INVESTMENTS AND BUSINESS

IN THE KALININGRAD REGION

NEW OPPORTUNITIES
The National Rating of the investment climate assesses the efforts of the regional authorities about creating favorable conditions for doing business, identifies best practices. It’s results stimulate competition in the struggle for investment at the regional level.
### PREFERENCES FOR RESIDENTS OF SEZ

<table>
<thead>
<tr>
<th>Duration</th>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 YEAR</td>
<td>PROPERTY TAX</td>
<td>0%</td>
</tr>
<tr>
<td>6 YEARS</td>
<td>PROPERTY TAX</td>
<td>1.1%</td>
</tr>
<tr>
<td>12 YEARS</td>
<td>PROPERTY TAX</td>
<td>7.6%</td>
</tr>
<tr>
<td></td>
<td>INCOME TAX</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>INCOME TAX</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>LAND TAX</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>LAND TAX</td>
<td>0%</td>
</tr>
<tr>
<td>AS SOON AS FIRST PAYMENT IS RECEIVED</td>
<td>INCOME TAX</td>
<td>0%</td>
</tr>
<tr>
<td>NOT AFTER 3 YEARS FROM RESIDENT STATUS RECEIVE DATE</td>
<td>INCOME TAX</td>
<td>10%</td>
</tr>
<tr>
<td>60 DAYS</td>
<td>PROJECT DOCUMENTATION</td>
<td>45 DAYS</td>
</tr>
<tr>
<td>90 DAYS</td>
<td>ENVIRONMENTAL</td>
<td>45 DAYS</td>
</tr>
</tbody>
</table>

- **7.6% Social Contributions Until 2025**
  - For new jobs for organizations that became residents until 2022
- **0% Recycling Fee**
  - For equipment below 3 years old at the date of acquisition
- **8 Electronic Visas**
  - From 01.07.2019
- **Reduced Duration of State Expertise (Reduction 75%)**
  - As soon as first payment is received
  - Not after 3 years from resident status receive date

**For Organizations that Became Residents Until 2022**
- Social contributions until 2025 for new jobs
- Recycling fee for equipment below 3 years old at the date of acquisition
- Electronic visas from 01.07.2019
- Reduced duration of state expertise (reduction 75%) as soon as first payment is received not after 3 years from resident status receive date.
SEZ RESIDENT
THRESHOLD FOR ENTRY

IT
WEB-MEDIA
R&D

CLASS OF OKVED
62/63/72
DEVELOPMENT OF SOFTWARE

INFORMATION TECHNOLOGY
RESEARCH AND DEVELOPMENT

SEZ RESIDENT
TOTAL AMOUNT OF DECLARED INVESTMENTS IN 3 YEARS

HEALTH CARE
CLASS OF OKVED
86
HEALTH ACTIVITIES

1 MLN ₽

10 MLN ₽

MANUFACTURING
AGRICULTURE
TOURISM

MANUFACTURING
FISHERY
FISH FARMING
AGRICULTURE
RECREATIONAL ACTIVITIES
TOURISM

OTHER INDUSTRIES

150 MLN ₽

Representative office of the Kaliningrad region government
STATE REGISTRATION SHOULD BE IMPLEMENTED IN THE KALININGRAD REGION

GOODS ARE PRODUCED IN THE KALININGRAD REGION

INVESTMENTS ARE MADE IN THE KALININGRAD REGION

GENERAL SYSTEM OF TAXATION IS USED

DOCUMENTS SUBMISSION TO UNIFIED REGISTER OF SEZ RESIDENTS

DOCUMENTS OVERVIEW

TIME-LIMIT FOR ACQUIRING RESIDENTIAL STATUS IS 30 DAYS

REQUIREMENTS FOR LEGAL ENTITIES

STATE REGISTRATION SHOULD BE IMPLEMENTED IN THE KALININGRAD REGION

GOODS ARE PRODUCED IN THE KALININGRAD REGION

INVESTMENTS ARE MADE IN THE KALININGRAD REGION

FEDERAL REGISTRATION OF THE LEGAL ENTITY IS PROCESSED IN THE TERRITORY OF THE KALININGRAD REGION

代表 Kaliningrad 地区政府
CUSTOMS FREE ZONE

IMPORT
ALL GOODS, COMPONENTS, RAW MATERIALS FROM ALL OVER THE WORLD

0% DUTY
0% IMPORT VAT

DEEP RECYCLING
CONCLUSION OF AN AGREEMENT WITH THE MINISTRY OF ECONOMIC DEVELOPMENT OF THE KALININGRAD REGION

STORAGE, SORTING

PAYMENT OF DUTIES
180 DAYS IMPORT VAT DEFERMENT

CONSUMPTION

DRAWBACK
DUTY DAYS

THE EAEU MARKET

50 BLN ₶ IN 2017

Representative office of the Kaliningrad region government
SAR
SPECIAL ADMINISTRATIVE REGION
WITH FLEXIBLE REGIME
OF TAX AND CURRENCY REGULATIONS FOR INTERNATIONAL COMPANIES

