

**Federal law No. 116-FL of 22 July 2005**  
**"On special economic zones in the Russian Federation"**

Adopted by the state Duma on July 8, 2005 Approved by the Federation Council on July 13, 2005

**Chapter 1. Generalities**

**Article 1. Legal regulation of relations in the sphere of special economic zones in the Russian Federation**

1. Relations in the sphere of special economic zones in the Russian Federation are regulated by the Agreement on free (special, special) economic zones in the customs territory of the Customs Union and the customs procedure of the free customs zone of June 18, 2010 (hereinafter - the SEZ Agreement), other acts of the customs legislation of the Customs Union within the EurAsEC (hereinafter - the Customs Union), the legislation of the Russian Federation on special economic zones and other legislation of the Russian Federation.
2. The legislation of the Russian Federation on special economic zones consists of this Federal law and other Federal laws adopted in accordance with it.
3. Relations in the sphere of special economic zones may also be regulated by decrees of the President of the Russian Federation, resolutions of the Government of the Russian Federation and other normative legal acts adopted in accordance with the legislation of the Russian Federation on special economic zones.

**Article 2. Basic concepts used in this Federal law**

For the purposes of this Federal law, the following basic concepts are used:

- 1) special economic zone - a part of the territory of the Russian Federation, which is determined by the Government of the Russian Federation and which has a special regime of business activities, as well as the customs procedure of the free customs zone can be applied;
- 2) management company - an open joint stock company established for the purpose of implementing agreements on the establishment of special economic zones and one hundred percent of whose shares are owned by the Russian Federation, or an economic company established with the participation of such an open joint stock company for these purposes, or another economic company that has concluded an agreement on the management of a special economic zone with the Federal Executive body authorized by the government of the Russian Federation.
- 3) cluster - a set of special economic zones of one type or several types, which is determined by the Government of the Russian Federation and which is managed by one management company.

**Article 3. Objectives of the special economic zones**

Special economic zones are created for the development of manufacturing industries, high-tech industries, tourism, health resort, port and transport infrastructure, technology development and commercialization of their results, the production of new products.

**Article 4. Types of special economic zones**

1. Special economic zones of the following types may be established on the territory of the Russian Federation:

- 1) industrial and production special economic zones;
- 2) technical and implementation special economic zones;
- 3) tourist and recreational special economic zones;
- 4) port special economic zones.

1.1. For ensuring the purposes of creation of special economic zones specified in article 3 of this Federal law special economic zones of one type or several types can be United by the decision of the Government of the Russian Federation in cluster.

2. Industrial-industrial special economic zones are created in areas of the territory, the area of which is not more than forty square kilometers. Technical and implementation special economic zones are created in the areas of the territory, the total area of which is not more than four square kilometers.

2.1. Tourist and recreational special economic zones and port special economic zones are established in one or more areas of the territory.

2.2. Port special economic zones are created in the areas of the territory adjacent to sea ports, river ports open for international communication and entry of foreign vessels, to the airports open for receiving and sending aircraft performing international air transport, and may include parts of the territories and (or) the waters of river ports, territories of sea ports, airports. Port special economic zones can be created on land plots intended in accordance with the established procedure for the construction, reconstruction and operation of infrastructure facilities of the seaport, river port, airport. Within the boundaries of port special economic zones, seaport infrastructure facilities may be located in accordance with the Federal law of 8 November 2007 No. 261-FL "on sea ports in the Russian Federation and on amendments to certain legislative acts of the Russian Federation". Port special economic zones cannot include property complexes intended for landing of passengers on vessels, their disembarkation from vessels and for other service of passengers.

2.3. Port special economic zones shall be established in accordance with part 2.2 of this article in the areas of the territory, the total area of which is not more than fifty square kilometers.

2.4. The increase in the area of special economic zones is carried out by the decree of the Government of the Russian Federation.

3. A special economic zone may be located on the territory of one municipality or the territories of several municipalities within the territory of one constituent entity of the Russian Federation or the territories of several constituent entities of the Russian Federation. It is not allowed to create a special economic zone on the territory of the municipality, which created a zone of territorial development.

4. In the special economic zone, except for the tourist and recreational special economic zone, accommodation of objects of housing stock is not allowed.

5. On the territory of the special economic zone is not allowed:

- 1) development of mineral deposits, except for the development of mineral waters and other natural medicinal resources;
- 2) has lost its force;
- 3) production and processing of excisable goods (except cars and motorcycles).

6. The government of the Russian Federation may determine other activities that are not permitted in the special economic zone.

#### **Article 5. Conditions for the establishment of special economic zones**

1. Special economic zones can be created on the land plots which are in the state or municipal property, including provided in possession and (or) in use to citizens or legal entities, and also on the land plots which are in property of citizens or legal entities. These plots should belong to the category of lands of industry, energy, transport, communication, broadcasting, television, Informatics, lands for space activities, lands of defense, security or the lands of other special purposes lands or settlements. Tourist and recreational special economic zones can also be created on land belonging to the category of lands of specially protected territories and objects or lands of forest Fund, agricultural lands.

2. It is allowed to include in borders of special economic zones the parcels of land on which the buildings, constructions which are in the state or municipal property, including provided in possession and (or) in use to citizens or legal entities, and also the parcels of land on which the buildings, constructions which are in property of citizens or legal entities are located.

#### **Article 5.1. Taxation of residents of special economic zones**

Taxation of residents of special economic zones is carried out in accordance with the legislation of the Russian Federation on taxes and fees.

## **Chapter 2. Establishment and termination of special economic zones**

### **Article 6. Establishment and termination of special economic zones**

1. The decision on creation of the special economic zone in the territory of the subject of the Russian Federation or territories of subjects of the Russian Federation and the territory of municipality or territories of municipalities is made by the Government of the Russian Federation and made out by the order of the Government of the Russian Federation.

1.1. Repealed on January 1, 2012

1.2. The decision to establish a special economic zone is taken by the Government of the Russian Federation on the basis of criteria for the creation of a special economic zone approved by the Government of the Russian Federation.

2. The highest Executive body of state power of subject of Russian Federation or Supreme Executive state power bodies of constituent entities of the Russian Federation jointly with the Executive-administrative body of municipal formation or Executive-administrative bodies of municipalities served in authorized by the Government of the Russian Federation the Federal Executive authority the application for the establishment of a special economic zone with substantiation of expediency and efficiency of its creation for solution of tasks of Federal, regional and local importance. The application for the creation of a port special economic zone on the basis of the infrastructure facilities of the seaport, river port, airport shall be accompanied by the written consent of the owner or owners of the infrastructure facilities located in the territory intended for the creation of a port special economic zone. The consent of the owner or owners of infrastructure facilities may not be withdrawn until the conclusion of an agreement on the implementation of activities in the port special economic zone. The order of registration and submission of the application for creation of the special economic zone, including the list of documents attached to the application, it is determined by the Federal Executive body authorized by the Government of the Russian Federation.

3. Has lost force since January 1, 2012

4. The government of the Russian Federation, Supreme Executive body of state power of subject of Russian Federation or Supreme Executive state power bodies of constituent entities of the Russian Federation, Executive body of the municipal formation or Executive-administrative bodies of municipal formations the territories of which creates a special economic zone, shall conclude within thirty days from the date of adoption by the Government of the Russian Federation the decision on creation of special economic zone agreement (hereinafter - agreement on the creation of a special economic zone), which establishes:

1) a set of measures to develop a long-term plan for the development of the special economic zone and the procedure for their financing;

2) obligations of Executive body of the government of the subject of the Russian Federation or obligations of Executive bodies of the government of subjects of the Russian Federation on transfer to the authorized Government of the Russian Federation to Federal Executive body of powers on management and the order of the parcels of land and other real estate objects located in borders of the special economic zone for the term of its existence;

3) obligations of Executive and administrative body of municipality or Executive and administrative bodies of municipalities on transfer to the authorized Government of the Russian Federation to Federal Executive authority of the right to management and the order of the parcels of land and other real estate objects which are in municipal property and located in borders of the special economic zone for the period of its existence;

4) the order of formation of the Supervisory Board of the special economic zone;

5) performance indicators of the special economic zone.

4.1. In the terms provided by the agreement on creation of the special economic zone specified in part 4 of this article also are established:

1) volume and terms of financing of creation of objects of engineering, transport, social, innovative and other infrastructures of the special economic zone at the expense of means of the Federal budget, budgets of subjects of the Russian Federation, local budgets, off-budget sources of financing;

2) borders of the special economic zone and the list of the parcels of land forming it;

3) the territory adjacent to the special economic zone, the total area of which cannot exceed the area specified in parts 2 and 2.3 of article 4 of this Federal law;

4) the plan of arrangement and the corresponding material and technical equipment of the special economic zone and the territory adjacent to it;

5) other conditions provided by this Federal law.

4.2. Description of the location of the boundaries of the special economic zone is carried out in the manner prescribed by the Federal law of June 18, 2001 № 78-FL "on land management" to describe the location of the boundaries of the object of land management.

5. Has lost force since January 1, 2012

6. The special economic zone is being created for forty-nine years. The term of existence of the special economic zone is not subject to extension.

7. Early termination of the existence of a special economic zone is allowed only if:

1) it is caused by the need to protect the life and health of people, protection of nature and cultural values, national defense and state security;

2) within three years from the date of creation of the special economic zone, no agreement has been concluded on the implementation (management) of industrial production, technical implementation, tourist and recreational activities and (or) activities in the port special economic zone or all previously concluded agreements have been terminated;

3) for three consecutive years in the special economic zone, its residents do not carry out industrial, technical, promotional, tourist and recreational activities or activities for the construction, reconstruction and operation of the infrastructure of the seaport, river port, airport.

8. The decision on early termination of the special economic zone is made by the Government of the Russian Federation.

### **Article 6.1. Financing the creation of engineering, transport, social, innovation and other infrastructures of the special economic zone at the expense of the Federal budget, the budgets of the constituent entities of the Russian Federation and local budgets**

1. Financing of creation of objects of engineering, transport, social, innovative and other infrastructures of the special economic zone at the expense of means of the Federal budget, budgets of subjects of the Russian Federation, local budgets is performed according to the budget legislation of the Russian Federation.

2. The obligations of the Russian Federation to finance the creation of engineering, transport, social, innovation and other infrastructures of the special economic zone can be fulfilled by making a contribution to the authorized capital of the open joint stock company, which was established in order to implement the agreements on the creation of special economic zones and one hundred percent of the shares of which belong to the Russian Federation, and the subsequent financing by this open joint stock company of the creation of infrastructure facilities of special economic zones., including by making a contribution to the authorized capital of the management company of the special economic zone.

3. Obligations of the subject of the Russian Federation or subjects of the Russian Federation, municipality or municipalities on financing of creation of objects of engineering, transport, social, innovative and other infrastructures of the special economic zone can be executed by means of contribution to authorized capital of the managing company of the special economic zone.

## **Chapter 3. Management of special economic zones**

### **Article 7. Management bodies of special economic zones**

1. The development of a unified state policy in the sphere of creation and functioning of special economic zones and management of special economic zones are entrusted to the Federal Executive body authorized by the Government of the Russian Federation.

