

TAXES IN RUSSIA



- **TAX RATE-PERSONS** – Individual income tax – **13%**
- **TAX RATE-COMPANIES** – Income tax – There are special rates fixed depending on a type of organization or their income: **0%, 2%, 9%, 10%, 13%, 15%, 20% and 30%**
- **TRANSPORT TAX** – Rates are fixed by the Russian regions depending on a category of vehicle, its operational period and emission class
- **DOUBLE IMPOSITION TREATIES WITH 80 COUNTRIES** – Including the USA and leading European countries
- **TAX ON PROPERTY** – All Russian regions determine their own tax rate on companies' property, but anyway, it cannot exceed **2.2%**. Individuals – Russian regions determine their own rate
- **TAX ON DIVIDENDS** – Individuals – **13%** (residents) and **15%** (nonresidents), Russian companies - **0%** and **13%**, foreign company – **15%**
- **VAT RATE** – There are three basic rates - **20%, 10%** and **0%**. **20%** is applicable to most operations