ON AUGUST 3, 2018, THE PRESIDENT OF THE RUSSIAN FEDERATION VLADIMIR PUTIN SIGNED A PACKAGE OF LAWS PROVIDING FOR THE CREATION OF SPECIAL ADMINISTRATIVE REGIONS (SAR) WITH SPECIAL CONDITIONS FOR CONDUCTING ECONOMIC ACTIVITIES FOR FOREIGN COMPANIES.

IC
INTERNATIONAL COMPANY
0% INCOME TAX ON INCOME IN THE FORM OF DIVIDENDS

IHC
INTERNATIONAL HOLDING COMPANY
5% INCOME TAX ON INCOME RECEIVED BY FOREIGNERS IN THE FORM OF DIVIDENDS ON SHARES OF IHC

PIHC
PUBLIC INTERNATIONAL HOLDING COMPANY
0% INCOME TAX ON INCOME FROM THE SALE OF SHARES OF FOREIGN COMPANIES

CURRENCY REGULATION
TRANSFERS WITHOUT RESTRICTIONS OF FOREIGN CURRENCY AND CURRENCY OF THE RUSSIAN FEDERATION ON THE TERRITORY OF THE RUSSIAN FEDERATION WITHOUT OPENING ACCOUNTS

FOREIGN CURRENCY SETTLEMENTS AND CURRENCY OF THE RUSSIAN FEDERATION

Representative office of the Kaliningrad region government
WHY KALININGRAD REGION?

1. THE ENTRY POINT TO THE EAEU AND THE EU MARKETS
2. GROWING POPULATION
3. MINIMAL FISCAL BURDEN
4. INTEGRATION INTO THE EU TRANSPORT INFRASTRUCTURE
5. PROACTIVE INVESTMENT POLICY OF THE AUTHORITIES
6. PREFERENTIAL TERMS FOR CONNECTION TO FACILITIES
7. STRONG POTENTIAL OF TOURISM AND ENTERTAINMENT INDUSTRIES
8. LEGISLATIVE GUARANTEES OF IMmutABILITY OF THE CONDITIONS
PROSPECTIVE INDUSTRIES

- Automotive and Machine Building Construction
- Agriculture and Food Supply
- Medicine and Pharmaceutics
- Media Business and Film Production
- IT Clusters
- Research and Development
- Tourism
- Shipbuilding and Ship Repair
- Fishery and Fish Processing
- Engineering
- Amber-Jewelry Manufacturing
- Medical Tourism

Representative office of the Kaliningrad region government
KALININGRAD REGION IS A MODERN LOGISTICS CENTER

YOU CAN REACH OR DELIVER YOUR CARGO TO MOST EUROPEAN COUNTRIES

JUST A FEW HOURS
ANY KIND OF TRANSPORT

MOSCOW

1,5 HOUR
15 HOUR
22 HOUR
SUPPORT OF THE AUTHORITIES

REPRESENTATIVE OFFICE OF THE KALININGRAD REGION GOVERNMENT UNDER THE GOVERNMENT OF THE RUSSIAN FEDERATION, MOSCOW

SINGLE POINT OF CONTACT TO COMMUNICATE WITH INVESTORS AND ENTERPRISES IN MOSCOW

Address: 123242, Moscow, Krasnaya Presnya street, bldg. 7
tel.: (499) 252-66-00
fax: (499) 252-66-25
e-mail: msk@gov39.ru
www.msk.gov39.ru

JSC « KALININGRAD REGION DEVELOPMENT CORPORATION»

THE SINGLE WINDOW FOR WORKING WITH INVESTORS AND COMPANIES IN KALININGRAD

236023, Kaliningrad, Krasnaya street, bldg 63A
Tel.: +7 (4012) 67-39-39
E-mail: office@kgd-rdc.ru
www.kgd-rdc.ru

MINISTRY OF INDUSTRY, ENTERPRISE, AND TRADE DEVELOPMENT OF KALININGRAD REGION

MINISTRY OF ECONOMY OF KALININGRAD REGION

BALTIC BUSINESS CLUB

FOREIGN INVESTORS ASSOCIATION IN KALININGRAD REGION

KALININGRAD CHAMBER OF TRADE AND INDUSTRY

JSC «RUSSIAN EXPORT CENTER» KALININGRAD BRANCH

BUSINESS SUPPORT CENTER