

# verFides group

## **RUSSIA TAX TABLES 2018**

### Corporation Tax on Income and Gains

General rate	20%
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### Annual Real Estate Taxes

Corporate Property Tax (Federal Rate)	2.20% *
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Land Tax (Federal Rate)	
- Agricultural and housing	0.30%
- Other types of land	1.50%

\*Rate may vary according to region. Chargeable on net book value of qualifying fixed assets

The Transfer of immovable property is subject to a state registration fee (levy) which varies depending on the type of transaction and whether it is undertaken by individuals or legal entities

### Value Added Tax

Standard rate	18%
Reduced rate	10%

### Capital Duty

On the issue of certain shares and bonds for circulation in Russia	0.2% *
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\*Cannot exceed RUB 200,000

### Withholding Rates (Non-Treaty)

Dividends	15%
Interest	20%
Royalties	20%
Capital gains on Russian real estate	20% *
Rental and leasing income	20% **

\*20% of gross proceeds or can elect for standard rate of corporation tax on net gain

\*\*Where property not connected to PE