November 10, 2003 No.263-OZ

**KALUGA REGION**

**LAW**

**ON THE CORPORATE PROPERTY TAX**

Adopted by

Resolution No.750 of October 30, 2003  
of the Kaluga Region Legislative Assembly

(edited by Kaluga Region Laws [No.332-OZ](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2C5244DC190BF962ACEE8467744D02B4CDCB033D6F8BE92F03M) of October 25, 2012, [No.385-OZ](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2F5446DD180BF962ACEE8467744D02B4CDCB033D6F8BE92F03M)  
of March 4, 2013, [No.397-OZ](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2F5744DB1F0BF962ACEE8467744D02B4CDCB033D6F8BE82F0AM) of March 28, 2013 and [N 487-ОЗ](consultantplus://offline/ref=B939510EC8845C68AD6356B9C99201C4A829774114FE2A62C187AFC0D4399C083345AFCA518D1091704BDBPEBEL) of October 25, 2013)

This Law establishes and gives effect to the corporate property tax (hereinafter – the tax) in Kaluga Region, and also establishes the rate of the tax, the procedure and periods of its payment, tax benefits and conditions of their application.

Article 1. Key Terms and Definitions

For purposes of implementation of this Law, the term investors implies organizations that are payers of the corporate property tax and that are implementing (have implemented) investment projects in Kaluga Region in the form of capital investments using their own and (or) recruited funds.

Terms and definitions used in this Law shall have meanings established by the Tax [Code](consultantplus://offline/ref=FD33AA8C5611180459E2B0DB21B49A1C66E6C5698335F0F6FC25338640525E9EA955DE45E5398CBBh90BM) of the Russian Federation, Federal [Law](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB23C1020574F884054A23FFBE78E3033025BF689C6023C260DM) No.69-FZ of March 31, 1999 “On Gas Supply in the Russian Federation”, Federal [Law](consultantplus://offline/ref=FD33AA8C5611180459E2B0DB21B49A1C66E7CE6B8433F0F6FC25338640525E9EA955DE45E5398CB3h909M) No.39-FZ of February 25, 1999 “On Investment Activities in the Russian Federation Executed in the Form of Capital Investments” and Kaluga Region [Law](consultantplus://offline/ref=FD33AA8C5611180459E2AED637D8C41260EE93628232FBA4A37A68DB175B54C9hE0EM) No.31-OZ of December 16, 1998 “On State Support of Investors in Kaluga Region” (as edited by Kaluga Region [Law](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2F5446DD180BF962ACEE8467744D02B4CDCB033D6F8BE92F02M) No.385-OZ of March 4, 2013)

Article 2. Tax Rate

The tax rate is established in the amount of 2.2%.

Article 3. Tax Benefits

1. Tax exemption is provided to:

1) state authorities of Kaluga Region, state agencies of Kaluga Region, local self-governance agencies of Kaluga Region’s municipal districts in relation to all property;

state and municipal budget-funded and public institutions of Kaluga Region in relation to all property;

autonomous organizations created on the basis of property owner by Kaluga Region and municipal districts of Kaluga Region in relation to property used with permission of the owner(as edited by Kaluga Region [Law](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2F5446DD180BF962ACEE8467744D02B4CDCB033D6F8BE92F02M) No.487-OZ of October 25, 2013).

Benefits are granted on the basis of a confirmation of financing or granting of subsidies from the budget issued by financial authorities and relevant constituent documents;

2) religious organizations and non-profit organizations founded only by religious organizations in relation to property used by them for activities not indicated in [clause 2 of article 381](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB53414215D4F884054A23FFBE78E3033025BF58D2C05M) of the Tax Code of the Russian Federation (benefits are granted on the basis of constituent documents);

3) organizations involved in manufacturing and storage of agricultural products, provided that income from such activities accounts for at least 70% of their total income from sales of goods (works, services) in the relevant tax period (benefits provided on the basis of constituent documents and accounting reports);

4) condominiums (benefits provided on the basis of constituent documents);

5) organizations involved exclusively in processing and utilization of production and consumer waste (benefits provided on the basis of constituent documents);

