

The investment nature tax exemptions list, established by St. Petersburg Law, dated June 28, 1995 No. 81-11 «On tax exemptions»

The tax payers category, who are provided with tax exemptions	Estimated investments amount	The tax exemptions content
Corporate income tax		
<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - are registered in St. Petersburg's tax accounting; - carry out certain economic activities' types in accordance with All-Russian Classifier of Economic Activities (electricity, gas, water, transport and activities manufacturing, production and distribution in the broadcasting and television field); - the employees' average monthly wage in the organization exceeds the minimum wage in St. Petersburg by three times. 	<p>From 800 million rubles (inclusive) for no more than any three consecutive calendar years, in a period from January 1, 2010 to December 12, 2016</p>	<p>Tax rate 13.5% (12.5% in 2017-2020) for a period not exceeding 5 tax periods</p>
<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - are registered in St. Petersburg's tax accounting; - the employees' average monthly wage in the organization exceeds the minimum wage in St. Petersburg by three times. 	<p>From 800 million rubles (inclusive) for no more than three consecutive calendar years, starting from January 1, 2015</p>	<p>Tax rate 13.5% (12.5% in 2017-2020) for a period not exceeding 5 tax periods</p>

<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - are a special investment contract's party, signed by the Russian Federation and St. Petersburg; - carry out certain economic activities types in accordance with All-Russian Classifier of Economic Activities: 13, 14, 15.2, 21, 25.73, 26, 27 (excluding All-Russian Classifier of Economic Activities: 27.32, 27.4, 27.90.9), 28 (excluding All-Russian Classifier of Economic Activities: 28.14, 28.15, 28.21, 28.22.1 - 28.22.42, 28.22.7, 28.23.1, 28.29.1, 28.29.21, 28.29.22, 28.29.43), 29, 30 (excluding All-Russian Classifier of Economic Activities: 30.4, 30.99), 32.5; - get income from the goods sale, produced as the special investment contract fulfillment result in the amount of at least 90% of all income, subject to separate accounting of income (expenses) received (incurred) from activities, carried out within special investment contract implementation and income (expenses), received (incurred) while implementing other activities; - the employees' average monthly wage in the organization exceeds the minimum wage in St. Petersburg by three times. 	<p>From 750 million rubles (inclusive) within the special investment contract (not earlier than special investment contract signing date)</p>	<p>Tax rate 0% until the special investment contract expiration, but no later than 2025 inclusively</p>
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<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - are special investment contract's party, signed by Russian Federation and (or) St. Petersburg; - get income from the goods sale, produced as special investment contract result in the amount of at least 70% of all income, subject to separate accounting of income (expenses), received (incurred) as the activities result, carried out within special investment contract implementation and income (expense), received (incurred) within other activities implementation; - the employees' average monthly wage in the organization exceeds the minimum wage in St. Petersburg by three times. 	<p>From 750 million rubles (inclusive) within the special investment contract (not earlier than special investment contract signing date)</p>	<p>Tax rate 13.5% (12.5% in 2018-2020) until the special investment contract expiration</p>
<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - are registered in St. Petersburg's tax accounting; - get at least 80% profit as the result of own products sale in accordance with All-Russian Product Classifier 005-93 (computers, semiconductor elements, devices, transmitting equipment for radiotelephone, radiotelegraphy, broadcasting or television, medical diagnostic and therapeutic equipment, surgical equipment, liquid crystals-based tools, lasers, ready-to-use software: system software, tools, applications); - the employees' average monthly wage in the organization exceeds the minimum wage in St. Petersburg by three times. 	<p>From 50 million rubles (inclusive) for no more than three consecutive calendar years, from January 1, 2010 to December 31, 2016)</p>	<p>Tax rate 13.5% (12.5% in 2017-2020) for a period not exceeding 5 tax periods</p>

<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - are the income tax payer, credited to St. Petersburg's budget; - the employees' average monthly wage in the organization exceeds the minimum wage in St. Petersburg by three times. 	<p>Not less than 300 million rubles within the calendar year starting from January 1, 2015</p>	<p>Tax rate 15.5% (14.5% in 2017-2020) for a period of not more than 3 tax periods</p>
<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - carrying out economic activities' types in accordance with All-Russian Classifier of Economic Activities: 62.03, 63.11; - receiving income from economic activities, related to the types, specified in the current clause in the amount of at least 70% of all revenues, determined without taking into account the income in the positive exchange differences form, provided for in clause 11 of part two of Article 250 of Tax Code of the Russian Federation, subject to separate accounting for income (expenses), received (incurred) from activities in accordance with All-Russian Classifier of Economic Activities: 62.03, 63.11, and income (expenses) received (incurred) within other activities implementation; - the employees' average monthly wage in the organization exceeds the minimum wage in St. Petersburg by three times. 	<p>From 500 million rubles (inclusive) in the period from January 1, 2018 to December 31, 2027</p>	<p>Tax rate 13.5% (12.5% in 2019-2020) for a period of not more than 10 tax periods</p>
<p>Organizations, which simultaneously meet the following requirements:</p> <ul style="list-style-type: none"> - are the income tax payer, credited to St. Petersburg's budget; - the employees' average monthly wage in the organization 	<p>From 15 billion rubles (inclusive) for no more than any five consecutive calendar years, starting from</p>	<p>Tax rate of 13.5% (12.5% in 2017-2020) for a period of not more than 7 tax periods</p>

exceeds the minimum wage in St. Petersburg by three times.	January 1, 2012	
Corporate property tax		
The tax payers category, who are provided with the tax exceptions	Estimated investments amount	Tax exemption content
Organizations, engaged in economic activities in accordance with sections D «Process manufacturing», and (or) E «Electricity, gas and water production and distribution», and (or) I «Transport and communications» All-Russian Classifier of Economic Activities 029-2007.	Not less than 800 million rubles for no more than three consecutive calendar years, from January 1, 2010 to December 31, 2016	Tax exemption for a period, not exceeding 5 tax periods
Organizations (in relation to an immovable property included in the cultural heritage objects unified state register (historical and cultural monuments) of the Russian Federation people as the regional or local (municipal) significance cultural heritage object.	From 500 million rubles (inclusive) for not more than three consecutive calendar years, starting from January 1, 2016	Tax exemption: from 500 million rubles (inclusive) up to 1 billion rubles, - for a period of 3 consecutive tax periods, starting from such right arising date: from 1 billion rubles (inclusive) and more - for a period of 5 consecutive tax periods.
Organizations - in relation to buildings, included in the real estate objects aggregate, which have been assigned with St. Petersburg innovative industrial park or St. Petersburg technological park	Making investments later than January 1, 2016 in real estate	Tax exemption for a period, not exceeding 10 tax periods

status (hereinafter referred to as «status»)	objects, which are assigned with certain status	
Organizations, registered in St. Petersburg's tax accounting	Not less than 300 million rubles in respect of real estate for no more than three consecutive calendar years from January 1, 2015	Tax exemption for a period, not exceeding 5 tax periods
Land value tax		
The tax payers category, provided with the tax exception	Estimated investments amount	Tax exemption content
Organizations, registered in St. Petersburg's tax accounting	Not less than 100 million rubles for no more than three consecutive calendar years from January 1, 2015	Tax exemption for a land in St. Petersburg, within which boundaries there are real estate objects
Organizations, which are the land plots owners, included in the real estate objects aggregate, which have been assigned with the innovative industrial park or industrial park status, provided that the buildings area, located on the current land plots, is at least 50 percent of the total land plots area.	Making investments later than January 1, 2016 in real estate objects, which are assigned with certain status	Tax exemption for a period, not exceeding 5 tax periods

