal districts, which are included in ADT	0% - 5 years Tax rate reduction 60% - next 5 years in Vladivostok	0% - 5 years Or 0% - 10 years (for shipbuilding companies)	0% - 5 years	0% - 3 years	no features

Insurance payment	30%	no features	7,6% – 10 years	7,6% – 10 years	14% -2017 year 21% - 2018 year 28% - 2019 year	14% - 2017 year 21% - 2018 year 28% - 2019 year (TDA)	7,6% – 10 years	no features
- Pension Fund of the Russian Federation	22%	no features	6% - 10 years	6% - 10 years	8% -2017 year 13% -2018 year	8% -2017 year 13% -2018 year	6% - 10 years	no features
- Social Insurance Fund of the Russian Federation	2,9%	no features	1,5% - 10 years	1,5% - 10 years	2% -2017 year 2,9% -2018-19 years	2% -2012-17 years 2,9% -2018-19 years	1,5% - 10 years	no features
- Federal Compulsory Medical Insurance Fund	5,1%	no features	0,1% - 10 years	0,1% - 10 years	4% - 2017 year 5,1% - 2018-19 years	4% - 2012-17 years 5,1% - 2018-19 years	0,1% - 10 years	no features

VAT – value added tax

Tax period = calendar year

TDA and TRA – technology development activities, tourism and recreation activities

ADT – Advanced social-economic development territory