2. By the decision of the head of the Federal Executive body authorized by the Government of the Russian Federation, certain powers to manage special economic zones may be transferred to the Executive body of the constituent entity of the Russian Federation on the basis of the agreement or transferred to the management company, taking into account the features provided for by this Federal law. The approximate form of the agreement on transfer of powers on management of special economic zones to Executive authority of the subject of the Russian Federation is approved by the authorized Government of the Russian Federation Federal Executive authority.

2.1. Agreement on the transfer of authority to manage the special economic zone to the authority the Executive power of a subject of the Russian Federation should contain the following basic provisions:

- 1) indicators of efficiency of functioning of special economic zones during the period of validity of the agreement on the transfer of powers for management of special economic zone the Executive authority of the subject of the Russian Federation;
- 2) the exercise of the authorised Government of the Russian Federation Federal body of Executive power of control over the activity of Executive authority of subjects of the Russian Federation;
- 3) the order of providing by Executive authority of the subject of the Russian Federation in the Federal Executive authority of the annual report on results of functioning of the special economic zone authorized by the government of the Russian Federation;
- 4) responsibility of the parties of the agreement on transfer of powers on management of the special economic zone to Executive authority of the subject of the Russian Federation;
- 5) the bases and the order of termination of the agreement on transfer of powers on management of the special economic zone to Executive authority of the subject of the Russian Federation.

2.2. In case of termination of existence of the special economic zone the agreement on transfer of powers on management of the special economic zone to Executive authority of the subject of the Russian Federation stops.

2.3. Information on the conclusion of the agreement on transfer of powers on management of the special economic zone to Executive authority of the subject of the Russian Federation, and also data on Executive authority of the subject of the Russian Federation are placed by the authorized Government of the Russian Federation Federal Executive authority on the official site on the information and telecommunication "Internet".

2.4. The Executive authority of the subject of the Russian Federation discloses information on the activity and on the special economic zone which is at it in management in the information and telecommunication "Internet".

3. The Federal Executive authority authorized by the Government of the Russian Federation, Executive authorities of subjects of the Russian Federation and the organizations specified in part 2 of this article make the uniform centralized system of management of special economic zones (further also - management bodies of special economic zones).

4. For the purpose of coordination of activity of Federal Executive authorities, Executive public authorities of the subject of the Russian Federation or Executive public authorities of subjects of the Russian Federation, Executive and administrative body of municipality or Executive and administrative bodies of municipalities, economic entities on development of the special economic zone, control of implementation of the agreement on creation of the special economic zone, assistance in implementation of projects of residents of the special economic zone, the Supervisory Board of the special economic zone shall be established to review and approve projects of other investors, as well as to review and approve long-term plans for the development of the special economic zone and monitor the implementation of these plans.

5. As a rule, the Supervisory Board of the special economic zone includes representatives of the Federal Executive body authorized by the Government of the Russian Federation, representatives of the Executive body of the state power of the subject of the Russian Federation or representatives of Executive bodies of state power of subjects of the Russian Federation, representatives of the Executive-administrative body of municipal formation or Executive-administrative bodies of municipal formations, representatives of the management company, representatives of residents of the special economic zone and representatives of other organizations, including representatives of educational and research organizations operating in the boundaries of the municipality or the municipal boundaries, in areas which are located in a special economic zone. The composition of the Supervisory Board of the special economic zone shall be approved by the authorized

Government of the Russian Federation Federal Executive body or Executive body of the subject of the Russian Federation in the case of transfer of powers provided for by part 2 of this article.

6. Expire.

7. The powers of the Supervisory Board of the special economic zone are determined by the Regulations on the Supervisory Board of the special economic zone approved by the Federal Executive body authorized by the Government of the Russian Federation.

#### **Article 8. Powers of management bodies of special economic zones**

1. The Federal Executive body authorized by the Government of the Russian Federation:

1) carries out registration of legal entities and individual entrepreneurs as residents of the special economic zone;

2) maintains a register of residents of the special economic zone;

3) issues extracts from the register of residents of the special economic zone at the requirements of residents of the special economic zone or at the request of interested persons;

4) annually assesses the effectiveness of the functioning of special economic zones in the manner established by the Government of the Russian Federation.;

4.1) summarizes information on the results of the functioning of the special economic zones and submits to the Government of the Russian Federation an annual report on the results of the functioning of the special economic zones;

5) exercises control over the execution by the resident of the special economic zone of the agreement on the implementation of industrial, technical and implementation, tourist and recreational activities or activities in the port special economic zone in the manner prescribed by the authorized Government of the Russian Federation by the Federal Executive authority.;

5.1) enter into agreements on the implementation of industrial-production, technical-implementation, tourist-recreational activities or activities in the port special economic zone in the manner prescribed by this Federal law;

6) publish at least once a quarter in the print and electronic media, determined by the authorized Government of the Russian Federation by the Federal Executive authority, information on the availability of land, state and (or) municipal property located within the boundaries of the special economic zone and not leased;

7) performs functions of the state customer on preparation of documentation on planning of the territory in borders of the special economic zone and creation of engineering, transport, social, innovative and other infrastructures of this zone at the expense of means of the Federal budget, the budget of the subject of the Russian Federation, the local budget if other is not established by the legislation of the Russian Federation;

8) manages and manages land plots and other real estate objects located within the boundaries of the special economic zone and being in state or municipal ownership, including:

a) has lost its force;

b) leases such land plots and other real estate objects;

c) makes decisions on the formation of land plots within the boundaries of the special economic zone;

d) make a decision on the sale to tenants in accordance with part 3 of article 32 of this Federal law of land plots located within the boundaries of the special economic zone and located in the state or municipal property;

e) perform other actions for the management and disposal of such land plots and other real estate objects.;

9) provides for the examination of project documentation and examination of the results of engineering surveys;

10) became invalid on January 1, 2012;

11) receives technical conditions for connection (technological connection) to the networks of engineering and technical support and transfers these conditions to individual entrepreneurs, legal entities engaged in construction or reconstruction;

12) exercises other powers provided for by this Federal law.

2. The Federal Executive body authorized by the Government of the Russian Federation for implementation of the functions on creation at the expense of means of the Federal budget, the budget of the subject of the Russian Federation, the local budget, off-budget sources of financing of real estate objects in borders of the special economic zone and in the territory adjacent to it and management of these and earlier created real estate objects has the right to involve the managing company. Powers provided by points 6, 7 and 11 of part 1 of this article, and also the powers provided by point 8 of part 1 of this article except for powers on alienation of the specified real estate objects in the order established by the authorized government of the Russian Federation Federal Executive authority can be transferred to the managing company which is obliged to submit to the Federal Executive authority authorized by the government of the Russian Federation the report on implementation of the transferred powers in time, established by the authorized Government of the Russian Federation by the Federal Executive authority.

3. The Federal Executive body authorized by the Government of the Russian Federation has the right to involve the managing company or Executive authority of the subject of the Russian Federation in implementation of functions on acceptance and issue of documents in the cases provided by this Federal law and also on representation of necessary data in state bodies and local governments in the order established by this Federal law.

4. The powers under paragraphs 2, 3, 5, 5.1, 6, 7, 9 and 11 of part 1 of this article and the powers stipulated by paragraph 8 of part 1 of this article, except for the powers of alienation of the real estate not transferred to the management company, may be transferred to the Executive bodies of the constituent entities of the Russian Federation in the procedure established by part 2 of article 7 of this Federal law.

5. The powers transferred to Executive authorities of subjects of the Russian Federation shall be ahead of schedule withdrawn by the Federal Executive authority authorized by the Government of the Russian Federation in the following cases:

- 1) non-implementation of the transferred powers in the terms established by the legislation Of the Russian Federation;
- 2) violation of the terms of the agreement on transfer of powers on management of special economic zones.

6. The powers transferred to Executive authorities of subjects of the Russian Federation can be ahead of schedule withdrawn by the Federal Executive authority authorized by the Government of the Russian Federation in the cases provided by the agreement on transfer of powers on management of special economic zones.

7. If the Executive authorities of the constituent entities of the Russian Federation and the management company have been given separate powers to manage special economic zones, control over the execution of the delegated powers shall be exercised by the Federal Executive body authorized by the Government of the Russian Federation.

#### **Article 8.1. The Management company performs the following functions:**

- 1) ensure the creation of infrastructure facilities of the special economic zone and other facilities designed to ensure the functioning of the special economic zone, in accordance with the agreement on the creation of a special economic zone;
- 2) ensure the functioning of infrastructure facilities of the special economic zone and other facilities designed to ensure the functioning of the special economic zone;
- 3) attract residents and other investors to the special economic zone, including for the implementation of activities to create infrastructure facilities of the special economic zone;
- 4) develop a draft plan of the special economic zone and submit it for approval to the authorized body in accordance with the legislation of the Russian Federation;
- 5) carry out other functions provided for by this Federal law and the agreement on the management of the special economic zone.

#### **Article 8.2. Agreement on the management of the special economic zone**

1. For the purpose of implementation of agreements on creation of special economic zones and ensuring creation of objects of infrastructure of the special economic zone and other objects intended for ensuring functioning of special economic

zones, management of the specified objects, the Federal Executive authority authorized by the Government of the Russian Federation attracts managing companies.

2. The Federal Executive body authorized by the Government of the Russian Federation shall conclude an agreement with the management company on the management of the special economic zone, the approximate form of which shall be established by the Federal Executive body authorized by the Government of the Russian Federation.

3. The agreement on the management of the special economic zone shall be concluded in respect of each special economic zone.

4. The agreement on the management of the special economic zone should contain the following main provisions:

1) functions of the management company;

2) performance indicators of functioning of the special economic zone during the period of the agreement on management of the special economic zone;

3) the order of implementation by the authorized Government of the Russian Federation Federal Executive authority of control of activity of the managing company;

4) the order of providing by the managing company in authorized by the Government The Federal Executive authority of the Russian Federation of the annual report on results of functioning of the special economic zone;

5) responsibility of the parties of the agreement on management of the special economic zone;

6) the bases and the order of termination of the agreement on management of the special economic zone.

5. If the special economic zone ceases to exist, the agreement on the management of the special economic zone shall terminate.

6. Data on the conclusion of the agreement on management of the special economic zone with the managing company, and also data on the managing company are placed by the Federal Executive authority authorized by the Government of the Russian Federation on the official site on the information and telecommunication "Internet".

7. The management company discloses information about its activities and the special economic zone under its management in the information and telecommunication network "Internet".

#### **Chapter 4. Legal status of residents of the special economic zone**

##### **Article 9. Resident of the special economic zone**

1. The resident of the industrial and production special economic zone is the commercial organization, except for the unitary enterprise registered according to the legislation of the Russian Federation in the territory of municipality in which borders the special economic zone is located, and concluded an agreement with the management bodies of special economic zones on the implementation of industrial and production activities or logistics activities or an agreement on the implementation of technical and implementation activities in the industrial and production special economic zone in the manner and under the conditions provided for by this Federal law.

