

Foreign nationals  
coming to Belarus  
Tax guide



# Welcome to Belarus

Deloitte would like to present this brief overview of Belarusian personal tax and compliance procedures. For your convenience, this guide is presented in a Frequently Asked Questions format.

Since the Belarusian tax system is developing at a fast pace, we would recommend that you use this brochure for general guidance only. Please contact us to discuss your specific situation.



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# Getting started

## Visas, work permits, arrival and registration

**Question:** What documents should I have in order to work in Belarus?

**Answer:** You must have a work visa and a work permit. A work visa is given only once you have a work permit. The visa is valid for 90 days, but if you want to stay and work in Belarus for a longer period of time, it becomes necessary to get permission to live temporarily in Belarus.

**Question:** Do I have to notify the tax authorities of my arrival / departure?

**Answer:** No.

**Question:** Do I need to register with the Belarusian migration authorities upon arrival?

**Answer:** Yes. Registration with the local migration authorities must be performed within three (3) days of your arrival in Belarus.

**Question:** Do I need to have a work permit to work in Belarus? If yes, what is the timeframe for obtaining one?

**Answer:** Yes, unless you are a citizen of the Russian Federation. All foreign citizens intending to work in Belarus are required to obtain work permits. A work permit is issued after your employer applies to the local Belarusian authorities for one. Your employer should have permission to employ a foreign workforce. The timeframe for obtaining a work permit is approximately two to three weeks.

**Question:** Do I need a local contract?

**Answer:** Yes, if you are locally employed or if you have a General Director's position.

## Tax residence status and tax rates

**Question:** What are the tax residence rules in Belarus?

**Answer:** You are considered a Belarusian tax resident if you are physically present in Belarus for a period of more than 183 days in a calendar year (regardless of nationality). If you enter Belarus later than 2 July, you are not considered a Belarusian tax resident, regardless of how long you stay in Belarus during that calendar year.

Until your status can be determined, you should be regarded as a tax resident for the current calendar year if you were in the Republic of Belarus for a period of more than 183 days during the previous calendar year.

A "stay" includes both the actual length of the period during which an individual stays in Belarus, as well as any other period of an individual's absence from Belarus for business trips, holidays or medical treatment abroad. Previously, this also included the period of an individual's absence due to education abroad.

The concept of domicile for tax purposes does not exist in Belarusian legislation.

**Question:** What tax rates will apply to my income?

**Answer:** Currently, a flat rate of 12% is applied to all taxpayers (both residents and non-residents).

Other rates apply to specific income:

- 9% – to income received by individuals under labor contracts with residents of the High Technology Park
- 15% – to dividends and income received by a non-resident from providing goods (works, services) to individuals who are not individual entrepreneurs

**Question:** Do I pay tax in Belarus if I qualify as a non-resident for tax purposes?

**Answer:** Yes. If you were physically present in Belarus for a period less than 183 days in a calendar year, you will be qualified as a non-resident for tax purposes. The income received under a labor contract will be taxed and withheld at flat rate of 12% or at the 9% rate (for work under labor contracts with residents of the High Technology Park) by the employer. Belarusian source income is defined as income related to the usage of intellectual property rights in Belarus and to duties performed / services rendered in Belarus.

## Filing requirements

**Question:** Do I need to file a tax return in Belarus?

**Answer:** Generally, yes (if you have taxable income in Belarus), unless all taxes were withheld at the correct rate at the source of payment and paid to the Belarusian tax authorities. This may be the case if you are employed by a local entity where all withholding is performed at source.

**Question:** Should I obtain a tax ID in Belarus?

**Answer:** Yes, you should. Tax IDs are provided by Belarusian tax authorities when an individual applies for one. You may obtain a tax ID when filing your annual tax return.

**Question:** What is the tax year in Belarus?

**Answer:** The tax year is a calendar year from 1 January to 31 December.

**Question:** When do I have to file a tax return?

**Answer:** If you are considered a tax resident in Belarus and you get income from sources outside Belarus, you should file an annual tax return. Your annual tax return must be filed to the Belarusian tax authorities at the place of tax registration (residence) no later than 1 March following the end of the tax year. No extensions are granted.

**Question:** Are there preliminary tax filings in Belarus?

**Answer:** No.

**Question:** Can joint returns be filed (taxpayer and spouse)?

**Answer:** No.

**Question:** In what currency should I report my taxable income?

**Answer:** All amounts of income received in a foreign currency should be reported both in the foreign currency and Belarusian rubles.

