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| <p>Subject of VAT taxation – a person who, in accordance with tax legislation, is obliged to calculate and/or pay VAT to the budget</p> | <p>- a foreign organization that provides services in electronic form, the place of sale of which is recognized as the Republic of Belarus, to individuals who purchase such services and settle accounts with it for services rendered (a foreign organization that provides services in electronic form to individuals in the Republic of Belarus);</p> <p>- a foreign organization that, on the basis of commission agreements, orders and other similar agreements with foreign organizations that provide services in electronic form to individuals in the Republic of Belarus, carries out intermediary activities and settlements directly with such individuals for the purchase of these services (a foreign intermediary in settlements).</p> |
| <p>Types of electronic services qualified as an object of taxation – electronic services, upon delivery of which there is an obligation to calculate and/or pay VAT to the budget (does the status of the recipient matter - a legal entity or an individual)</p> | <p>Services in electronic form for individuals.</p> |
| <p>Taxable base – the cost of delivery from which the VAT liability is determined</p> | <p>The cost of the services rendered.</p> |
| <p>VAT rate – the amount of tax as percentage</p> | <p>The tax rate is 20%.</p> |
| <p>Tax period – the period of time after which the tax base is determined and the amount of tax payable is calculated</p> | <p>Quarter</p> |
| <p>How to submit a VAT Return – procedure and deadlines for submitting a VAT tax report (VAT Return)</p> | <p>Foreign organizations through the personal cabinet of the payer in electronic form no later than the 20th day of the month following the expired tax period submit: either a tax declaration (calculation); or information containing information on the turnover of the sale of services and the calculated amount of value added tax payable.</p> |
| <p>VAT payment – procedure and deadlines for VAT payment to the budget</p> | <p>Value added tax is paid no later than the 22nd day of the month following the expired tax period.</p> |
| <p>Currency of declaration and payment of VAT – the currency in which, in accordance with national legislation, it is necessary to</p> | <p>Belarusian ruble</p> |

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| <i>declare and pay VAT to the budget</i> | |
| Is there a procedure for registering a supplier as a subject of VAT taxation? | Exists |
| The procedure for registration as a subject of VAT taxation (remotely / not remotely) | Remotely |
| Website address | www.nalog.gov.by |