2. The resident of the technical implementation special economic zone is recognized as the individual entrepreneur or the commercial organization, except for the unitary enterprise registered according to the legislation of the Russian Federation in the territory of municipality in which borders the special economic zone is located, and concluded with management bodies of special economic zones the agreement on implementation of technical and introduction activity or the agreement on implementation of industrial and production activity in technical and introduction special economic zone in the order and on the conditions provided by this Federal law.

2.1. Residents of the tourist and recreational special economic zone are recognized as the individual entrepreneur, the commercial organization (except for the unitary enterprise) registered according to the legislation of the Russian Federation in the territory of municipality in which borders the special economic zone (in the territory of one of municipalities if the tourist and recreational special economic zone is located in territories of several municipalities), and concluded with management bodies of special economic zones the agreement on implementation of tourist and recreational activity in the order and on conditions which are provided by this Federal law.



2.2. The resident of the port special economic zone is the commercial organization, except for the unitary enterprise registered according to the legislation of the Russian Federation in the territory of municipality in which borders the special economic zone is located (in the territory of one of municipalities if the port special economic zone is located in territories of several municipalities), and concluded an agreement with the management bodies of special economic zones on the implementation of activities in the port special economic zone in the manner and under the conditions provided for by this Federal law.

3. An individual entrepreneur or a commercial organization is recognized as a resident of the special economic zone from the date of entry in the register of residents of the special economic zone.

4. The Federal Executive authority authorized by the Government of the Russian Federation enters into the register of residents of the special economic zone record about registration of the specified person within five working days from the date of signing with it the agreement on implementation (maintaining) industrial production, technical and introduction, tourist and recreational activity or activity in the port special economic zone.

4.1. In case of transfer to Executive authority of the subject of the Russian Federation of the powers provided by point 5.1 of part 1 of article 8 of this Federal law, Executive authority of the subject of the Russian Federation within three working days sends to the Federal Executive authority authorized by the government of the Russian Federation the copy of the agreement on implementation (maintaining) industrial production, technical introduction, tourist and recreational activity or activity in the port special economic zone. Authorized by the Government of the Russian Federation the Federal Executive authority shall enter in the register of residents of special economic zone an entry on registration of the specified person, within five working days from the date of receipt from the Executive authority of the subject of the Russian Federation of a copy of the agreement on the implementation (conduct) of industrial-production, technical innovation, tourist-recreation activity or activity in port special economic zone.

5. The Federal Executive authority authorized by the Government of the Russian Federation issues to the resident of the special economic zone the certificate certifying registration of the person as the resident of the special economic zone. The form of the certificate is approved by the authorized Government of the Russian Federation Federal Executive authority.

6. The Federal Executive body authorized by the Government of the Russian Federation reports data on registration of the person as the resident of the special economic zone in tax and customs authorities within three days from the date of registration.

7. The Federal Executive authority authorized by the Government of the Russian Federation submits to customs and tax authorities in the terms specified in part 6 of this article, the copy of the agreement on implementation (maintaining) industrial production, technical and introduction, tourist and recreational activity or activity in the port special economic zone.

8. Deprivation of the status of the resident of the special economic zone is allowed only in court in the cases provided by this Federal law, and entails the termination of the agreement on the implementation (management) of industrial production, technical implementation, tourist and recreational activities or activities in the port special economic zone.

9. The Federal Executive body authorized by the Government of the Russian Federation shall enter into the register of residents of the special economic zone a record of deprivation of the status of the resident of the special economic zone within five working days from the date of receipt of the court decision on deprivation of the status of the resident of the special economic zone.

10. The Federal Executive body authorized by the Government of the Russian Federation reports data on deprivation of the status of the resident of the special economic zone in tax and customs authorities within three working days from the date of entering into the register of residents of the special economic zone of the corresponding record.

#### **Article 10. The procedure for carrying out business activities on the territory of the special economic zone**

1. A resident of the industrial and production special economic zone carries out industrial and production activities or logistics activities in this special economic zone. For the purposes of this Federal law, industrial and production activities are understood as the production and (or) processing of goods (products) and their sale, logistics activities are understood as the provision of services for the transportation and storage of goods. At the same time, a resident of the industrial-industrial special economic zone shall be entitled to carry out in the industrial-production special economic zone only the activities provided for in the agreement on the implementation of industrial-production activities or the agreement on the

implementation of technical-implementation activities. Implementation of technical and implementation activities in the industrial and production special economic zone is allowed by the decision of the expert Council on technical and implementation special economic zones.

2. The resident of the technical and implementation special economic zone carries out technical and implementation activities in this economic zone. For purposes of this Federal law under the technical innovation activity is understood innovative activity, creation, production and realization of scientific-technical products, creation and implementation of programs for electronic computers (computer programs), databases, topologies of integrated microcircuits, informational systems, services in implementation and maintenance of such products, software, data bases, topologies and systems, while also providing residents of technical-innovative special economic zone service innovation infrastructure, necessary to carry out their activities. At the same time, a resident of the technical implementation special economic zone shall be entitled to carry out in the technical implementation special economic zone only the activities provided for in the agreement on the implementation of technical implementation activities or the agreement on the implementation of industrial production activities. Implementation of industrial and production activities in the technical implementation of the special economic zone is allowed by the decision of the expert Council on industrial and production special economic zones. Production of scientific and technical products in the technical implementation special economic zone is allowed by the decision of the expert Council on technical implementation special economic zones, guided by the priority directions of development of science, technology and technology and the list of critical technologies of the Russian Federation, approved by the Government of the Russian Federation.

2.1. The resident of the tourist and recreational special economic zone has the right to carry out in the special economic zone only tourist and recreational activities within the limits provided by the agreement on the implementation of tourist and recreational activities. For the purposes of this Federal law, tourist and recreational activities are understood as the activities of legal entities, individual entrepreneurs in the construction, reconstruction, operation of tourist industry facilities, facilities intended for sanatorium and resort treatment, medical rehabilitation and recreation of citizens, as well as tourist activities and activities for the development of mineral water deposits and other natural medicinal resources, including- resort treatment and prevention of diseases, medical rehabilitation, recreation of citizens, industrial bottling of mineral waters.

2.2. A resident of a port special economic zone has the right to carry out port activities and (or) construction, reconstruction and operation of infrastructure facilities of a seaport, river port or airport in this special economic zone provided for by the agreement on the implementation of activities in the port special economic zone (hereinafter - activities in the port special economic zone). For the purposes of this Federal law, port activity means the following activities carried out in the territories of the seaport, river port, airport:

- 1) warehousing, storage of goods and other services usually provided in the seaport, river port, airport in accordance with international treaties of the Russian Federation and the legislation of the Russian Federation;
- 2) supply and equipment of ships, aircraft (including ship supplies, onboard stocks), equipment of ships, aircraft;
- 3) production, repair, maintenance, modernization of ships, river vessels, aircraft, aircraft, including aircraft engines and other components;
- 4) processing of aquatic biological resources;
- 5) operations for the preparation of goods for sale and transportation (packaging, sorting, repacking, batch division, labeling and similar operations);
- 6) simple Assembly and other operations, the implementation of which does not significantly change the condition of the goods, in accordance with the list approved by the Government of the Russian Federation;
- 7) exchange trade in goods;
- 8) wholesale trade in goods;
- 9) ensuring the functioning of the infrastructure of the port special economic zone;
- 10) production activities in accordance with the agreement on the implementation of activities in the port special economic zone.

2.3. Construction, reconstruction and operation of infrastructure objects in the woods located in borders of the tourist and recreational special economic zone are allowed according to purpose of the lands on which these woods settle down if in the plan of arrangement and material equipment of the tourist and recreational special economic zone zones of the planned development of the woods in which borders construction, reconstruction and operation of objects of infrastructure are provided are defined. The order of implementation of development of the woods is established by the Forest code of the Russian Federation.

3. Individual entrepreneurs and commercial organizations that are not residents of the special economic zone are entitled to carry out business activities in the special economic zone, except for the port special economic zone, subject to the provisions of this part. In the port special economic zone has the right to carry out activities:

1) the administration of the seaport, river port, airport, Federal state enterprises and open joint stock companies (shares of which are in Federal ownership) - to ensure the functioning and security of the seaport, river port, airport in full in accordance with the legislation of the Russian Federation;

2) Executive authority of the subject of the Russian Federation or the managing company or the joint-stock company specified in part 2 of article 8 of this Federal law allocated with separate powers on management of the port special economic zone according to article 7 of this Federal law - on ensuring functioning of the port special economic zone;

3) individual entrepreneurs and commercial organizations that are not residents of the port special economic zone - for the construction and operation of infrastructure facilities of the port special economic zone and infrastructure facilities created within the boundaries of land plots provided by the management body of the port special economic zone to residents of the port special economic zone.

4. A resident of a special economic zone may not have branches and representative offices outside the territory of the special economic zone.

#### **Article 11. State control (supervision) on the territory of the special economic zone and municipal control on the territory of the special economic zone**

1. The Federal state control (supervision), regional state control (supervision) and municipal control in the territory of the special economic zone in respect of residents of special economic zone is carried out, respectively, authorized Federal Executive authorities, Executive authorities of constituent entities of the Russian Federation and local government bodies (further - bodies of state control (supervision) and municipal control bodies) in compliance with the legislation of the Russian Federation.

2. The provisions of the Federal law of 26 December 2008 No. 294-FL "on protection of the rights of legal entities and individual entrepreneurs in the exercise of state control (supervision) and municipal control", taking into account the peculiarities of the organization and conduct of inspections established by this article, shall apply to relations connected with the implementation of state control (supervision) in the territory of the special economic zone, organization and conduct of inspections of residents of the special economic zone.

3. Scheduled inspections, except for scheduled inspections in the implementation of tax control and customs control, are carried out by state control (supervision) and municipal control bodies in the form of joint inspections.

4. The term of the scheduled inspection shall not exceed fifteen working days from the date of its commencement. In exceptional cases, associated with the need for complex and (or) long-term special investigations and examinations on the basis of motivated proposals of officials conducting the audit, the term of the audit may be extended, but not more than ten working days.

5. At identification during planned check of violations by the resident of the special economic zone of the legislation of the Russian Federation officials of bodies of the state control (supervision), bodies of municipal control issue to the resident of the special economic zone the instruction about elimination of violations. The copy of the instruction on elimination of violations no later than three days from the moment of drawing up the act on results of carrying out planned check is handed over to the resident of the special economic zone or his representative on receipt or is transferred in other way testifying to date of receipt of the instruction by the resident of the special economic zone or his representative. If it is impossible to deliver the order on elimination of violations to the resident of the special economic zone or his representative by the methods specified above, it is sent by registered mail and is considered received after six days after its sending.

6. State control (supervision) bodies, municipal control bodies conduct unscheduled inspection of the resident of the special economic zone after two months from the date of issue of the instruction on elimination of violations. If a resident of a special economic zone fails to comply with the order to eliminate violations before an unscheduled inspection, a person may be deprived of the status of a resident of the special economic zone by a court decision on the basis of an application of the management bodies of special economic zones.

