**On the Law of the Astrakhan Region**

**"On Amending Article 3 of the Law of the Astrakhan Region "On Transport Tax"**

Having considered in the second reading the draft law of the Astrakhan region "On the Introduction of Amendments to Article 3 of the Law of the Astrakhan Region "On Transport Tax", introduced by the Governor of the Astrakhan Region A.A. Zhilkin, Duma of the Astrakhan region

DECIDES:

1. To adopt the Law of the Astrakhan Oblast "On Amending Article 3 of the Law of Astrakhan Oblast" On Property Tax of Organizations ".

2. To send this Law to the Governor of the Astrakhan region for signing and official publication.

Chairman of the Duma

of the Astrakhan region A.B. Klykanov



THE LAW OF THE ASTRAKHAN REGION

**On Amending Article 3 of the Law of Astrakhan Oblast**

**"On Transport Tax of Organizations"**

Adopted by Duma of the Astrakhan Region on November 19, 2015

Article 1

Introduce in Article 3 of the Law of the Astrakhan Region of November 22, 2002 No. 49/2002-OZ "On Transport Tax" the following changes:

1) part 1 shall be supplemented with clause 5 of the following content:

"5) organizations - tenants of a special economic zone established in the territory of the Astrakhan Region (hereinafter - special economic zone).";

2) add with part 41 with the following content:

"41 Taxpayers' exemption specified in clause 5 of part 1 of the present article shall be granted for trucks and other self-propelled vehicles, machines and mechanisms on pneumatic and caterpillar tracks (from each horsepower) registered and recorded on the balance sheets of these taxpayers after their registration as tenants of a special economic zone, and shall be applied for a period of twelve years from the date of registration of these vehicles in accordance with the procedure established by the legislation of the Russian Federation."

 Article 2

This Law shall enter into force one month after the day of its official publication, but not earlier than the first day of the next tax period for transport tax.

Governor of the Astrakhan region A.A. Zhilkin

Astrakhan

November 27, 2015

N 79/2015-OZ