Taxation of exports of goods

The export of goods is a supply taxable at a zero rate, except in the case of exports of goods with supply exempt from tax under § 16 of the VAT Act (clause 1 of subsection 3 of § 15 of the VAT Act). Exports of goods are declared in fields 3 and 3.2 of form KMD. Input VAT on goods and services acquired for the purposes of export of goods is deductible by the taxable person from the VAT charged on his taxable supply.

In addition to supply of exported goods, the rate of VAT is 0 per cent also for transport services for the export of goods, services for the organisation of transport of goods and ancillary services related to such transport of goods (clause 9 of subsection 4 of § 15 of the VAT Act). Ancillary transport services include the loading, unloading, handling and warehousing of goods within the framework of carriage, as well as insurance, the preparation and obtaining of documents relating to goods and the completion of customs formalities (subsection 8 of § 10 of the VAT Act).

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