7. Unscheduled inspections are carried out in coordination with the management bodies of special economic zones. The period of unscheduled inspection may not exceed five working days.

8. The resident of the special economic zone when carrying out by body of the state control (supervision), body of municipal control of check has the right:

- 1) to be present at carrying out actions for control, to give explanations on the questions relating to the subject of check;
- 2) to receive information which providing is provided by regulatory legal acts of the Russian Federation;
- 3) get acquainted with the results of control measures and indicate in the acts of their familiarization, consent or disagreement with them, as well as with certain actions of officials of state control (supervision), municipal control bodies;
- 4) appeal against actions (inaction) of officials of state control (supervision), municipal control bodies in administrative and (or) judicial order in accordance with the legislation of the Russian Federation.

9. Tax and customs authorities of the Russian Federation exercise tax and customs control in the territory of the special economic zone in accordance with the legislation of the Russian Federation and notify the Federal Executive authority authorized by the Government of the Russian Federation on the revealed violations. In case of two or more significant violations of tax and (or) customs legislation by a resident of the special economic zone, a person may be deprived of the status of a resident of the special economic zone upon consideration by a court of an application of the Federal Executive authority authorized by the Government of the Russian Federation.

## **Chapter 5. Agreement on the implementation of industrial production, technical implementation, tourist and recreational activities or activities in the port special economic zone**

### **Article 12. Subject and conditions of the agreement on the implementation of industrial production, technical implementation, tourism and recreational activities or activities in the port special economic zone**

1. The agreement on implementation of industrial and production, technical and implementation, tourist and recreational activity or activity in the port special economic zone (further - the agreement on implementation of activity) is signed between the resident of the special economic zone authorized by the Government of the Russian Federation Federal Executive authority or Executive authority of the subject of the Russian Federation in case of transfer to it of powers provided by point 5.1 of part 1 of article 8 of this Federal law and the managing company. During the term of the agreement on implementation of activity the resident of the special economic zone undertakes to perform the activity provided by the agreement on implementation of activity and to make investments and capital investments in volume and in terms which are provided by the agreement on implementation of activity, and the Federal Executive authority authorized by the Government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of powers provided by point 5.1 of part 1 of article 8 of this Federal law., undertakes to exercise the powers provided for by this Federal law, including the provision of a land plot for lease to a resident of a special economic zone, provided that a land plot is required for the implementation of the relevant activities to a resident of a special economic zone. The agreement on implementation of activity can provide the obligation of the Federal Executive authority authorized by the Government of the Russian Federation in time established by the agreement on implementation of activity to sign with the resident of the special economic zone the lease agreement in case of availability of the state and (or) municipal property located in borders of the special economic zone for implementation of the relevant activity. The management company undertakes to carry out the necessary actions in the manner and within the limits established by the agreement on the management of the special economic zone, including the creation of infrastructure facilities of the special economic zone. The agreement on the implementation of activities may contain other rights and obligations of the parties.

2. The lease agreement of the state and (or) municipal property located within the boundaries of the special economic zone shall be concluded with the resident of the special economic zone for the term of the agreement on the implementation of activities, if a shorter period is not declared by the resident of the special economic zone. The approximate form of the lease

agreement of such property and the method of calculation of the rent are established by the authorized Government of the Russian Federation Federal Executive authority.

3. According to the agreement on the implementation of the activities of the resident of industrial-production special economic zone shall be obliged to make capital investments in the amount of not less than one hundred and twenty million roubles (except for intangible assets), the resident of industrial-production special economic zone shall be obliged to make capital investments in the amount of not less than forty million roubles (except for intangible assets) within three years from the date of conclusion of the agreement on the implementation of activities.

4. In the case that the agreement on carrying out activities in port special economic zone provides for building and reconstruction of objects of infrastructure of sea port, river port or airport, the resident of a port special economic zone within the term of validity of the agreement on the implementation of the activities undertakes to make capital investments in rubles in the amount of not less than:

1) four hundred million roubles (except for intangible assets) in the construction of infrastructure facilities of sea port, river port or airport, including infrastructure facilities of the new seaport, river port or airport, while the resident of the port special economic zone is obliged to make capital investments in the amount of not less than forty million roubles (except for intangible assets) within three years from the date of the agreement on the implementation of activities;

2) one hundred and twenty million roubles (except for intangible assets) in the reconstruction of the infrastructure of the seaport, river port or airport, while the resident of the port special economic zone is obliged to make capital investments in the amount of not less than forty million roubles (except for intangible assets) within three years from the date of the agreement on.

5. Application by the resident of the port special economic zone of customs procedure of the free customs zone is caused by representation in customs authority of ensuring payment of customs duties, taxes in the order established by the customs legislation of the Customs Union and (or) the legislation of the Russian Federation on customs. Ensuring the payment of customs duties and taxes in the implementation of port activities is provided for by the agreement on the implementation of activities, and its amount may not be less than:

1) thirty million roubles in the storage of goods, their storage, wholesale trade, exchange trade in goods (including excisable goods or mineral raw materials);

2) ten million roubles in the storage of goods that are not excisable goods, storage of such goods, wholesale trade, exchange trade in them;

3) two and a half million roubles in the implementation of other port activities.

6. In accordance with the agreement on the implementation of activities providing for the construction of infrastructure facilities of the new seaport, river port or airport and (or) reconstruction of infrastructure facilities of the seaport, river port or airport, a resident of the port special economic zone within the period provided for by the agreement on the implementation of activities, undertakes to develop project documentation, perform engineering surveys, conduct state examination of project documentation, perform the functions of the customer and investor in the construction and (or) reconstruction of the infrastructure of the seaport, river port or airport.

7. In accordance with the agreement on the implementation of activities providing for the construction of infrastructure facilities of a new seaport, river port or airport, work can be carried out respectively in the waters of the seaport, river port, at the airport. In this case the Federal Executive body authorized by the Government of the Russian Federation will organize issue of necessary permissions to performance of such works according to the project documentation approved in accordance with the established procedure.

8. In accordance with the agreement on the implementation of activities providing for the construction of infrastructure facilities of a new seaport, river port or airport outside the port special economic zone, the construction of transport and energy infrastructure, water supply and sanitation systems, communication lines can be carried out if it is necessary to carry out activities in the port special economic zone. In this construction does not operate a special regime of business.

9. The agreement on implementation of port activity can be provided in case of its termination on the bases provided by article 20 of this Federal law, the obligation of the resident of the port special economic zone to dispose of the objects of real

estate located in borders of the port special economic zone and belonging to it on the property right, including objects of incomplete construction by sale to their person registered as the resident of the port special economic zone.

10. A resident of a special economic zone shall not be entitled to transfer his rights and obligations under the agreement on the implementation of activities to another person.

11. Approximate forms of agreements on the implementation of industrial production, technical implementation, tourist and recreational activities and activities in the port special economic zone shall be approved by the authorized Government of the Russian Federation by the Federal Executive authority.

12. The resident of the special economic zone provides assistance to the management bodies of special economic zones in terms of monitoring the implementation of the terms of the agreement on the implementation of activities, including ensuring unhindered access of officials of the management bodies of special economic zones to the infrastructure of the special economic zone belonging to him and located within the boundaries of the special economic zone, provides to the management bodies of special economic zones in oral and written form necessary for monitoring information.

### **Article 13. Documents required for the conclusion of an agreement on the implementation of activities**

1. The person intending to receive the status of the resident of the special economic zone (further - the applicant) represents to the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law, the application for the conclusion of the agreement on implementation of activity. Such application shall contain data:

- 1) on the prospective activity of the applicant in the special economic zone;
- 2) on the state and (or) municipal property necessary for the implementation of the proposed activities of the applicant;
- 3) on the area of the land plot necessary for the implementation of the proposed activities of the applicant;
- 4) on the estimated volume of investments and the estimated volume of capital investments during the period of the applicant's activities in the special economic zone, including the volume of capital investments within three years from the date of the conclusion of the agreement on the implementation of activities of the applicant.;
- 5) the size of connected capacity of power receiving devices of the applicant, as well as the types and amount of planned value of necessary connected load in the necessary resources (including cold and hot water, mains gas and thermal energy) used for the provision of services for heat, gas and water, resources necessary for the implementation of industrial-production, technical innovation, tourist-recreation activity or activity in port special economic zone.

2. The applicant shall attach the following documents to the application for the conclusion of the agreement on the implementation of activities: 1) copies of constituent documents (for legal entities); 2) business plan, the form of which is established by the authorized Government of the Russian Federation by the Federal Executive authority.

3. For consideration of the application for the conclusion of an agreement on the implementation of the following documents are also required: 1) a copy of the certificate of state registration of a legal entity or individual entrepreneur; 2) a copy of the certificate of registration with the tax authority.

4. If the documents specified in part 3 of this article are not provided by the applicant, at the interdepartmental request of the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law, are represented by the Federal Executive authority performing state registration of legal entities, physical persons as individual entrepreneurs and peasant (farmer) farms, the data confirming the fact of entering applicant information into the unified state register of legal entities or the unified state register of individual entrepreneurs, and the Federal body of Executive power exercising functions on control and supervision over observance of legislation on taxes and fees, information confirming the applicant's registration with the tax authority. The applicant has the right to submit documents containing such information on his own initiative.

5. The documents specified in parts 1-4 of this article are taken according to the list authorized by the Government of the Russian Federation Federal body of Executive authority or Executive authority of the subject of the Russian Federation in

case of transfer of authority under paragraph 5.1 of part 1 of article 8 of this Federal law, a copy of which is with a mark about date of reception of the specified documents sent to the applicant.

6. After receipt of all documents specified in parts 1-4 of this article, the Federal Executive authority or Executive authority of the subject of the Russian Federation authorized by the government of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law accepts and sends to the applicant no later than in fifteen working days after receipt of the specified documents one of the following decisions:

1) about transfer of the application for the conclusion of the agreement on implementation of activity and the business plan to the expert Council on industrial production, technical and innovative, tourist and recreational or port special economic zones formed by the Federal Executive authority authorized by the Government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law;

2) on acceptance of an application for the conclusion of an agreement on the implementation of technical and implementation activities and a business plan for consideration if, in accordance with the business plan, the amount of investments in the amount of less than thirty million rubles is provided and the provision of a land plot is not required;

3) on refusal to consider an application for the conclusion of an agreement on the implementation of activities.

7. Refusal in consideration of the application for the conclusion of the agreement on implementation of activity is allowed only in case of:

1) failure to provide by the person of the documents specified in parts 1 and 2 of this article;

2) the absence within the boundaries of the special economic zone of the state and (or) municipal property that can be transferred into the possession and (or) for use by the applicant and which corresponds to the conditions of such an application;

3) the absence within the boundaries of the special economic zone of a free land plot corresponding to the conditions specified in such an application;

4) the inconsistency of the applicant's alleged activities activities, the implementation of which is permitted in the special economic zone;

5) non-compliance of the expected volume of capital investments with the requirements established by parts 3 and 4 of article 12 of this Federal law.

8. The Federal Executive authority authorized by the Government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law is obliged to specify in the decision on refusal in consideration of the application for the conclusion of the agreement on implementation of activity the motivated bases of such refusal. This decision can be appealed by the applicant in court.

