

The law of Moscow region from 24.11.2004 N 151/2004-OZ (edited on 22.06.2018)

"About the preferential taxation in Moscow region"

(adopted by the decree of the Moscow region Duma dated 24.11.2004 N 10/118-P)

Article 26.10. Benefits provided to residents of special economic zones

1. The tax privileges established by this article are provided to the residents of the special economic zones recognized according to the Federal law of July 22, 2005 N 116-FZ "about special economic zones in the Russian Federation" registered according to the legislation of the Russian Federation (further in the text of this article - residents).

2. Residents are provided with the following tax benefits:

1) establishment of reduced tax rates on corporate income tax payable to the budget of the Moscow region from activities carried out in the territory of the special economic zone, subject to separate accounting of income (expenses) received (incurred) from activities carried out in the territory of the special economic zone, and income (expenses) received (incurred) in the implementation of activities outside the territory of the special economic zone, in the amount of:

0 percent - within eight years, starting from the first day of the quarter following the date of their recognition as residents of the special economic zone, but no more than the period of existence of the special economic zone;

5 percent-in the period from the ninth to the fourteenth year inclusive, starting from the first day of the quarter following the date of recognition by their residents of the special economic zone, but no more than the period of existence of the special economic zone;

13.5 percent - after fourteen years, starting from the first day of the quarter following the date of their recognition as residents of the special economic zone, but no more than the period of existence of the special economic zone;

2) exemption from payment of transport tax, except for cars, water and air vehicles, for five years, starting from the month of registration of the vehicle, but not more than the period of existence of the special economic zone.

3. The condition for the use of tax benefits established by this article is the direction of the released funds for the development of residents in accordance with paragraph 10 of article 4 of this Law. 0 percent - within eight years, starting from the first day of the quarter following the date of their recognition as residents of the special economic zone, but no more than the period of existence of the special economic zone;

5 percent-in the period from the ninth to the fourteenth year inclusive, starting from the first day of the quarter following the date of recognition by their residents of the special economic zone, but no more than the period of existence of the special economic zone;

13.5 percent - after fourteen years, starting from the first day of the quarter following the date of their recognition as residents of the special economic zone, but no more than the period of existence of the special economic zone;

2) exemption from payment of transport tax, except for cars, water and air vehicles, for five years, starting from the month of registration of the vehicle, but not more than the period of existence of the special economic zone.

3. The condition for the use of tax benefits established by this article is the direction of the released funds for the development of residents in accordance with paragraph 10 of article 4 of this Law.

4. The right to application of the tax privileges established by point 2 of this article is lost from the 1st day of the accounting (tax) period in which the organization according to the legislation of the Russian Federation lost the status of the resident.

5. The tax benefits established by this article shall not be subject to the restrictions established by paragraphs 2 and 3 of article 2 of this Law.

6. Tax benefits established by sub-paragraph 1 of paragraph 2 of this article shall be applied by residents recognized before January 1, 2016, starting from January 1, 2016 during the remaining period of the corresponding reduced rate of corporate income tax calculated from the date of recognition of their residents.