

**TAX CODE OF THE RUSSIAN FEDERATION****PART TWO**

Taken  
state Duma  
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Approved  
Federation Council  
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(as amended by 11 October 2018)

**Article 283. The carry forward of losses**

Taxpayers who have suffered a loss (loss) calculated in accordance with this Chapter, in the previous tax period or in previous tax periods, have the right to reduce the tax base of the current reporting (tax) period by the entire amount of the loss received by them or by a part of this amount (to transfer the loss to the future). Thus determination of tax base of the current accounting (tax) period is made taking into account the features provided by this article and articles 264.1, 268.1, 274, 275.1, 275.2, 278.1, 278.2, 280 and 304 of this Code.

The provisions of this paragraph shall not apply to losses received by the taxpayer during the period of taxation of its profits at the rate of 0 percent in the cases established by paragraphs 1.1, 1.3, 1.9, 5, 5.1 of article 284 of this Code. The provisions of this paragraph shall also not apply to losses received by the taxpayer from the sale or other disposal of the shares (interests in the authorized capital), bonds of Russian organizations, investment units specified in articles 284.2 and 284.2.1 of this Code.

The provision of this paragraph also does not apply to losses from participation in an investment partnership received in the tax period in which the taxpayer joined the investment partnership agreement previously concluded by other participants, including as a result of assignment of rights and obligations under the agreement by another person.

1.1. The transfer to the future of losses received by the taxpayer from operations within the investment partnership shall be carried out taking into account the provisions of paragraph 4 of article 278.2 of this Code.

2. The taxpayer has the right to transfer to the current reporting (tax) period the amount of losses received in the previous tax periods, taking into account the restriction established by paragraph 2.1 of this article.

Similarly, a loss not carried forward to the next year may be carried forward in whole or in part to the following years.

2.1. In the reporting (tax) periods from January 1, 2017 to December 31, 2020, the tax base for the tax for the current reporting (tax) period, calculated in accordance with article 274 of this Code (except for the tax base, to which the tax rates established by paragraphs apply 1.2, 1.5, 1.5-1, 1.7, 1.8, 1.10 284 and paragraphs 6 and 7 of article 288.1 of this Code), can not be reduced by the amount of losses received in previous tax periods by more than 50 percent.

3. If the taxpayer has incurred losses in more than one tax period, the transfer of such losses to the future is made in the order in which they are incurred.

4. The taxpayer is obliged to keep documents confirming the amount of loss incurred during the entire period when it reduces the tax base of the current tax period by the amount of previously received losses.

5. In the event of termination of activities of a taxpayer by reason of a reorganization, the taxpayer-legal successor has the right to reduce the tax base in the manner and on the terms provided for in this article, the amount of losses incurred by the reorganized organizations before the date of the reorganization.

6. If the consolidated group of taxpayers has suffered a loss (loss) in the previous tax period or previous tax periods, the responsible member of such group has the right to reduce the consolidated tax base of the current tax period by the entire amount of the loss or by a part of this amount in the manner provided for in this article.

Organization that was a member of the consolidated group of taxpayers, after leaving the group (termination of this group):

1) has no right to reduce the tax base of the current tax period by the amount of loss received by the specified group during its action (by part of this amount);

2) has the right to reduce the tax base of the current tax period by the amount of the loss received by the specified organization following the results of the tax periods (by part of this amount) in which it was not a participant of the consolidated group of taxpayers, in the order and on conditions which are provided by this article.

If the organization which was the participant of the consolidated group of taxpayers during the participation in the specified group was reorganized in the form of merge or accession, after exit from structure of the specified group (termination of action of this group) this organization has the right also to reduce tax base of the current tax period by the amount of the loss received by the organizations (for part of this amount) which successor is the organization which left structure of the group following the results of the tax periods, in which such reorganized organizations were not participants of the consolidated group of taxpayers, in the order and on conditions which are provided by this article.

