

Legislative Tracking



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9 September 2016

Federal portal for draft regulations

<http://regulation.gov.ru/projects#npa=50603>

Draft law on tax incentives for Russian organizations investing in infrastructure under investment agreements

The Russian Ministry of Finance is preparing a draft law intended to support capital investments in infrastructure.

The draft law proposes the following:

- Adding a chapter to the Russian Tax Code governing the procedure for offering incentives to Russian organizations investing in infrastructure;
- Assigning to the subjects (regions, territories, etc.) of the Russian Federation the right to lower (with no limitations) the profit tax rate for organizations constructing infrastructure based on an investment agreement, as well as to establish the effective time period for the reduced rate;
- For parties of infrastructure investment agreements, establish a mining territory-dependent tax reduction coefficient as equal to zero, as well as the effective time period for this rate.

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