

Administrative liability of a business

Tax offences

Liable Party	Penalty amount, (base value, BV)	
	before 29.10 2018	after 29.10.2018
<i>1. Taxes are assessed due to failure of tax agent to keep track of income accrued and paid to a taxpayer</i>		
Office holder	1-5	1-10 2-20 (<i>reccurence</i>)
Company	5-50	5-100 up to 200 (<i>reccurence</i>)
<i>2. Tax agent' failure to withhold and / or transfer tax to the budget</i>		
<i>Tax outstanding (up to 10 BV) not exceeding 5% of TTA**</i>		
Company	1-10	2-20
<i>Tax outstanding (10 BV and above) or exceeding 5% of TTA</i>		
Company	20% of tax outstanding, but not less than 10 BV	40% of tax outstanding, but not less than 10 BV 100-200 (<i>reccurence</i>)
Office holder (intentionally)	20-60	40-120
<i>3. Failure to pay taxes or late tax payment</i>		
Company	20% of tax outstanding, but not less than 10 BV	40% of tax outstanding, but not less than 10 BV 100-200 (<i>reccurence</i>)
Office holder (intentionally)	20-60	40-120
* 1 BV = 24,5 BYN (as at 26.11.2018)		
** TTA – total amount of outstanding taxes		

Storage of bookkeeping & tax accounting documents

Liable Party	Penalty amount, (base value, BV)	
	before 29.10 2018	after 29.10.2018
<i>Destruction of bookkeeping & tax accounting documents before expiration of mandatory storage terms, or willful non-disclosure thereof</i>		
Office holder	10-100	50-100

Offences in the field of currency transactions

Liable Party	Penalty amount, (base value, BV)	
	before 29.10 2018	after 29.10.2018
<i>Performing of a capital currency transaction without having a special permit from the NB RB***</i>		
Company	10-100	100-200
*** – National bank of the Republic of Belarus		

Non-compliance with antimonopoly rules

Liable Party	Penalty amount, (base value, BV)	
	before 29.10 2018	after 29.10.2018
<i>Failure to fulfill improvement notices issued by antimonopoly authorities, or improper or untimely execution thereof, or failure to provide information (documents, explanations)</i>		
Office holder	20-50	20-100

Competition and business reputation protection

Liable Party	Penalty amount, (base value, BV)	
	before 29.10 2018	after 29.10.2018
<i>Abuse of dominant market position</i>		
Office holder	20-50	20-100
Company	----	up to 10% of gross revenues, but not less than 500 BV
<i>Conclusion of agreements or implementation of the competition restricting actions</i>		
Office holder	----	20-100
Company	-----	up to 10% of gross revenues, but not less than 400 BV
<i>Unfair business practices****</i>		
Office holder	20-50	20-100
Company		up to 10% of gross revenues, but not less than 400 BV
**** Any actions on the illegal use of a company name, trademark, geographical indication, putting into business turnover of goods with illegal use of the intellectual property and (or) goods of third parties		

Personal data protection

Liable Party	Penalty amount, (base value, BV)	
	before 29.10 2018	after 29.10.2018
<i>Intentionally unlawful disclosure of third parties personal data</i>		
Any natural person	-----	4-20

We hope you find this newsletter useful. SCHNEIDER GROUP is prepared to professionally support you in countries of our presence by contributing its experience and competence for the growth of your business. Should you have any questions or require our assistance in Belarus, please contact our expert:

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