6) organizations, in relation to objects recognized as historical or cultural monuments of regional or local (municipal) significance in accordance with the procedure established by the legislation of the Russian Federation (benefits provided on the basis of a confirmation issued by the relevant executive authority of Kaluga Region);

7) organizations, in relation to general use motorways of regional or local significance (benefits provided on the basis of an excerpt from the property register);

8) organizations, whose income from works with [codes 73](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40439260BM); [74.20.1](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40435260FM); [74.20.54](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40435260FM); [74.20.55](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40435260FM); [74.20.56](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40435260FM) of the All-Russian Classifier of Economic Activities approved by Resolution No.454-st of November 6, 2001 of the State Committee of the Russian Federation for Standardization and Metrology (hereinafter – the All-Russian Classifier of Economic Activities) accounted in the tax (report) period for at least 70% of their total income from works (benefits provided on the basis of constituent documents, accounting reports, actual volume of works and compliance with the codes of the [All-Russian Classifier of Economic Activities](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C6023C260CM));

9) organizations, in relation to real estate registered as fixed assets in their balance sheets in accordance with established accounting procedures, which is located on land lots intended for use as airports or airdromes.

Documents confirming the entitlement to tax benefits provided under this sub-clause are:

- title certificates for real estate objects;

- title certificates for the land lot;

- copy of the cadastral certificate for the land lot;

10) organizations that were assigned the status of authorized organizations in the field of development of infrastructures for industrial and technological parks in accordance with the legislation of Kaluga Region.

The document confirming the entitlement to tax benefits provided under this sub-clause is the copy of the order issued by the Ministry for Economic Development of Kaluga Region on assigning of the status of an authorized organization in the field of development of infrastructures for industrial and technological parks;

11) public enterprises of Kaluga Region (benefits provided on the basis of constituent documents);

Sub-clause 12 of clause 1 of article 3 shall lose force on January 1, 2016 ([article 8](#Par196) of this document).

12) organizations, in relation to fixed assets indicated in the All-Russian Classifier of Fixed Assets (ОКОF ОК 013-94), [subsection 14](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882C9B53F162C5E1282480DAE3DFCE8D127344B57F78AC5002308M) “Machinery and Equipment”, used for activities indicated in [section D](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C60138260BM) “Manufacturing Activities” of the All-Russian Classifier of Economic Activities, that were subjected to reconstruction, technical upgrading, modernization and/or refitting within the scope of a production modernization program registered in accordance with the legislation of Kaluga Region.

The right to tax exemption under this sub-clause is granted to taxpayers included in the register of production modernization programs, if the taxpayer is involved in activities indicated in [section D](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C60138260BM) of the All-Russian Classifier of Economic Activities. Income from such activities must also account for at least 70% of all income for the relevant tax period.

Tax exemption under this sub-clause is provided for the relevant number of consecutive tax periods upon achievement of the following amounts of actual capital investments in reconstruction, technical upgrading, modernization and/or refitting of production within the scope of a production modernization program.

|  |  |
| --- | --- |
| Total amount of actual capital investments made in the period from January 1, 2013 to December 31, 2015 (RUR millions) | Tax exemption period (consecutive tax periods) |
| From 10 to 30, inclusive | 1 |
| Over 30 up to 70, inclusive | 2 |
| Over 70 | 3 |

The taxpayer acquires the right to apply the benefits in relation to each object of fixed assets complying with the conditions of this clause on the first day of the month following the month, in which its reconstruction, technical upgrading, modernization or refitting were completed, and in which the total number of actual capital investments (calculated on accrual basis) was RUR 10 million or more. For each fixed asset indicated in this sub-clause, tax benefits can be provided for a period of not more than three tax periods.

