



# Belarus

Starting 1 July 2022, foreign entities must be registered in Belarus and pay VAT on the electronic distance sale of goods.

This requirement applies to the electronic distance sale of goods or mediating transactions involving buyers in Belarus: individuals and companies.

## VAT Standard rate

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

## VAT Reduced rate

10% – for some types of food, children's goods, and medicines.

## Thresholds

The distance selling threshold is €10,000.

## Who is obliged to register for VAT in Belarus

The foreign company is obligated to register for VAT upon the occurrence of two conditions jointly:

- The company sells goods to individual buyers of Belarus;
- The annual revenue from the sale of goods to individual customers in Belarus exceeded €10,000 per year.

The exemption is when the goods are sold through a trading platform that is registered on the territory of the Republic of Belarus and remits VAT on the goods sold.

## Registration procedure

The taxable person must register with the Ministry of Taxes and Dues of Belarus. The procedure is electronic and free.

The owners will be required to complete and submit a VAT registration form, along with supporting documentation:

- Trade register extract;
- If the company appoints a local tax agent or Fiscal Representative, then a Letter of Authority or Power of Attorney.

## **Marketplaces**

Effective July 1, 2022, Marketplace facilitators located outside of Belarus must register for VAT in Belarus when they have revenue from Belarus of more than €10,000 yearly. In such a case, Marketplace is obliged to calculate and remit all sales tax for sales via this marketplace.

## **Tax representative**

There is no requirement to appoint a tax representative in Belarus.

## **Deductible VAT**

When remote sellers registered for the simplified scheme for reporting VAT on sales to Individuals such sellers cannot credit incoming VAT.

## **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 the entity or an individual: full name, address, network address, tax identification number, domain name, international phone code, postal code of residence, bank information, 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).

## **VAT payment date**

The VAT payment must be submitted by the 22nd of the month following the reporting quarter.

## **Filing VAT returns**

A taxpayer must transmit tax returns to the Ministry of Taxes and Dues of Belarus by electronic means.

The [LOVAT platform](#) supports digital submission.

The reporting periods are as follows: April (Q1), July (Q2), October (Q3), and January (Q4).

The first fiscal period was Q3 2022.

The date for filing tax returns is no later than the 20th of the month following the reporting quarter.



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