9. Assessment of the business plan is carried out by the expert Council or in the case provided for by paragraph 2 of part 6 of this article, authorized by the Government of the Russian Federation by the Federal Executive authority or Executive authority of the subject of the Russian Federation in the case of transfer of powers provided for by paragraph 5.1 of part 1 of article 8 of this Federal law, on the basis of criteria and methods of evaluation established by the authorized Government of the Russian Federation by the Federal Executive authority.

10. The regulations on the expert Council shall be approved by the authorized Government of the Russian Federation Federal Executive body or Executive body of the subject of the Russian Federation in the case of transfer of powers provided for by paragraph 5.1 of part 1 of article 8 of this Federal law.

11. Not later than forty working days from the date of receipt of the application for the conclusion of the agreement on implementation of activity and the business plan the expert Council on the relevant special economic zones by results of assessment of the business plan accepts and sends to the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law one of the following decisions:

1) about support of the business plan.;

2) refusal to support the business plan.

12. The decision of the expert Council on the relevant special economic zones may also contain one obligation or several obligations to amend the business plan, the execution of which is assigned to the applicant in accordance with this Federal law and is taken into account by the management bodies of special economic zones at the conclusion of the agreement on the implementation of activities.

13. Within fifteen working days from the date of receipt of the decision of expert Council on the relevant special economic zones the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law directs in writing to the applicant the notification:

1) about the conclusion of the agreement on implementation of activity when making the decision on support of the business plan;

2) refusal to conclude an agreement on the implementation of activities when deciding to refuse to support the business plan;

3) the conclusion of an agreement on the implementation of activities subject to the applicant's obligations to amend the business plan.

14. In the case provided by point 2 of part 6 of this article within forty working days from the date of the direction to the applicant of the notification on acceptance of the application for the conclusion of the agreement on implementation of technical and implementation activity and the business plan to consideration the Federal Executive authority authorized by the Government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law, prepares and sends to the applicant and to the management company the agreement on implementation of the specified activity or sends to the applicant the motivated refusal in the conclusion with it of this agreement.

#### **Article 14. Procedure for concluding an agreement on the implementation of activities**

1. The Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law prepares and sends to the applicant and to the managing company the agreement on implementation of activity within fifteen working days from the date of adoption of the decision on its conclusion with the applicant.

2. The agreement on the implementation of activities shall enter into force on the date of its signing by the parties.

3. All changes made to the agreement on implementation of activity are made out by the additional agreement to the agreement on implementation of activity.

#### **Article 15. The form of the agreement on the implementation of activities**

The agreement on the implementation of activities shall be concluded in writing by drawing up one document signed by the parties.

#### **Article 16. Duration of the agreement on the implementation of activities**

The agreement on the implementation of activities shall be concluded for a period not exceeding the period remaining until the termination of the existence of the special economic zone.

#### **Article 17. Article 18 became invalid on 1 January 2012. Amendment of the terms of the agreement on the implementation of activities**

1. If the resident of the special economic zone intends to change the terms of the agreement on implementation of the activity connected with change of the business plan, he represents in the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law, the statement, and also the business plan which form is established by the authorized Government of the Russian Federation Federal Executive authority.



2. The documents specified in part 1 of this article are accepted according to the inventory by the Federal Executive authority authorized by the Government of the Russian Federation which directs or hands to the applicant the copy of the inventory with the mark about date of their receipt.

3. Not later than in fifteen working days from the date of receipt of the documents specified in part 1 of this article the Federal Executive authority authorized by the Government of the Russian Federation transfers the business plan to expert Council on the relevant special economic zones except for the cases provided by point 2 of part 6 of article 13 of this Federal law.

4. Not later than in forty working days from the date of receipt of the documents specified in part 1 of this article, the expert Council on the relevant special economic zones accepts and directs to the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law, one of the following decisions:

- 1) about support of the business plan;
- 2) about refusal in support of the business plan.

5. The decision of the expert Council for appropriate special economic zones may also contain an obligation or several obligations on amending a business plan, which shall be borne by the applicant in accordance with this Federal law and taken into account by the authorised Government of the Russian Federation Federal body of Executive authority or Executive authority of the subject of the Russian Federation in case of transfer of authority under paragraph 5.1 of part 1 of article 8 of this Federal law, at the conclusion of the supplementary agreement to the agreement on implementation of activity.

6. Within ten working days from the date of receipt of the decision of expert Council on the relevant special economic zones the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law directs in writing to the resident of the special economic zone the notification:

- 1) about change of conditions of the agreement on implementation of activity when making the decision on support of the business plan;
- 2) refusal to change the terms of the agreement on the implementation of activities when deciding to refuse to support the business plan;
- 3) to change the terms of the agreement on the implementation of activities subject to the applicant's obligations to amend the business plan.

7. Changes made to the agreement on implementation of activity and not connected with change of its essential conditions are made out by the additional agreement with providing by the resident of the special economic zone of the documents confirming justification of modification of the agreement on implementation of activity without consideration by expert Council on the relevant special economic zones.

8. Within fifteen working days from the date of adoption by the expert Council on the relevant special economic zones of the decision on the conclusion of the supplementary agreement to the agreement on implementation of activity the Federal Executive authority authorized by the government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law prepares and sends to the applicant and to the managing company the agreement on implementation of activity.

#### **Article 19. Termination of the implementation agreement**

The agreement on the implementation of activities shall be terminated:

- 1) at the end of the period for which it was concluded;
- 2) in the event of its termination;
- 3) in the case of early termination of the special economic zone;
- 4) in the case of termination of the activities of a legal entity or an individual as an individual entrepreneur.

## **Article 20. Termination of the business agreement**

1. Termination of the agreement on the implementation of activities is allowed by agreement of the parties.
2. The agreement on the implementation of activities may be terminated by the court at the request of one of the parties in connection with a significant violation of its terms by the other party, a significant change in circumstances or on other grounds provided for by this Federal law.
3. A significant violation by the resident of the special economic zone of the terms of the agreement on the implementation of activities is:
  - 1) the implementation in the special economic zone of entrepreneurial activity not provided for by the agreement on the implementation of activities;
  - 2) non-implementation of the activity provided by it within twenty four months in a row from the moment of establishment by the authorized government of the Russian Federation Federal Executive authority or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law according to point 5 of part 1 of article 8 of this Federal law of the fact of non-implementation of activity;
  - 3) failure to submit to the authorized by the Government of the Russian Federation Federal Executive authority or Executive authority of the subject of the Russian Federation in the case of transfer of powers provided by paragraph 5.1 of part 1 of article 8 of this Federal law, within the period established by the agreement on the implementation of activities, project documentation and results of engineering surveys necessary for the implementation of the measures provided for in the business plan, for the purpose of state examination of project documentation and the results of engineering surveys;, their coordination if their representation is provided by the agreement on implementation of activity;
  - 4) non-implementation of investments, including capital investments, in the volume and in terms which are provided by the specified agreement if their implementation is provided by the agreement on implementation of activity.
4. In case of refusal of the management bodies of special economic zones to conclude the lease contract of the land plot and (or) the lease contract state and (or) municipal property, the resident of special economic zone has the right to address in court with the requirement about cancellation of the agreement on the implementation of activities either on conclusion of the contract of lease of a land plot and (or) the lease contract state and (or) municipal property.
5. In the agreement on implementation of activity other actions of the resident of the special economic zone and (or) governing bodies of special economic zones recognized by the parties as essential violations of conditions of the agreement on implementation of activity can be specified.
6. The agreement on implementation of activity can be terminated by court at the request of the Federal Executive authority authorized by the Government of the Russian Federation or Executive authority of the subject of the Russian Federation in case of transfer to it of the powers provided by point 5.1 of part 1 of article 8 of this Federal law in the presence of the negative conclusion of the state examination of project documentation if in reasonable time the project documentation isn't finished taking into account the remarks and offers stated in this conclusion.
7. In case of termination of the agreement on the implementation of activities, the costs incurred in connection with its execution by the resident of the special economic zone shall not be reimbursed.

## **Article 21. Effect of termination of the implementation agreement**

1. In case of termination of the agreement on the implementation of activities, the person loses the status of a resident of the special economic zone.
2. A person who has lost the status of a resident of an industrial production, technical implementation or tourist and recreational special economic zone, including in connection with the early termination of the agreement on the implementation of activities, has the right to carry out entrepreneurial activities in the special economic zone on a common basis.
3. A person who has lost the status of a resident of the port special economic zone, including in connection with the early termination of the agreement on the implementation of activities in the port special economic zone, shall not be entitled to

carry out business activities in the port special economic zone on a common basis. In this case, the land lease agreement is subject to termination.

4. Unless otherwise provided by part 9 of article 12 of this Federal law, a person who has lost the status of a resident of the special economic zone, including in connection with the early termination of the agreement on the implementation of activities, has the right to dispose of movable and immovable property belonging to him and located within the boundaries of the special economic zone, at its discretion in accordance with civil legislation, subject to the conditions established by article 37 of this Federal law.

5. In case of early termination of the agreement on the implementation of activities in connection with a significant violation by a resident of the special economic zone of the terms of the agreement on the implementation of activities, a person who has lost the status of a resident of the special economic zone is obliged to pay a fine in the amount provided for by the agreement.

6. In case of termination of the agreement on implementation of activity the lease agreement of the state and (or) municipal property and the lease agreement of the parcel of land signed on the conditions provided by the agreement on implementation of activity terminate the action in accordance with the legislation of the Russian Federation.

### **Chapter 6. Agreement on technical implementation activities**

It became invalid on January 1, 2012.

#### **Chapter 6.1. Agreement on the implementation of tourist and recreational activities**

It became invalid on January 1, 2012.

#### **Chapter 6.2. Agreement on the implementation of activities in the port special economic zone**

It became invalid on January 1, 2012.

### **Chapter 7. The order of providing the parcels of land located in borders of the special economic zone and the order of use of the specified parcels of land**

#### **Article 32. Land use regime in the special economic zone**

1. Management bodies of special economic zones manage and dispose of land plots within its borders on the basis of an agreement on the creation of a special economic zone in accordance with the legislation of the Russian Federation and taking into account the provisions of this Federal law.

2. Land plots within the boundaries of the special economic zone may be granted for temporary possession and use only on the basis of a lease agreement.

3. Tenants of land plots within the boundaries of the special economic zone - owners of real estate objects created by them have the right to purchase land plots located under these objects in accordance with the legislation of the Russian Federation.

4. The land plot located in borders of the special economic zone can be withdrawn for the state or municipal needs in the order established by the legislation of the Russian Federation if according to the project of planning of the territory the land plot is intended for placement of the linear object making infrastructure of the special economic zone except for cases if placement of the linear object is performed on the terms of the easement.

#### **Article 32.1. Features of establishment of easements within the boundaries of the special economic zone for construction and (or) operation of infrastructure facilities of special economic zones**

1. Within the boundaries of special economic zones, easements may be established for the purposes provided for in paragraph 2 of this article, and taking into account the peculiarities established by this article.

