**Decree of Astrakhan State 5th Duma**

19.11.2015 №810/12 Astrakhan

On the Astrakhan state law “On making amendments in the article of the 2nd law of Astrakhan State “On setting a reduced rate of corporate income tax for certain categories of taxpayers”

Having considered in the second reading the draft law of the Astrakhan State “On making amendments in the article of the 2nd law of Astrakhan State “On setting a reduced rate of corporate income tax for certain categories of taxpayers” imposed by the Astrakhan State Governor, the Astrakhan State Duma

States:

1. to adopt the Astrakhan State law “On making amendments in the article of the 2nd law of Astrakhan State “On setting a reduced rate of corporate income tax for certain categories of taxpayers”.

2. to forward the present law to the Governor of the Astrakhan State for signing and official publishing.

Duma chairman Alexander Klykanov

**Astrakhan State Law**

**“On making amendments in the article of the 2nd law of Astrakhan State “On setting a reduced rate of corporate income tax for certain categories of taxpayers”**

Accepted by Astrakhan State Duma

On 19th November 2015

Article 1

Introduce in Article 2 of the Law of the Astrakhan Region of November 16, 2009 No. 83/2009-OZ "On setting a reduced rate of corporate income tax for certain categories of taxpayers" the following changes:

1) Article 2 shall be supplemented with the part 21 of the following content:

"21 . Tax rate for organizations - tenants of a special economic zone established in the territory of the Astrakhan Region (hereinafter - special economic zone), in respect of profits from the activities carried out on the territory of special economic zone, subject to the separate accounting of income (expences) earned (incurred) from activities carried out on the territory of special economic zone and income (expences) earned (incurred) from activities carried out outside the territory of special economic zone, is reduced by:"

- 18 persentage points - within 10 consecutive taxation periods starting from the first taxation period in which the taxpayer recieve a taxable profit

- 10 persentage points - for the following years

- in part 5 numerals "1-4" should be replaced by "1, 2, 4"

- in part 6 numerals "1-4" should be replaced by "1, 2, 21, 4"

- in part 7 numerals "1-4" should be replaced by "1, 2, 21, 4"

 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 corporate income tax.

Governor of the Astrakhan region A.A. Zhilkin

Astrakhan

November 27, 2015

N 78/2015-OZ