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**ОСОБЕННОСТИ ПРИМЕНЕНИЯ НАЛОГОВЫХ ЛЬГОТ ДЛЯ
ИНВЕСТОРОВ - РЕЗИДЕНТОВ ОСОБОЙ ЭКОНОМИЧЕСКОЙ
ЗОНЫ В КАЛИНИНГРАДСКОЙ ОБЛАСТИ**

Аннотация: статья посвящена анализу особенностей налогообложения инвесторов - резидентов особой экономической зоны (ОЭЗ) в Калининградской области. В статье рассмотрены условия предоставления налоговых льгот, а также перспективы их реализации. Автор делает вывод, что налоговые льготы для инвесторов - резидентов ОЭЗ способствуют повышению конкурентоспособности и социально-экономического благополучия Калининградской области.

Ключевые слова: особая экономическая зона, налоговые льготы, инвесторы-резиденты, специальный административный район.

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**FEATURES OF THE APPLICATION OF TAX BENEFITS FOR
INVESTORS-RESIDENTS OF THE SPECIAL ECONOMIC ZONE IN
THE KALININGRAD REGION**

Abstract: *is devoted to the analysis of the peculiarities of taxation of investors - residents of the special economic zone (SEZ) in the Kaliningrad region. The article discusses the conditions for granting tax benefits, as well as the prospects for their implementation. The author concludes that tax incentives for SEZ resident investors contribute to improving the competitiveness and socio-economic well-being of the Kaliningrad region.*

Keywords: *special economic zone, tax benefits, resident investors, special administrative region.*

An important tool for the development of business activity in the Kaliningrad region is the introduced special legal regime, which is called the special economic zone. It is valid until 2045 for the entire Kaliningrad region, including the water area adjacent to the region.

Today, about 300 organizations are residents of this Special Economic Zone, which invest in the region in total more than 108 billion rubles, creating more than 22 thousand jobs in the region. [1]

The main areas for investment within this special economic zone are manufacturing, agriculture, and logistics projects.

Legislatively, the activities of resident investors are regulated by Federal Law of the Russian Federation No. 16-FZ dated 10.01.2006 "On the Special Economic Zone in the Kaliningrad Region and on Amendments to Certain Legislative Acts of the Russian Federation".

There are a number of benefits and guarantees for resident investors. It is proposed to consider the benefits on specific examples. For clarity, let's choose one specific tax at each level: federal, regional, local.

- 1) 1) Federal tax – income tax.

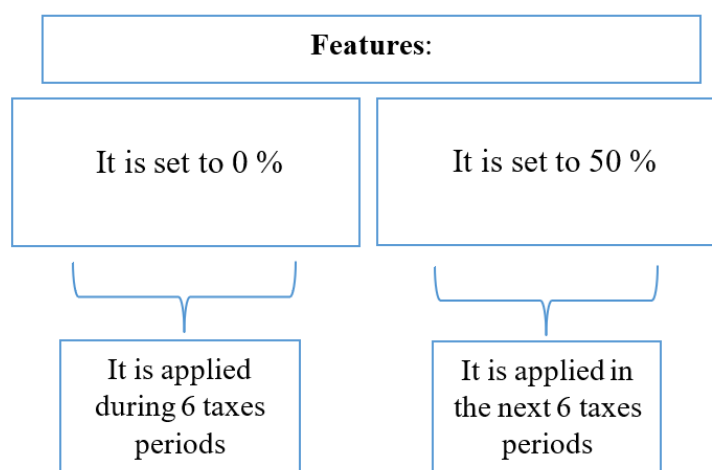


Figure 1. Features of the application of income tax ¹

It should be noted here that the zero tax rate is applied during six tax periods when the company receives the first profit from the investment project.

- 2) 2) Regional tax is a tax on the property of organizations. Organizations that become residents of the Special Economic Zone (SEZ) in the Kaliningrad Region do not pay income tax for the first 6 years. From year 7 to 12, they pay property tax at a reduced rate of 50%.
- 3) Local tax – land tax. According to Article 395 of the Tax Code of the Russian Federation, residents of the SEZ in the Kaliningrad region are exempt from paying land tax on land plots located within the SEZ for 5 years from the date of acquisition of ownership of each plot.

Let's take a closer look at other benefits that are also related to land plots. Residents of the SEZ in the Kaliningrad region are guaranteed:

- 1) the rent for land plots will not change during the entire term of the lease agreement;
- 2) measures that increase the tax burden will not be applied;
- 3) there is a simplified procedure for obtaining land for lease for the implementation of investment projects.

¹ Compiled by the author according to the data: https://www.consultant.ru/document/cons_doc_LAW_19671/

Considering the benefits, it is also worth mentioning that for certain categories of insurance premium payers, a preferential taxation regime is provided, in which a reduced contribution rate of 7.6% of the income of individuals for whom payments and other remuneration are made is applied.

It is important to note that the legislatively special economic zone in the Kaliningrad Region currently differs from similar ones in what is called a special administrative region, with broader powers.

Organizations that relocated to the Kaliningrad Region, as residents of the special administrative region, receive tax benefits when paying dividends.

With the onset of 2018, the opportunity to legally become a representative of the "Russian offshore" has become real. Initially, only foreign companies had the opportunity to register in special administrative regions on the islands of Oktyabrsky in the Kaliningrad Region and Russian in the Primorsky Territory. If certain conditions were met, they could obtain the status of international holding companies (MHC), which gave them the right to tax benefits.

Among the advantages of the regime, we will also highlight special tax benefits, such as the absence of a tax on dividends, provided that the capital of the paying company is at least 15% and 0% tax on income from the sale of shares /shares in Russian or foreign companies.

In the context of the introduction of anti-Russian sanctions, the government has taken measures to support domestic business, including granting the status of the MHC and Russian companies registered in special economic zones. These measures are aimed at stimulating the development of the domestic economy and strengthening its competitiveness in conditions of external economic instability.

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