2. Easements within the boundaries of the special economic zone may be established for the purposes of:

- 1) construction of linear structures (including power lines, communication lines and structures, pipelines, water supply, utilities, engineering, electrical and other lines and networks, cable cars), placed in accordance with the approved project of territory planning, reconstruction, overhaul, operation of such linear structures;
  - 2) passage, passage, transportation through the land of construction and other materials for the construction and (or) operation of infrastructure facilities of the special economic zone;
  - 3) construction of temporary or auxiliary structures (including fences, cabins, canopies), storage of construction and other materials for the construction and (or) operation of infrastructure facilities of the special economic zone;
  - 4) placement on the land of information boards, signs, warning labels, geodetic signs for the construction and (or) operation of infrastructure facilities of the special economic zone;
  - 5) conducting research, research and other works for the construction and (or) operation of infrastructure facilities of the special economic zone;
  - 6) work on the protection of territories intended for the construction and (or) operation of infrastructure facilities of the special economic zone, from flooding and flooding.
3. If the establishment of an easement within the boundaries of the special economic zone leads to the impossibility of using the land plot or its part, the owner of the land plot, land user, land owner has the right to demand compensation for damages.
4. The agreement on establishment of easement is concluded between the persons in whose interests the easement is established. These persons include:
- 1) the management company if the construction and (or) operation of infrastructure facilities of the special economic zone are carried out at the expense of the management company;
  - 2) the organizations performing construction and (or) operation of objects of infrastructure of the special economic zone if construction and (or) operation of such objects of infrastructure are performed at the expense of means of the Federal budget, budgets of subjects of the Russian Federation or local budgets;
  - 3) the organizations performing construction and (or) operation of objects of infrastructure of the special economic zone if construction and (or) operation of such objects of infrastructure are performed completely at the expense of other legal entities.
5. The agreement on the establishment of easement is concluded between the persons in whose interests the easement is established, and the management body of the special economic zone or a legal entity or a citizen - the owner of the land located within the boundaries of the special economic zone. If the land plot is in state or municipal ownership and is leased to a resident of a special economic zone, such agreement shall be concluded by the relevant lessee of the land plot in respect of which the easement is established.
6. An agreement on the establishment of an easement may provide for the establishment of an urgent or permanent easement.
7. The term of establishment of an easement in respect of a land plot in state or municipal ownership and leased to a resident of a special economic zone may not exceed the term of the lease agreement for such land plot.
8. The agreement on establishment of the easement shall contain:
- 1) cadastral number of the parcel of land concerning which it is supposed to establish the easement;
  - 2) data on the parties of the agreement;
  - 3) the purposes and the bases of establishment of the easement;
  - 4) the term of the easement;
  - 5) the amount of the fee for the easement;

- 6) the right of the person in whose interests the easement is established to carry out activities for the purpose of ensuring which the easement is established, including the right to enter the land plot, to deliver to it construction and other necessary materials, construction, reconstruction, capital repairs of infrastructure facilities of the special economic zone, for the construction and (or) operation of which the easement is established, to perform the necessary engineering surveys, to carry out cutting of wood and shrub vegetation, to perform earthwork;
- 7) the obligation of the person in whose interests the easement is established, to make a payment for the easement and fully compensate for the losses caused in connection with the establishment of the easement;
- 8) the obligation of the person in whose interests the easement is established, after the termination of the easement, to bring the land plot into a state suitable for its use in accordance with the permitted use.
9. For the purpose of preparation of the draft agreement on establishment of the easement of the person for whom the easement is established, provide calculation of the payment for the easement and if necessary carrying out cadastral works for the purpose of implementation of the state cadastral accounting of part of the parcel of land concerning which the easement is established.
10. The size of the payment for the easement established according to this Federal law is defined as follows:
  - 1) for the constant easement the payment in the amount less than market value of the parcel of land owing to its encumbrance by the easement if the smaller size of the payment for the easement is not established by the agreement on establishment of the easement;
  - 2) for a fixed-term easement (annual fee), a fee of one percent of the cadastral value of the land plot per unit of its area multiplied by the area of the land plot or part of the land plot in respect of which the easement is established, if the smaller amount of the easement fee is not established by the agreement on the establishment of the easement shall be established.
11. In the case that the agreement on the establishment of an easement is not concluded at the expiration of thirty days from the date of receipt by the person specified in part 5 of this article, the draft of such an agreement, the person in whose interests the easement is established, may apply to the court with the claim about compulsion to conclude the agreement on the establishment of an easement.
12. The payment for the easement, as well as compensation for losses caused in connection with the establishment of the easement to persons in respect of whom the easement is established, is carried out at the expense of persons in whose interests the easement is established.
13. Persons referred to in paragraph 5 of this article shall not be entitled to carry out actions that exclude or impede the implementation of the person in whose interests the easement is established, construction and (or) operation of infrastructure facilities of the special economic zone.
14. The easement may be terminated on the basis of a court decision on the following grounds:
  - 1) a person in whose interests the easement is established does not carry out activities for which the easement is established, within one year from the date of the easement, unless otherwise provided by the agreement on the establishment of the easement;
  - 2) due to the absence of the purposes for which the easement was established.
15. Easements, except for easements established in accordance with this article for a period of less than one year, are subject to state registration in accordance with the Federal law of July 13, 2015 № 218-FL "on state registration of real estate". The state registration of the easement established in accordance with this article shall be carried out on the basis of the application of the person in whose interests the easement is established, without presenting a notarized power of attorney issued by the owner of the land plot burdened with the easement.
16. The easement established in accordance with this article shall be retained in the case of transfer of rights to the land plot in respect of which the easement is established to another person, as well as in the case of transfer of rights of persons in whose interests the easement is established to other persons engaged in the construction and (or) operation of infrastructure facilities of the special economic zone.

### **Article 33. The lease of the land**

The approximate form of the lease agreement of the land plot and the method of calculation of the rent are defined by the Federal Executive authority authorized by the Government of the Russian Federation.

### **Article 34. Rent**

1. The maximum size of the rent for the parcels of land provided to the resident of the special economic zone on the basis of the agreement on implementation (maintaining) industrial production, technical and introduction, tourist and recreational activity or activity in the port special economic zone is defined by the Federal Executive authority authorized by the Government of the Russian Federation.
2. The rent and other payments for the parcels of land located in borders of the special economic zone arrive in the budget of the corresponding level of budget system of the Russian Federation according to the legislation of the Russian Federation.

### **Article 35. Disposal of land within the boundaries of the special economic zone**

The resident of the special economic zone-the tenant of the land plot which is in the state and (or) municipal property has no right to hand over it in sublease (sublease) and to transfer the rights and obligations under the lease agreement to other person (we transfer), to provide the land plot in free use, and also to give lease rights in pledge and to bring them as the contribution to authorized capital of economic partnerships and societies or the share contribution to production cooperative.

## **Chapter 8. Application of the customs procedure of the free customs zone in the territories of special economic zones**

### **Article 36. General provisions on the application of the customs procedure of the free customs zone in the territories of special economic zones**

1. This Chapter defines the application in the territories of industrial production, technical implementation and port special economic zones of the customs procedure of the free customs zone established by the customs legislation of the Customs Union.
2. In the territories of tourist and recreational special economic zones, the customs procedure of the free customs zone is not applied.
3. Goods placed under the customs procedure of the free customs zone, goods of the Customs Union not placed under the customs procedure of the free customs zone, and foreign goods placed under other customs procedures may be placed and used in the territories of industrial and technical special economic zones.
4. In the territories of port special economic zones, goods placed under the customs procedure of the free customs zone may be placed and used, as well as in cases established by the SEZ Agreement, international transport vehicles and goods not placed under the customs procedure of the free customs zone. Goods of the Customs Union imported into the port special economic zone by Executive authority of the subject of the Russian Federation or the managing company or specified in part 2 of article 8 of this Federal law by the joint-stock company performing in the territory of the port special economic zone separate powers on management of the port special economic zone according to article 7 of this Federal law, including ensuring its functioning, are not placed under the customs procedure of the free customs zone.
5. The Federal Executive body authorized in the field of customs determines the procedure and technology of customs operations in respect of goods, including vehicles imported (imported) in the territory of special economic zones and exported from the territories of special economic zones.

### **Article 37. Customs procedure of free customs zone**

1. The content of the customs procedure of the free customs zone and the conditions for placing goods under the customs procedure of the free customs zone are determined by the agreement on the SEZ.
2. Goods established in accordance with the agreement on SEZ may not be placed under the customs procedure of the free customs zone. The government of the Russian Federation has the right to establish a list of goods not subject to the customs procedure of the free customs zone.

3. Goods placed under the customs procedure of the free customs zone shall be subject to customs Declaration in the manner prescribed by the customs legislation of the Customs Union and (or) the legislation of the Russian Federation on customs, except for the goods specified in part 4 of this article.
4. Foreign goods imported into the territory of the port special economic zone from the territory of a state that is not a member of the Customs Union, if such goods are not intended for the purpose of construction, reconstruction of the infrastructure of the seaport, river port, airport, located in the territory of the port special economic zone, shall be placed under the customs procedure of the free customs zone without their customs Declaration, except in cases established in accordance with part 5 of this article. In respect of such goods, only customs operations related to the arrival of goods to the customs territory of the Customs Union are performed.
5. The government of the Russian Federation has the right to establish cases when the foreign goods imported to the territory of the port special economic zone from the territory of the state which is not the member of the Customs Union and placed under the customs procedure of the free customs zone are subject to customs Declaration.
6. When goods are placed under the customs procedure of the free customs zone applied in the territory of the industrial production or technical introduction special economic zone, only the resident of the special economic zone on which territory such goods are imported can act as the declarant of goods.
7. When placing goods under the customs procedure of the free customs zone applied in the territory of the port special economic zone, the declarant may be a resident of the port special economic zone or another person specified in subparagraph 1 or paragraph 5 of subparagraph 2 of article 186 of the Customs code of the Customs Union.
8. Goods are placed by residents of the special economic zone under the customs procedure of the free customs zone for the purpose of implementation (conducting) by them industrial production, technical implementation or port activity according to the agreement on implementation (conducting) of activity in the territory of the special economic zone.
9. In order to confirm compliance with the conditions of placing goods under the customs procedure of the free customs zone, a resident of the special economic zone shall submit to the customs authority an agreement on the implementation (conduct) of activities in the territory of the special economic zone and a certificate of inclusion in the register of residents of the special economic zone or copies of these documents certified by the person who submitted them.
10. If goods are placed under the customs procedure of the free customs zone for the purpose of their placement in the territory of the port special economic zone by the person who is not the resident of the port special economic zone for confirmation of observance of conditions of the placement of goods under the customs procedure of the free customs zone the declarant of goods shall be submitted to the customs authority the agreement concluded between the owner of such goods and the resident of the port special economic zone on rendering services in warehousing (storage) of goods, loading (unloading) of goods and other operations., established by the Agreement about SEZ.
11. In respect of foreign goods placed (placed) under the customs procedure of the free customs zone and intended for carrying out in respect of such goods processing (processing) operations, as a result of which the goods lose their individual characteristics, and (or) for the manufacture of goods (including Assembly, disassembly, installation, adjustment), as well as repair, the customs authority at the request of the declarant shall identify such goods in goods manufactured (received) using foreign goods placed under the customs procedure of the free customs zone.
12. For the purpose of identification of the foreign goods placed under customs procedure of the free customs zone in the goods made (received) with use of the foreign goods placed under customs procedure of the free customs zone the methods of identification established by the agreement on SEZ can be used.
13. The acceptability of the claimed method of identification of foreign goods placed under the customs procedure of the free customs zone in goods manufactured (received) with the use of foreign goods placed under the customs procedure of the free customs zone shall be established by the customs authority taking into account the characteristic features of the goods and the operations performed with them, If the method of identification of the foreign goods offered by the declarant placed (placed) under the customs procedure of the free customs zone in the goods made (received) with use of the foreign goods placed under the customs procedure of the free customs zone, the customs authority does not consider acceptable, the customs authority has the right to independently determine the method of identification.