Documents confirming the entitlement to tax benefits provided under this sub-clause are:

- decision of the authorized authority of Kaluga Region responsible for the implementation of the state investor support policy to include the production modernization program in the register of production modernization programs. This document is submitted with the taxpayer’s statement of entitlement to tax benefits;

- for real estate objects – certificate of transfer and acceptance of a building (structure, construction), executed in accordance with the procedure established by legislation. These documents are submitted with the taxpayer’s statement of entitlement to tax benefits and are attached to the tax statement for each tax period;

- for other fixed assets, excluding real estate – certificate of transfer and acceptance of a fixed asset (excluding buildings, constructions) and (or) certificate of transfer and acceptance of a group of fixed assets (excluding buildings, constructions), executed in accordance with the procedure established by acting legislation (or their duly certified copies). These documents are submitted with the taxpayer’s statement of entitlement to tax benefits and are attached to the tax statement for each tax period;

- documents confirming the taxpayer’s actual costs in the form of capital investments made within the scope of a production modernization program registered in accordance with the legislation of Kaluga Region (or their duly certified copies). These documents are submitted with the taxpayer’s statement of entitlement to tax benefits and are attached to the tax statement for each tax period;

- documents confirming the required volume of sales of goods indicated in [section D](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C60138260BM) of the All-Russian Classifier of Economic Activities. These documents are attached to the tax statement for each tax period.

Organizations indicated in [paragraph three of sub-clause 1](#Par36), [sub-clauses 3](#Par39), [5](#Par41), [8](#Par44), [9](#Par45), [10](#Par50), [12 of clause 1](#Par56) of this article are granted benefits in relation to their property, excluding property that is fully or partially provided for lease, free use, trust management, ownership, use or disposal;

13) organizations that are owners of gas distribution systems, in relation to gas distribution system objects located in Kaluga Region, the right of ownership to which was acquired before January 1, 2013 and that were transferred for use to gas distribution organizations from January 1, 2009 (hereinafter – gas distribution system objects), for three consecutive tax period from the moment of acquisition of the entitlement to tax benefits, excluding:

- main pipelines and constructions that are integral technological parts thereof.

The taxpayer acquires the right to apply tax benefits from the first day of the report (tax) period following the report (tax) period, in which the organization began the construction of new gas distribution system objects in Kaluga Region (hereinafter – gasification objects) in accordance with the long-term special-purpose [program](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2C5244DB140BF962ACEE8467744D02B4CDCB033D6F8BE92F02M) “Expansion of the Gas Pipe System and Construction of Gasification Objects in Kaluga Region in 2013-2017 and up to 2020 (Gasification of Kaluga Region in 2013-2017 and up to 2020)”, approved by Resolution No.532 of October 25, 2012 of the Kaluga Region Government (hereinafter – Long-Term Special-Purpose Program “Gasification of Kaluga Region in 2013-2017 and up to 2020”).

Documents confirming entitlement to tax benefits provided under this sub-clause are:

- title certificates for gas distribution system objects (or their duly certified copies). These documents are submitted with the statement of entitlement to tax benefits;

- documents confirming the transfer of gas distribution system objects for use by the gas distribution organization (or their duly certified copies). These documents are submitted with the statement of entitlement to tax benefits;

- certificate confirming existence of gas distribution system objects used by the gas distribution organization at the end of the tax period, for which the taxpayer claims tax benefits, signed by the senior executive of the organization. This documents is attached to tax statements for each tax period;

- duly certified copy of the agreement for construction of gasification objects included in the Long-Term Special-Purpose [Program](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2C5244DB140BF962ACEE8467744D02B4CDCB033D6F8BE92F02M) “Gasification of Kaluga Region in 2013-2017 and up to 2020”. These documents are submitted with the statement of entitlement to tax benefits;

- certificate confirming construction of gasification objects in accordance with the terms of the agreement for construction of such gasification objects in the period, for which the taxpayer claims tax benefits, signed by the senior executive of the organization. This document is attached to tax statements for each tax period. If no construction works were performed in the period, for which the taxpayer claims tax benefits, tax benefits are not provided under this sub-clause;

(sub-clause 13 was introduced by Kaluga Region [Law](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2F5446DD180BF962ACEE8467744D02B4CDCB033D6F8BE82F0BM) No.385-OZ of March 4, 2013)

14) organizations that are owners of gas distribution systems, in relation to gas distribution system objects located in Kaluga Region, commissioned (acquired) from January 1, 2013 (hereinafter – gasification objects), for three consecutive tax periods after the moment of acquisition of the right to apply tax benefits, excluding:

- main pipelines and constructions that are integral technological parts thereof;

- objects, construction of which was financed from the regional and (or) local budgets and (or) through special surcharges to rates for gas transportation paid to gas distribution organizations.