**Question:** Are there penalties for late filing of tax returns?

**Answer:** Yes, there is an administrative fine.

### Tax payments

**Question:** How is tax paid in Belarus?

**Answer:** Personal income tax can be paid either via withholding at source when the paying entity has such an obligation or personally by you if you must file a tax return.

**Question:** If I pay tax personally, how do I do this?

**Answer:** After filing your annual tax return, the tax due should be paid to the tax authorities in cash no later than 15 May of the year following the tax year. Tax due based on a departure tax return should be paid within 15 days of the date the departure tax return was filed.

**Question:** In what currency do I pay tax?

**Answer:** Belarusian personal income tax should be paid in Belarusian rubles.

**Question:** Can my employer make a tax payment on my behalf to the tax authorities?

**Answer:** Current legislation prohibits tax payment at the cost of the employer.

**Question:** Are there penalties for late payment of tax?

**Answer:** Yes, there is an administrative fine, and late payment interest is charged for each day of delay.

### Taxable income

**Question:** What items of my remuneration are taxable?

**Answer:** Most employment income items, including:

- Salary
- Bonuses
- Living allowance
- Overseas premium
- Hardship allowances
- Car provided for private use
- Housing allowances
- Rest & recreation
- Home leave payments
- Income from investments, including:
  - Dividends
  - Capital gains

**Question:** What income can I exclude from Belarusian taxes?

**Answer:** There are limited types of income that are tax exempt in Belarus:

- Monetary support paid by the employer in the amount of 150 basic amounts (currently, approximately USD 2,386) (including presents and gifts)
- Monetary funds received from individuals — tax residents of Belarus, who are not individual entrepreneurs, in the amount of 500 basic amounts (currently, approximately USD 7,954) from all sources within the tax period resulting from gifts and immovable property under a rent contract

### Tax deductions

**Question:** What deductions can decrease my taxable income?

**Answer:** There are a limited number of deductions which only Belarusian tax residents can claim in order to reduce their taxable income.

Standard tax deductions:

- BYR 250,000 (approx. USD 89) – for each month of the tax period if monthly income does not exceed BYR 1,500,000 (approx. USD 536)
- BYR 70,000 (approx. USD 25) — for each minor child (under 18) for each month of the tax period

Standard tax deductions apply only to income received at the primary work location.

In addition to standard tax deductions, there are social, property and professional tax deductions which are given to the tax payer by the employer or by tax authorities at the end of the tax period.

### Social Security contributions

**Question:** Do I pay Belarusian Social Security contributions while I am on assignment there?

**Answer:** It is up to you. Participation in the Belarusian Social Security system is not obligatory for foreign nationals working in Belarus:

- If a foreign employee does not wish to participate in the Belarusian Social Security system, he or she should write an application and submit it to the employer. In this case, the employer would have no responsibility to accrue, pay or withhold Social Security contributions for the foreign employee.

- If a foreign person wishes to make use of the state insurance system, he or she must complete an application and present it to their employer. All social guarantees will be applied to them once they begin paying Social Security. The employer would then deduct 1% of the employee's income for Social Security contributions.

### Double tax treaties

**Question:** Is it possible for an expatriate to be exempt from Belarusian income taxes?

**Answer:** You should consider the existence of a double tax treaty that your home country may have with Belarus or the USSR (some of these treaties are applicable to Belarus). Some types of income may not be subject to taxation in Belarus under such tax treaties or the amounts of Belarusian income tax may be decreased by the amount of tax withheld in your home country.

**Question:** How can I claim a double tax treaty exemption?

**Answer:** Please note that the current legislation provides that taxes paid abroad by a taxpayer may be offset for the purposes of tax payment in Belarus. The tax payer should provide the tax authorities with an application form and documents on the income received and tax paid abroad, confirmed by the tax authorities of the foreign country. The documents confirmed by the tax authorities or other competent authorities of the foreign country should be presented within one year of the submission date. If the confirming documents mentioned above are not provided within one year, the tax authorities may recalculate personal income tax. In addition, the tax authorities may apply penalties for non-payment of tax on time.

Claiming treaty tax relief in Belarus is a rather complicated and time-consuming procedure, and, unfortunately, success cannot be guaranteed.

We will be happy to provide you with tax advice on personal taxation in Belarus, discuss your Belarusian tax status and the best way to deal with your tax situation.



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