

LAW OF THE REPUBLIC OF BELARUS BELARUS

ON NATURAL RESOURCES USE TAX (ECOLOGICAL TAX)

Article 1. Taxpayers Payers of the natural resources use tax shall be amalgamation (associations), enterprises, organizations, their branches, representations, subsidiaries and other isolated units carrying on their entrepreneurial activities on the territory of the Republic of Belarus irrespective of their subordination and forms of ownership, as well as physical persons engaged in entrepreneurial activities. The procedure for tax payment in connection with the use of plots of land shall be regulated by a special law.

Article 2.

Objects of taxation 1. The tax shall be levied on volumes of resources extracted from the natural environment, as well as on volumes of contamination materials discharged into the environment, 2. The tax shall include payments for the use of natural resources and for the discharge of contamination materials into the environment within the established limits, as well as for the extra use of natural resources and for the discharge of contamination materials into the environment in excess of the established limits. 3. The limits for the extraction of natural resources shall be established by the Cabinet of Ministers of the Republic of Belarus and by local Soviets of People's Deputies by coordination with specially authorized public bodies. 4. The limits for the admissible pollutant emissions (discharge) into the environment shall be established by the Cabinet of Ministers of the Republic of Belarus by presentation of specially authorized public bodies.

Article 3.

Tax rates 1. Tax rates for the use of natural resources and for the pollutant emissions (discharge) into the environment shall be established by the Cabinet of Ministers of the Republic of Belarus by presentation of specially authorized public bodies. 2. The tax paid for the pollutant emissions (discharge) into the environment in excess of the established limits shall be increased 15 times. 3. The tax paid for the extraction of natural resources in excess of the established volumes shall be increased 10 times.

Article 4.

Tax privileges The tax shall be collected at privileged rates: a) for the water supplied for household, drinking and fire safety purposes to the population, workers of enterprises, institutions and organizations; b) for the sand and gravel-sand mixture used in road construction. For the water consumed by fish breeding enterprises and ponds assigned to legal and physical persons for manufacturing products of stock-raising and plant-growing, tax is enforced in the amount not exceeding 5% from the tax rate fixed for other users.

Article 5.

Procedures for payment and transfer of the tax to the budget 1. The natural resources use tax shall be computed by legal and physical persons proceeding from the actual volume of extraction of natural resources and discharges of contamination materials into the

environment monthly. 2. Data computed for the natural resources use tax shall be submitted to tax authorities not later than on the 15th day of each month, whereas payments shall be transferred to the budget before the 20th day of the month following the month of accounting. 3. Excluded. 4. The natural resources use tax shall be fully transferred to the income of local budgets with the exception of the tax on the extraction of oil, potassium and sodium salts, 50 per cent of which shall be paid too the income of the republican budget. The tax on pollutant emissions (discharge) into the environment shall be fully transferred to the income of local budgets with following transfer to the non-budget funds of nature conservation. 5. The amounts of taxes paid for the use of natural resources and the discharge of contamination materials into the environment within the established limits shall be referred to the cost of production, while those for the discharge of contamination materials into the environment in excess of the established limits - from the profit left at the disposal of the enterprise.