The taxpayer acquires the right to apply tax benefits from the first day of the tax period following the tax period, in which the gasification objects were commissioned (acquired).

Tax exemption is provided under this sub-clause only if the length of inter-settlement gas lines commissioned by the organization is not less than the length indicated in the Long-Term Special-Purpose [Program](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2C5244DB140BF962ACEE8467744D02B4CDCB033D6F8BEB2F0FM) “Gasification of Kaluga Region in 2013-2017 and up to 2020” for the relevant year.

Documents confirming entitlement to tax benefits under this sub-clause are:

- title certificates for gasification objects (or their duly certified copies). These documents are submitted with the statement of entitlement to tax benefits;

- certificates of commissioning of gasification objects (certificates of transfer and acceptance of gasification objects) (or their duly certified copies). These documents are submitted with the statement of entitlement to tax benefits and are also attached to tax statements for each tax period;

- certificates of acceptance of constructed gas distribution system objects executed in accordance with the form in appendix B of SNiP 42-01-2002 (or their duly certified copies). These documents are submitted with the statement of entitlement to tax benefits and are also attached to tax statements for each tax period.

(sub-clause 14 was introduced by Kaluga Region [Law](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2F5446DD180BF962ACEE8467744D02B4CDCB033D6F8BEB2F0BM) No.385-OZ of March 4, 2013)

2. Reduction of the tax amount for the tax period for organizations that, by agreement with local self-governance bodies of urban and rural settlements, perform scheduled landscaping works in settlements of Kaluga Region by the amount of costs associated with such landscaping (excluding budget funds), but by no more than the calculated tax amount. This benefit is applied without consideration of landscaping costs of organizations incurred in accordance with laws and regulations of the Russian Federation and Kaluga Region (in accordance with acting state sanitary and epidemiological rules and standards).

Within the scope of this Law, the term landscaping implies acquisition, planting and maintenance of all types of annual and perennial greenery, trees. Maintenance of greenery is performed in accordance with established rules for planting, protection and maintenance of greenery.

The reduction of the tax amount is based on documents confirming direct landscaping costs (payment for goods, works, services) and the conclusion of the authorized executive agency of Kaluga Region in the sphere of ecology and improvement on the compliance of the volume of landscaping efforts with the amount of requested tax benefits issued in accordance with the procedure established by the specified authorized agency.

3. Reduction of the calculated tax amount relating to the following taxable property by 50%:

1) property used for manufacturing of agricultural products;

2) property used to provide services associated with the production of agricultural plants with the [code 01.41.1](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C6033A260AM) in accordance with the All-Russian Classifier of Economic Activities;

3) property newly created or acquired in the tax period;

4) fixed assets modernized or reconstructed in the tax period, in relation to the surplus of their value generated by such modernization or reconstruction.

[Sub-clauses 3](#Par108) and [4](#Par109) of this clause do not apply to taxpayers involved in activities indicated in [sections J](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C406392608M), [K](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C4073E260AM), [L](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C405352608M), [M](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40A352608M), [N](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40B3E260FM), [O](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C40B38260AM), [P](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C5023F2607M), [Q](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C5023E260DM), [G](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C7043E260AM) of the All-Russian Classifier of Economic Activities, if income from such activities exceeds 30% of the taxpayer’s total income from the sale of goods (works, services).

Documents confirming entitlement to tax benefits provided under [sub-clauses 3](#Par108) and [4](#Par109) of this clause are:

а) for newly created or acquired fixed assets:

- for real estate objects – certificate of transfer and acceptance of a building (structure, construction) executed in accordance with the procedure established by legislation, and certificate of state registration of ownership of the real estate object (or their duly certified copies);

- for other fixed assets, excluding real estate – certificate of transfer and acceptance of a fixed asset and (or) certificate of transfer and acceptance of a group of fixed assets executed in accordance with the procedure established by legislation (or their duly certified copies);

б) for modernized or reconstructed fixed assets – certificate of transfer and acceptance of restructured or modernized fixed assets executed in accordance with the procedure established by acting legislation (or its duly certified copy).