14. The order of carrying out identification of the foreign goods placed (placed) under customs procedure of the free customs zone in the goods made (received) with use of the foreign goods placed under customs procedure of the free customs zone is defined by the Federal Executive authority authorized in the field of customs.
15. Completion of the customs procedure of the free customs zone is carried out in accordance with the agreement on the SEZ.
16. At the end of the customs procedure of the free customs zone applied in the territories of industrial production and technical implementation of special economic zones, in respect of goods placed under the customs procedure of the free customs zone, and goods manufactured (received) using goods placed under the customs procedure of the free customs zone, the declarant can only be a resident of the special economic zone, which placed the goods under the customs procedure of the free customs zone, except in cases, provided for in paragraphs 17 and 18 of this article.
17. In case of loss of the status of the resident of the special economic zone at the end of the customs procedure of the free customs zone in the order provided by the agreement on SEZ, the declarant of goods is the person who has lost the status of the resident of the special economic zone.
18. In case of transfer of the rights of possession, use and (or) disposal of goods placed under the customs procedure of the free customs zone to another resident of the special economic zone upon completion of the customs procedure of the free customs zone in the manner prescribed by the agreement on the SEZ, the declarant of goods shall be the resident of the special economic zone to whom the rights of possession, use and (or) disposal of such goods have been transferred.
19. When goods are placed under the customs procedure of the free customs zone applied in the territory of the port special economic zone, and at the end of the specified customs procedure if such goods remained unchanged, except for changes due to natural wear and tear or natural loss under normal conditions of transportation (transportation), storage and (or) use (operation), the declarant of goods may be a resident of the port special economic zone, who placed the goods under the customs procedure of the free customs zone, except in cases of customs clearance., 17 and 18 of this article, or other person specified in subparagraph 1 or paragraph 5 of subparagraph 2 of article 186 of the Customs code of the Customs Union.
20. Upon completion of the customs procedure of the free customs zone applied in the territory of the port special economic zone in respect of goods manufactured (received) in the territory of the port special economic zone with the use of goods placed under the customs procedure of the free customs zone, the declarant may be only a resident of the port special economic zone who placed the goods under the customs procedure of the free customs zone, except for the case provided for by paragraph 17 of this article.
21. At the completion of the customs procedure of free customs zone, placed under the customs procedure of re-importation of goods manufactured (obtained) exclusively from the goods of the Customs Union, including with use of goods of the Customs Union not placed under the customs procedure of free customs zone shall be subject to return to the Federal budget of value added tax, excise duty in respect of goods of the Customs Union, when placed under the customs procedure of customs-free zones was carried out in the refund of the said taxes in accordance with the legislation of the Russian Federation on taxes and fees.
22. The amount of value added tax, excise tax in the cases specified in part 21 of this article shall be calculated based on the rates in force on the day of registration of the customs Declaration when placing goods of the Customs Union under the customs procedure of the free customs zone, and the customs value of goods and (or) their physical characteristics in physical terms (quantity, mass, volume or other characteristics) determined on the day of placing goods of the Customs Union under the customs procedure of the free customs zone.
23. If during the customs control the customs body detected signs that the document confirming the status of goods made (obtained) with use of foreign goods placed under the customs procedure of free customs zone, contains inaccurate information and (or) issued on the basis of false, inaccurate and (or) incomplete information, the customs authority shall send a reasoned request to the body authorized by the Government of the Russian Federation on the results of the specified document (hereinafter - the body authorized to issue a document confirming the status of the goods), on carrying out an additional, joint with the customs authority verification of the validity of the issuance of such a document. By results of the specified check the document confirming the status of goods can be cancelled by the body authorized for issue of the document confirming the status of goods.



24. The order of the organization and carrying out the inspection specified in part 23 of this article is defined by the Federal Executive authority authorized in the field of customs, together with the body authorized for issue of the document confirming the status of goods.

25. Upon termination of the operation of the special economic zone, the equipment placed under the customs procedure of the free customs zone, put into operation and used by the resident of the special economic zone for the implementation of the agreement on the implementation (conduct) of activities in the territory of the special economic zone, as well as goods placed under the customs procedure of the free customs zone and used to create real estate in the territory of the special economic zone, are recognized as goods of the Customs Union that are not under customs control, without payment of customs duties, taxes, without application of prohibitions and restrictions and without placement under the customs procedure of release for domestic consumption.

26. In case of loss of the status of the resident by the person in connection with the expiration of the agreement on implementation (conducting) of activity in the territory of the special economic zone and accomplishment of conditions of this agreement by it the equipment placed under the customs procedure of the free customs zone put into operation and used by the resident for implementation of the agreement on implementation (conducting) of activity in the territory of the special economic zone, and goods, placed under the customs procedure of the free customs zone and used to create real estate objects in the territory of the special economic zone, are recognized as goods of the Customs Union, not under customs control, without payment of customs duties, taxes, without application of prohibitions and restrictions and without placement under the customs procedure of release for domestic consumption.

27. For the purpose of recognition of the goods specified in parts 25 and 26 of this article, the goods of the Customs Union by the resident of the special economic zone shall be submitted to the customs authority a written application drawn up in any form, and documents containing information:

- 1) about the resident;
- 2) about the fulfillment by the resident of the terms of the agreement on the implementation (conduct) of activities in the territory of the special economic zone;
- 3) about the placement of these goods under the customs procedure of the free customs zone;
- 4) about the commissioning of the equipment, if the application is submitted in respect of the equipment.;
- 5) about entering of record on the property right of the resident of the special economic zone to the real estate object in the Unified state register of real estate if the application is submitted concerning the goods used for creation of real estate objects in the territory of the special economic zone.

28. The documents confirming the information about the resident of the special economic zone include:

- 1) constituent documents;
- 2) a document confirming the fact of making an entry about a resident - legal entity in the unified state register of legal entities, or a document confirming the fact of making an entry about a resident - physical person in the unified state register of individual entrepreneurs. If the specified document is not submitted by the resident of the special economic zone, at the interdepartmental request of customs authority the Federal Executive authority performing state registration of legal entities, physical persons as individual entrepreneurs provides the data confirming the fact of entering of data on legal entity or on the individual entrepreneur into the unified state register of legal entities and the unified state register of individual entrepreneurs respectively;
- 3) the certificate on registration in tax authority. If the specified document is not submitted by the resident of the special economic zone, at the interdepartmental request of customs authority the Federal Executive authority performing functions on control and supervision of observance of the legislation on taxes and fees provides the data confirming the fact of statement of legal entity or the individual entrepreneur on accounting in tax authority;
- 4) the certificate on inclusion in the register of residents of the special economic zone. If the specified document is not submitted by the resident of the special economic zone, at the interdepartmental request of customs authority the Federal Executive authority performing registration of legal entities and individual entrepreneurs as residents of special economic

zones provides the data confirming the fact of inclusion of legal entity or individual entrepreneur in the register of residents of special economic zones.

29. The document confirming performance by the resident of the special economic zone of conditions of the agreement on implementation (conducting) of activity in the territory of the special economic zone is the written certificate issued by governing body of the special economic zone in the form and in the order which are defined by the Federal Executive authority performing functions on development of the state policy and normative legal regulation in the field of creation and functioning of special economic zones in the territory of the Russian Federation.

30. Goods placed under the customs procedure of the free customs zone and become unusable, as well as packaging and packaging materials imported together with goods into the territory of the special economic zone, which have completely or partially lost their original purpose and their consumer properties, with the permission of the customs authority may be destroyed in the territory of the special economic zone or removed from the territory of the special economic zone for the purpose of their destruction in the manner determined by the Federal Executive body authorized in the field of customs Affairs., and with reflection of the fact of destruction of the goods placed under customs procedure of the free customs zone and become unusable in the reporting submitted to customs authority according to article 37.4 of this Federal law.

31. The government of the Russian Federation has the right to determine cases when packaging and packaging materials that are foreign goods imported into the territory of the special economic zone together with foreign goods, and have not lost their original purpose and their consumer properties, can be removed from the territory of the special economic zone for the purpose of their destruction without being placed under the customs procedure of destruction, as well as the conditions and procedure for their export and destruction.

#### **Article 37.1. Operations performed with goods placed under the customs procedure of the free customs zone in the territories of special economic zones**

1. Operations performed with goods placed under the customs procedure of the free customs zone shall be determined in accordance with the agreement on SEZ.

2. Retail sale of goods placed under the customs procedure of the free customs zone and goods manufactured (received) with the use of goods placed under the customs procedure of the free customs zone is prohibited in the territories of industrial, technical implementation and port special economic zones. The government of the Russian Federation has the right to establish a list of other prohibited transactions with goods placed under the customs procedure of the free customs zone in the territories of industrial production, technical implementation and port special economic zones. The relevant decree of the Government of the Russian Federation shall enter into force not earlier than one year after the date of its official publication.

3. With the permission of the customs authority are allowed to carry out operations on sampling and samples in accordance with article 155 of the Customs code of the Customs Union and the transfer of such samples and samples for research, including for certification purposes, in respect of:

1) goods placed under the customs procedure of the free customs zone;

2) goods manufactured (received) using goods placed under the customs procedure of the free customs zone;

3) goods manufactured (received) using goods placed under the customs procedure of the free customs zone and goods of the Customs Union not placed under the customs procedure of the free customs zone.

4. Permission to carry out operations on sampling and samples in respect of the goods referred to in part 3 of this article, and the transfer of such samples and samples for research shall be issued by the customs authority on the basis of a written request made in any form of the interested person - a resident of the special economic zone or other person who is the owner of the goods, the placement of which is carried out on the territory of the port special economic zone. The permit is issued in writing on the day of application in the form of a separate document or by affixing the appropriate mark on the written request of the interested person by the authorized official of the customs authority. Issue of the permission is allowed only on condition of accomplishment of the requirements established by point 2 of article 155 of the Customs code of the Customs Union.

5. When the resident of the special economic zone transfers the rights of possession, use and (or) disposal of goods placed under the customs procedure of the free customs zone to another resident of the special economic zone, such goods may

be moved from one territory of the special economic zone in which the customs procedure of the free customs zone is applied to another territory of the special economic zone in which the customs procedure of the free customs zone is applied, in accordance with the customs procedure of customs transit.