In the case that the organization who was a member of the consolidated group of taxpayers, in the period of their participation in this group was newly established by separating of the organization, after the withdrawal from the specified group (the termination in this group) this organization also has the right to reduce tax base of the current tax period by the amount of the loss incurred by the organization (for the portion of this amount), the assignee of which is the organization that came out of this group for the tax periods, in which such reorganized organization was not the participant of the consolidated group of taxpayers, in the order and on conditions which are provided by this article, taking into account article 50 of this Code.

#### **Article 284. Tax rate**

1. The tax rate is set at 20 percent, unless otherwise provided by this article. Herewith:  
the amount of tax calculated at the tax rate of 2 percent (3 percent in 2017-2020) is credited to the Federal budget, unless otherwise specified in this Chapter;

the amount of tax calculated at the tax rate of 18 percent (17 percent in 2017 - 2020) is credited to the budgets of the constituent entities of the Russian Federation.

The tax rate of the tax which is subject to transfer to budgets of subjects of the Russian Federation, laws of subjects of the Russian Federation can be lowered for separate categories of taxpayers. At the same time, the specified tax rate may not be lower than 13.5 percent (12.5 percent in 2017-2020), unless otherwise provided by this article.

For the organizations-residents of the special economic zone the laws of subjects of the Russian Federation can establish the lowered tax rate of the income tax which is subject to transfer to budgets of subjects of the Russian Federation from the activity performed in the territory of the special economic zone provided maintaining separate accounting of the income (expenses) received (incurred) from the activity performed in the territory of the special economic zone, and the income (expenses) received (incurred) at implementation of activity outside the territory of the special economic zone.

...

1.2-1. For the organizations-residents of the special economic zone (except for the organizations specified in point 1.2 of this article) the tax rate on the tax which is subject to transfer to the Federal budget is established in the amount of 2 percent.

#### **Article 259.3. Application of increasing (decreasing) coefficients to the depreciation rate**

1. Taxpayers have the right to apply a special coefficient to the basic depreciation rate, but not higher than 2:

...

3) in respect of own depreciable fixed assets of taxpayers-organizations having the status of a resident of an industrial production or tourist and recreational special economic zone or a member of a free economic zone;

Article 381. Tax benefits

Exempt from taxation:

...

17) organizations, except for the organizations specified in paragraph 22 of this article - in respect of property accounted for on the balance sheet of the resident organization of the special economic zone established or acquired for the purpose of conducting activities in the territory of the special economic zone used in the territory of the special economic zone under the agreement on the establishment of the special economic zone and located in the territory of the special economic zone, within ten years from the month following the month of registration of the said property.;

...

22) the shipbuilding organizations having the status of the resident of the industrial production special economic zone-concerning the property considered on their balance sheet and used for the purpose of construction and repair of vessels within ten years from the date of registration of such organizations as the resident of the special economic zone, and also concerning the property created or acquired for the purpose of construction and repair of vessels within ten years from the date of registration of the specified property, but no more than during the period of existence of the industrial production special economic zone;

### **Article 395. Tax benefits**

#### 1. Exempt from taxation:

...

9) the organizations-residents of the special economic zone, except for the organizations specified in subparagraph 11 of this point-concerning the parcels of land located in the territory of the special economic zone for a period of five years from the month of emergence of the property right to each parcel of land;

...

11) the shipbuilding organizations having the status of the resident of the industrial and production special economic zone-concerning the parcels of land occupied by the buildings belonging to them on the property right and used for the purpose of construction and repair of vessels, structures, constructions of production appointment from the date of registration of such organizations as the resident of the special economic zone for a period of ten years;

### **Article 427. Reduced insurance premium rates**

1. Reduced rates of insurance premiums for the payers specified in subparagraph 1 of paragraph 1 of article 419 of this Code shall be applied:

...

2) for the organizations and the individual entrepreneurs who signed with governing bodies of special economic zones of the agreement on implementation of technical and introduction activity and making payments to the physical persons working in technical and introduction special economic zone or the industrial and production special economic zone for the organizations and individual entrepreneurs who signed agreements on implementation of tourist and recreational activity and making payments to the physical persons working in tourist and recreational special economic zones, United by the decision of the Government of the Russian Federation in the cluster.