Tax benefits relating to property indicated in [sub-clauses 3](#Par108) and [4](#Par109) of this clause are applied from the first date of the month following the month, in which the object (performed works increasing the value of fixed assets) was registered in accounting records as a fixed asset.

Article 4. Tax Benefits for Investors in Kaluga Region

1. Tax exemption is granted to investors indicated in [sub-clauses 1.1](#Par121), [1.2](#Par138) and [1.3](#Par139) of this article that are implementing (have implemented) investment projects included in the register of investment projects of Kaluga Region (hereinafter – investors included in the register of investment projects), in relation to property created and (or) acquired through the implementation of the investment project in the first three years of its implementation:

1.1. Tax benefits provided by this sub-clause can be used by investors included in the register of investment projects in the following number consecutive tax periods, if in the first three years of investment project implementation they make capital investments in the following amounts:

|  |  |
| --- | --- |
| Total amount of actual capital investments made in the first three years of investment project implementation (RUR millions) | Tax exemption period (consecutive tax periods) |
| From 100 to 300, inclusive | 1 |
| Over 300 up to 500, inclusive | 2 |
| Over 500 | 3 |

If in the first three years of investment project implementation an investor achieves a total amount of capital investments entitling the investor to use tax benefits for a greater number of tax periods, tax benefits are provided for the number of tax periods reduced by the number of tax periods, in which tax benefits were already used.

1.2. For investors included in the register of investment projects, whose income from sales of goods in accordance with [economic activity code 24.4](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C6053D260EM) of the All-Russian Classifier of Economic Activities in total income from sales of goods (works, services) in the tax (report) period represents at least 70%, and whose total actual capital investments made in the first three years of investment project implementation exceed RUR 500 million, the exemption period is 5 consecutive tax periods.

1.3. The right to apply tax benefits provided by this sub-clause is granted to investors included in the register of investment projects that meet all of the following requirements:

- investors that in the first three years of investment project implementation made capital investments in the amount of RUR 3000 or more;

- investors involved in economic activities subject to priority state support in accordance with the Kaluga Region [Law](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2C5244DA1F0BF962ACEE8467744D02B4CDCB033D6F8AEF2F0CM) “On State Support of Investors in Kaluga Region”.

Under this sub-clause, tax exemption is provided for seven consecutive tax periods as follows:

- in the first three tax periods – in the amount of 100% of the calculated tax relating to property created and (or) acquired within the scope of the investment project in the first three years of its implementation;

- in the fourth tax period – in the amount of 77% of the calculated tax relating to property created and (or) acquired within the scope of the investment project in the first three years of its implementation;

- in the fifth tax period – in the amount of 55% of the calculated tax relating to property created and (or) acquired within the scope of the investment project in the first three years of its implementation;

- in the sixth tax period – in the amount of 36% of the calculated tax relating to property created and (or) acquired within the scope of the investment project in the first three years of its implementation;

- in the seventh tax period – in the amount of 18% of the calculated tax relating to property created and (or) acquired within the scope of the investment project in the first three years of its implementation.

2. Organizations that are legally classified as subsidiary or parent companies of the investor that is implementing (has implemented) investment projects included in the register of investment projects, as well as organizations that are subsidiary to the investor’s parent organization – in relation to property created and (or) acquired by the investor within the scope of the investment project in the first three years of its implementation that was acquired (or received as a charter capital contribution) from the investor.

Under this sub-clause, tax exemption is granted in accordance with [clause 1](#Par120) of this article.

For purposes of calculation of the tax exemption period, the total amount of actual capital investments made in the first three years of investment project implementation is established on the basis of the investor’s data. The value of property acquired (or received as a charter capital contribution) from the investor by an organization that is its subsidiary or parent company, or a subsidiary of the investor’s parent company is not deducted from the total amount of capital investments.