6. Features of application of customs procedure of customs transit concerning the goods specified in part 5 of this article are established by the Federal Executive authority authorized in the field of customs.

7. When making in the territory of the special economic zone of the operations connected with consumption of the goods placed under customs procedure of the free customs zone, the fact of consumption of such goods shall be reflected in the reporting submitted to customs authority according to article 37.4 of this Federal law.

### **Article 37.2. Customs control in the territories of special economic zones**

1. Customs control in the territories of special economic zones is carried out by customs authorities in accordance with the customs legislation of the Customs Union and (or) the legislation of the Russian Federation on customs.

2. The territory of the special economic zone is a customs control zone. Movement of goods, vehicles, persons, including officials of state bodies, except for officials of customs authorities, through borders of special economic zones and within them is allowed with the permission of customs authority and under its supervision taking into account provisions of this article.

3. The territory of the special economic zone shall be equipped and equipped for the purpose of customs control. For the purpose of ensuring efficiency of customs control the Federal Executive authority authorized in the field of customs in coordination with the Federal Executive authority performing functions on development of the state policy and normative legal regulation in the field of creation and functioning of special economic zones in the territory of the Russian Federation establishes requirements to arrangement and the equipment of the territory of the special economic zone, and also to arrangement and the equipment of the parcels of land provided to residents of the special economic zone, in the cases provided for in paragraph 4 of this article.

4. According to the decision of the Federal Executive authority performing functions on development of the state policy and normative legal regulation in the field of creation and functioning of special economic zones in the territory of the Russian Federation in coordination with the Federal Executive authority authorized in the field of customs, arrangement and the equipment of the parcel of land provided by management body of special economic zones to the resident of the special economic zone, and also the General perimeter of two and more parcels of land are allowed, granted to different residents of the special economic zone, provided that there are no land plots within the boundaries of the land plots that do not belong to these residents of the special economic zone.

5. Ensuring the control and access regime in the territory of the special economic zone, including determination of the order of access of persons to such territory, is performed in the order determined by the Federal Executive authority authorized in the field of customs Affairs in coordination with the Federal Executive authority performing functions on development of the state policy and normative legal regulation in the field of creation and functioning of special economic zones in the territory of the Russian Federation.

6. The import of goods into the territory of the special economic zone, where the customs procedure of the free customs zone is applied, except for the port special economic zone, is carried out with the notification of the customs authority on such importation of goods. The import of goods into the territory of the port special economic zone, where the customs procedure of the free customs zone is applied, and the export of goods from the territories of the special economic zones, where the customs procedure of the free customs zone is applied, shall be carried out with the permission of the customs authority.

7. Forms of notifications and permissions specified in part 6 of this article and the order of their filling are established by the Federal Executive authority authorized in the field of customs.

8. Customs authorities have the right to identify goods imported into the territory of the special economic zone in the manner prescribed by the Customs code of the Customs Union. The Federal Executive body authorized in the field of customs Affairs, in order to ensure compliance with the requirements of the customs legislation of the Customs Union, the legislation of the Russian Federation on customs and this Federal law, determines the procedure for customs operations related to the identification of goods imported (imported) into the territory of the special economic zone.

### **Article 37.3. Implementation of temporary storage of goods in the territories of industrial-production or technical-implementation special economic zones**

1. Premises, open areas, railway tracks and container platforms located in the places agreed with the customs authority within the boundaries of the territories of industrial-production or technical-implementation special economic zones and intended for temporary storage of foreign goods imported by residents of such special economic zones are temporary storage places. The specified places of temporary storage in territories of special economic zones shall meet requirements of parts 1 and 2 of article 71 of the Federal law of November 27, 2010 No. 311-FL "about customs regulation in the Russian Federation".
2. Requirements to arrangement, equipment and places of temporary storage in the territories of industrial-industrial and technical-implementation special economic zones are determined by the Federal Executive body authorized in the field of customs, taking into account the provisions of this article.
3. If the place of temporary storage in the territory of the industrial production or technical implementation of the special economic zone are the open platform and (or) the room located on the parcel of land allocated to the resident of the special economic zone by management body of the special economic zone, storage of the foreign goods belonging to the third parties in such place is not allowed.
4. Customs operations concerning the goods imported by the resident of the special economic zone on the territory of the industrial production or technical introduction special economic zone and exported from the territory of the industrial production or technical introduction special economic zone, necessary for the placement of such goods under the chosen customs procedure or for completion of this customs procedure, and the customs, are made in the territory of the industrial production or technical introduction special economic zone in places of temporary storage in the order provided by the customs legislation of the Customs Union, the legislation of the Russian Federation on customs and this Federal law.
5. A resident of an industrial production or technical implementation special economic zone may place for temporary storage in places of temporary storage in the territory of industrial production or technical implementation special economic zone only those goods, the declarant of which he may act.
6. Temporary storage of goods in places of temporary storage in the territory of the special economic zone shall be carried out with the written permission of the customs authority issued on the basis of a written request made in any form by a resident of the special economic zone carrying out the import of foreign goods into the territory of the special economic zone. Issue of permission for temporary storage of goods in places of temporary storage and submission of documents and data for the placement of goods for temporary storage in the territory of the industrial production or technical introduction special economic zone are performed in the order provided by the customs legislation of the Customs Union, the legislation of the Russian Federation on customs and this Federal law.
7. A resident of an industrial production or technical implementation special economic zone who has received a permit for temporary storage of goods in places of temporary storage in the territory of the special economic zone is obliged to:
  - 1) ensure the safety of goods in temporary storage;
  - 2) prevent transactions with goods without the permission of the customs authority;
  - 3) keep records of goods in temporary storage, in the manner prescribed by the Federal Executive body authorized in the field of customs, and submit to the customs authority reports on such goods.
8. In case of loss of the goods which are on temporary storage in places of temporary storage in the territory of the special economic zone, transfer them to the third parties without the permission of customs authority or use of such goods not for the purpose of temporary storage the resident of the special economic zone who received permission to temporary storage of such goods is obliged to pay customs duties, taxes according to article 172 of the Customs code of the Customs Union.
9. Forms of reporting on goods in temporary storage in places of temporary storage in the territory of the special economic zone, the order of their filling, as well as the order and terms of submission of such reporting to the customs authority shall be established by the Federal Executive authority authorized in the field of customs.

#### **Article 37.4. Accounting of goods and reporting on goods in the application of the customs procedure of the free customs zone**

1. The resident of the special economic zone keeps records of goods placed under the customs procedure of the free customs zone, and goods manufactured (received) using goods placed under the customs procedure of the free customs zone, and submits reports on such goods to the customs authority.
2. Any changes occurring with the goods placed under the customs procedure of the free customs zone, and with the goods made (received) with use of the goods placed under the customs procedure of the free customs zone shall be reflected in accounting documents.
3. The order of accounting of the goods placed under customs procedure of the free customs zone and the goods made (received) with use of the goods placed under customs procedure of the free customs zone, the form of the reporting on such goods, the order of filling of such forms and the order and terms of submission to customs authority of such reporting are established by the Federal Executive authority authorized in the field of customs.

#### **Article 37.5. Import into the territory of the port special economic zone of goods placed outside it before such import under the customs procedures applicable to the exported goods**

1. Goods placed outside the territory of the port special economic zone under the customs procedures applicable to the exported goods may be imported into the territory of the port special economic zone for their storage and carrying out operations with them for unloading, transshipment and other cargo operations necessary for the start of international transportation of such goods when they are exported outside the customs territory of the Customs Union.
2. Storage of the goods specified in part 1 of this article and performance of operations on unloading, reloading and other cargo operations with such goods can be performed only by the resident of the port special economic zone.
3. Import of the goods specified in part 1 of this article into the territory of the port special economic zone, export of such goods from the territory of the port special economic zone, including the rest of the customs territory of the Customs Union, and storage of such goods in the territory of the port special economic zone shall be carried out in accordance with the provisions of this article in the manner established by the Federal Executive body authorized in the field of customs.
4. When importing to the territory of a port special economic zone of the Customs Union goods placed under the customs procedure of export are exempt from value added tax, excise tax, or a return of previously paid amounts of the value added tax, excise tax, if such exemption or refund is envisaged by the legislation of the Russian Federation on taxes and fees in the actual export of goods from the Russian Federation.
5. In case of non-implementation of the actual export from the territory of the port special economic zone of the goods specified in part 4 of this article within 180 days from the date following the day of their import to the territory of the port special economic zone are subject to payment of the amount of taxes with accrual of interest on them at the refinancing rates of the Central Bank of the Russian Federation operating during the period of stay of these goods in the territory of the port special economic zone, as follows:, provided by the legislation of the Russian Federation on customs for the collection of taxes and interest on the import of goods into the Russian Federation.
6. Export of the goods specified in part 4 of this article from the territory of the port special economic zone on other part of the customs territory of the Customs Union if such export is not connected with the beginning of international transportation of such goods is allowed with the permission of customs authority on condition of payment of taxes in the order provided by the legislation of the Russian Federation on customs Affairs for collection of taxes at import of goods to the Russian Federation.
7. Permission of the customs authority to export goods in the case established by part 6 of this article shall be issued on the basis of a written application of the declarant of such goods in accordance with the customs procedure of export, its successor or authorized representative or other person in whose possession such goods are in legal possession. The term of consideration of such application by the customs authority shall not exceed three working days from the date of its receipt by the customs authority.

## **Chapter 9. Guarantees provided to residents of special economic zones**

### **Article 38. Guarantee against adverse changes in the legislation of the Russian Federation on taxes and fees**

Acts of the legislation of the Russian Federation on taxes and fees, laws of subjects of the Russian Federation on taxes and fees, regulatory legal acts of local governments on taxes and fees that worsen the situation of taxpayers - residents of special economic zones, except for acts of the legislation of the Russian Federation on taxes and fees relating to the taxation of excisable goods, are not applied to residents of special economic zones during the term of the agreement on the conduct of industrial production, technical implementation, tourist and recreational activities or activities in the port special economic zone.

### **Article 39. Dispute resolution procedure**

Disputes related to the creation or termination of the special economic zone, violation by the residents of the special economic zone of the terms of the agreement on the conduct of industrial, technical, implementation, tourist and recreational activities or activities in the port special economic zone in the territory of the special economic zone, as well as other disputes arising from the relations regulated by this Federal law, shall be resolved in court in accordance with the legislation of the Russian Federation.

## **Chapter 10. Final provision**

### **Article 40. Termination of special economic zones and free economic zones**

1. From the date of entry into force of this Federal law, the existence of special economic zones and free economic zones, except for those specified in part 2 of this article, special economic zones created before the date of its entry into force, shall cease.

2. The provisions of this Federal law shall not apply to relations regulated by the Federal law on the special economic zone in the Kaliningrad region and the Federal law on the special economic zone in the Magadan region.

### **Article 41. Entry into force of this Federal law**

This Federal law shall enter into force thirty days after the date of its official publication.

President Of The Russian Federation

V. Putin

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