



Belarus

Effective since 1 January 2018.

According to the Tax Code of Belarus, digital services provided by foreign companies are subject to Belorussian VAT at the location of the customer.

VAT Standard rate

The standard VAT rate in Belarus in 2023 is 20%.

VAT Reduced rate

There is no reduced rate established.

VAT calculation peculiarity

$VAT = \text{Total revenue} * 20/120$.

Pieces of evidence

To identify customer location merchant has to collect at least 3 pieces of evidence. And if one of them is Belarus, the customer may be determined as Belarusian:

- Customer's address;
- Billing address (bank or electronic payment operator);
- IP address;
- Telephone number.

E-services list

- Granting the right to use software (including computer games) and databases including updates and additional functional options through the Internet as well as provision of remote access to them, also electronic books (publishing) and other electronic publications, information, educational materials, graphic images, music with or without text, audiovisual through the Internet, including by providing remote access to them for viewing and/or listening through the Internet;

- Advertising services provided through the Internet, including services provided with the use of software and databases that function on the Internet, as well as provision of advertising space on the Internet;
- Services for displaying offers for the acquisition (disposal) of goods (works and services) or proprietary rights on the Internet;
- Services provided automatically over the Internet upon the insertion of information by the user, automated services for on-demand data search, selection and sorting, and provision of data to the user through information and telecommunications networks (including real-time stock exchange data provision and real-time automated translation services);
- Services involving searching for and/or provision of information on, potential buyers for a client;
- Provision of technical, organizational, informational, and other possibilities with the use of information technologies and systems through the Internet for setting up contacts between sellers and buyers and conclusion of contracts (including real-time trading platforms on the Internet where potential buyers may offer prices using an automated procedure and the parties to the contract are informed of a sale by messages that are created and sent automatically);
- Provision and support of a commercial or personal presence on the Internet, support of users' electronic resources (websites and (or) pages on the Internet), provision of access to them by other Internet users, and provision of options to modify them, provision of services for the administration of information systems;
- Storage and processing of information if the person that submitted the information has Internet access to it;
- Provision of computing capacity in real time for including information in information systems;
- Provision of domain names and hosting services;
- Provision of access to search systems on the Internet;
- Provision of statistical services on Internet websites.

Registration procedure

The application for registration has to be submitted before the last day of the quarter in which the object of VAT taxation has arisen.

So a foreign organization that provides electronic services to customers in Belarus in the first quarter of 2018 is required to file an application for registration, no later than March 31, 2018.

The application can be submitted in one of the following ways:

- Hard copy;
- Electronic form.

VAT returns filling date

The VAT return must be submitted no later than the 20th of the month following a reporting quarter.

VAT payment date

The VAT amount in BYN must be paid by the 22nd day of the month, following the reporting quarter.

Keeping records

Currently, the Tax Code of Belarus has not set out a form of keeping records. Accounting is conducted in an arbitrary form, but it has to be provided with the following information:

- Information used to determine the location of an individual: full name (if it was provided by an individual) network address, domain name, international phone code, postal code of residence, bank identification code used by the individual for receiving digital services, and more;
- Information to determine the taxation base: the cost of services provided, the currency of payment, the date of the provision of service, and the number of payments received (including advance payments). In case of return (offset) of funds – the amount and date of the return (set-off).



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