The dates of the beginning of the investment project, creation or acquisition of property in the first three years of investment project implementation, other costs in the form of capital investments are confirmed on the basis of documents provided by the investor.

In addition to documents indicated in this article, the entitlement to tax benefits provided under this sub-clause is also confirmed by notarized copies of relevant charter documents. These documents are submitted with the taxpayer’s statement of entitlement to tax benefits.

Tax exemption is provided under this sub-clause with consideration of the period of the previously provided tax exemption relating to the investor’s property qualifying for benefits.

3. If an investor is removed from the register of investment projects, tax benefits provided under this article are discontinued.

4. The date of the beginning of investment project implementation is the date of the decision to include the investor in the register of investment projects. For investors that executed agreements on cooperation (investment agreements) with the Government of Kaluga Region before the effective date of this Law, the date of the beginning of investment project implementation is the date of signing of the relevant agreement, unless another date is established in the agreement on cooperation (investment agreement) with the Government of Kaluga Region.

5. In case of succession after reorganization of a legal entity, the new investor is included in the register of investment projects. In this case the date of the beginning of investment project implementation is the date of the beginning of investment project implementation previously established for the legal entity that was reorganized.

6. Investors indicated in this article can claim tax benefits in four consecutive years after the date of the beginning of investment project implementation.

7. The period of application of tax benefits begins on the first day of the report (tax) period, for which the tax benefit was claimed by the investor, and expires upon expiry of the established tax exemption period.

8. Whenever tax benefits provided under this article are applied, the size of average monthly salaries in the taxpayer’s organization must be at least five times greater than the [subsistence level](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E285642D71C0BF962ACEE84672704M) established by the Government of the Kaluga Region for working population in Kaluga Region for the quarter corresponding to the report (tax) period, in which the taxpayer applied the reduced tax rate.

9. Documents confirming entitlement to tax benefits provided under this article are:

- decision of the authorized executive agency of Kaluga Region responsible for the implementation of the state investor support policy to include the investment project in the register of investment projects. This document is provided with the taxpayer’s statement of entitlement to tax benefits;

- for real estate objects – certificate of transfer and acceptance of a building (structure, construction) executed in accordance with the procedure established by legislation. These documents are submitted with the taxpauer’s statement of entitlement to tax benefits and are attached to the tax statement for each tax period;

- for other fixed assets, excluding real estate – certificate of transfer and acceptance of a fixed asset (excluding buildings, constructions) and (or) certificate of transfer and acceptance of a group of fixed assets (excluding buildings, constructions), executed in accordance with the procedure established by acting legislation (or their duly certified copies). These documents are submitted with the taxpayer’s statement of entitlement to tax benefits and are attached to the tax statement for each tax period;

- documents confirming the taxpayer’s actual costs in the form of capital investments made within the scope of the investment project in the first three years of its implementation (or their duly certified copies). These documents are submitted with the taxpayer’s statement of entitlement to tax benefits and are attached to the tax statement for each tax period;

- documents confirming the size of the average monthly salary at the taxpayer’s organization, completed in accordance with the established procedure for the quarter preceding the date of submission of the tax calculation for the advance payment of the tax (tax statement) for each report (tax) period to the tax authority, the relevant federal state statistical monitoring form certified by the statistics agency;

- documents confirming achievement of the required volume of sales of goods in accordance with [economic activity code 24.4](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C6053D260EM) of the All-Russian Classifier of Economic Activities (only for investors, whose income from sales of goods manufactured in accordance with [economic activity code 24.4](consultantplus://offline/ref=406632DA162C54D5513B4A47369C1882CAB434102B534F884054A23FFBE78E3033025BF689C6053D260EM) of the All-Russian Classifier of Economic Activities account for at least 70% of the total income from sales of goods (works, services) in the tax period, and whose actual total capital investments in the first three years of investment project implementation exceed RUR 500 million). These documents are attached to the tax calculation for the advance tax payment (tax statement) for each report (tax) period.

10. Investors indicated in this article are granted benefits in relation to their property, excluding property that is fully or partially provided for lease, free use, trust management, ownership, use or disposal. This limitation does not apply to property subject to exemption in accordance with this article that was transferred to an organization that is legally classified as a subsidiary or parent company of the transferring investor included in the register of investment projects, or organizations that are subsidiaries of the investor’s parent company.

Article 5. General Conditions for Application of Tax Benefits

1. General conditions for application of tax benefits are:

1) lack of debts associated with taxes, dues or other mandatory payments to budgets of all levels or state off-budget funds at the end of the tax period, for which the taxpayer claimed tax benefits;

2) lack of overdue debts relating to monetary obligations to Kaluga Region at the end of the tax period, for which the taxpayer claimed tax benefits (excluding taxpayers indicated in [sub-clause 1 of clause 1 of article 3](#Par34) of this Law);

3) the taxpayer (excluding public, autonomous, budget-funded organizations) is not in the process of liquidation or reorganization and was not subjected to a bankruptcy procedure as of the end of each report (tax) period, for which the taxpayer claimed tax benefits;

4) transfer (payment) in full of all accrued and withheld individual income taxes at the end of each report (tax) period, for which the taxpayer claimed tax benefits, in accordance with transfer (payment) terms established for the report (tax) period .

2. Documents confirming compliance with the conditions for tax exemption indicated in [clause 1](#Par171) of this article are:

1) document confirming lack of debts associated with taxes, dues or other mandatory payments to budgets of all levels or state off-budget funds at the end of the tax period, for which the taxpayer claimed tax benefits, issued by the relevant tax authority of Kaluga Region;

2) document confirming lack of overdue debts relating to monetary obligations to Kaluga Region at the end of the tax period, for which the taxpayer claimed tax benefits, issued by the relevant financial authority of Kaluga Region;

3) documents confirming lack of debts associated with insurance payments to state off-budget funds at the end of the tax period, for which the taxpayer claimed tax benefits, certified by heads of branches of relevant funds;

4) certificate signed by the senior executive of the organization indicating the amounts of individual income taxes calculated, withheld and transferred (paid) in the report (tax) period in accordance with transfer (payment) terms established for the report (tax) period.

Documents indicated in [sub-clauses 1](#Par177)-[3](#Par179) of this clause are attached to the tax statement for the tax period. The document indicated in [sub-clause 4](#Par180) of this clause is attached to the tax calculation for the advance tax payment (tax statement) for each report (tax) period.

Article 6. Procedure and Terms of Payment of the Tax and Advance Tax Payments

The tax due for payment upon the expiry of the tax period must be paid within ten days after the date established for submission of the tax statement for the relevant tax period.

Advance payments for the report period are paid on or before the fifth day of the second month following the report period.

Taxpayers must submit tax statements for the corporate property tax and tax calculations for advance tax payments on forms approved in accordance with the legislation.

Article 7. Evaluation of Budget and Socio-Economic Efficiency

If its budget and socio-economic efficiency is evaluated as low, certain benefits can be suspended or cancelled by Kaluga Region legislation.

Evaluation of budget and socio-economic efficiency of tax benefits established by this Law is performed in accordance with the procedure and within terms established by the executive agency of Kaluga Region responsible for tax benefits authorized by the Government of Kaluga Region.

If the Kaluga Region law indicated in [paragraph one](#Par191) of this clause comes into effect, tax benefits indicated in [sub-clause 12 of clause 1 of article 3](#Par56), [clause 1 of article 4](#Par120) of this Law shall be applied by organizations that entered legal relations associated with application of tax benefits without any changes until expiry of the term of their application.

(paragraph introduced by Kaluga Region [Law](consultantplus://offline/ref=406632DA162C54D5513B544A20F0468CCCBD621E2F5744DB1F0BF962ACEE8467744D02B4CDCB033D6F8BE82F0AM) No.397-OZ of March 28, 2013)

Article 8. Transitional Clauses

[Sub-clause 12 of clause 1 of article 3](#Par56) of this Law shall lose force on January 1, 2016.

A.D. Artamonov  
Governor of Kaluga Region

Kaluga

November 10, 2003

No.263-OZ