

**FEDERAL LAW**  
**NO. 243-FZ OF SEPTEMBER 28, 2010**  
**ON AMENDING CERTAIN LEGISLATIVE ACTS OF THE RUSSIAN FEDERATION IN**  
**CONNECTION WITH ADOPTION OF THE FEDERAL LAW ON THE INNOVATION**  
**CENTRE SKOLKOVO**

**Adopted by the State Duma on September 21, 2010**

**Endorsed by the Federation Council on September 22, 2010**

**Article 1**

A paragraph with the following content shall be added to Item 1 of Article 3 of Law of the Russian Federation No. 3266-I of July 10, 1992 on Education (in the wording of Federal Law No. 12 of January 13, 1996) (Vedomosti Syezda Narodnikh Deputatov Rossiyskoy Federatsii i Verkhovnogo Soveta Rossiyskoy Federatsii, 1992, No. 30, Article 1797; Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1996, No. 3, Article 150; 2004, No. 35, Article 3607):

"The specifics of legal regulation of relations in the educational area on the territory of the innovation centre Skolkovo are established by the Federal Law on the Innovation Centre Skolkovo."

**Article 2**

Part Four with the following content shall be added to Article 3 of the Fundamentals of the Legislation of the Russian Federation on the Public Health Care No. 5487-I of July 22, 1993 (Vedomosti Syezda Narodnikh Deputatov Rossiyskoy Federatsii i Verkhovnogo Soveta Rossiyskoy Federatsii, 1993, No. 33, Article 1318; Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2004, No. 35, Article 3607):

"The specifics of legal regulation of relations in the field of public health care on the territory of the innovation centre Skolkovo are established by the Federal Law on the Innovation Centre Skolkovo."

**Article 3**

Part Six with the following content shall be added to Article 20 of Federal Law No. 69-FZ of December 21, 1994 on Fire Prevention (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1994, No. 35, Article 3649; 2004, No. 35, Article 3607; 2009, No. 45, Article 5265):

"The specifics of fire prevention on the territory of the innovation centre Skolkovo, including the specifics of approving and applying the fire safety requirements (in particular, the requirements of technical regulations), are established by the Federal Law on the Innovation Centre Skolkovo."

**Article 4**

Item 4 with the following content shall be added to Article 4 of Federal Law No. 129-FZ of November 21, 1996 on Accounting (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1996, No. 48, Article 5369; 2003, No. 1, Articles 2, 6):

"4. The organisations that have acquired the status of participants in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo, if their annual amount of proceeds from selling commodities (works, services) does not exceed a milliard roubles, shall be relieved of the duty of keeping accounts, if not otherwise provided for by this item.

The organisations cited in Paragraph One of this item shall register their receipts and

expenditures in the procedure established by Chapter 26.2 of the Tax Code of the Russian Federation.

The organisations cited in Paragraph One of this item are obliged to keep accounts in full in compliance with the legislation of the Russian Federation starting from the year following the one in which the annual amount of proceeds from selling commodities (works, services) of these organisations exceeds a milliard roubles."

#### **Article 5**

Item 4 with the following content shall be added to Article 78 of the Budget Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1998, No. 31, Article 3823; 2000, No. 32, Article 3339; 2007, No. 18, Article 2117):

"4. Subsidies to reimburse the outlays on making customs payments made by the legal entities and individual businessmen which are persons participating in the implementation of the project involving the creation and maintenance of a geographically separate complex (the innovation centre Skolkovo) shall be granted in the form of advance payments on account of the federal budget funds.

The specifics of granting the subsidies cited in this item may be established by the Government of the Russian Federation subject to the provisions of the Federal Law on the Innovation Centre Skolkovo."

#### **Article 6**

The following amendments shall be made in Part One of the Tax Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1998, No. 31, Article 3824; 1999, No. 28, Article 3487; 2003, No. 23, Article 2174; No. 52, Article 5037; 2004, No. 27, Article 2711; No. 31, Article 3231; 2006, No. 31, Article 3436; 2007, No. 22, Article 2564; 2010, No. 31, Article 4198; No. 32, Article 4298):

1) Paragraph Three of Item 1 of Article 83 shall be stated in the following wording:

"The Ministry of Finance of the Russian Federation shall have the right to determine the specific features of registration of major taxpayers with tax authorities, as well as of the organisations that have obtained the status of participants in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo."

2) Item 2 of Article 89 shall be stated in the following wording:

"2. A decision to conduct an on-site tax inspection shall be rendered by the tax authority at the location of an organisation or at the place of residence of a natural person, if not otherwise provided for by this Item.

A decision on conducting an on-site tax check of an organisation, which is referred in the procedure provided for by Article 83 of this Code to the category of major taxpayers, shall be rendered by the tax authority which has registered this organisation as a major taxpayer.

A decision on conducting an on-site tax inspection of an organization that has obtained the status of a participant in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo shall be rendered by the tax authority that has effected the tax registration of this organization.

An independent on-site tax inspection of a branch or representative office shall be conducted on the basis of a decision of the tax authority at the location of such separate subdivision.

A decision to conduct an on-site tax inspection has to contain the following data:

full and shortened denomination or family name, first name and patronymic of the taxpayer;

object of the inspection, that is, the taxes whose payment and correctness of calculation are to be checked;  
periods to be checked;  
positions, family names and initials of the tax officials who are entrusted with conducting the inspection.

The form of a decision of the head (deputy head) of a tax authority to conduct an on-site tax inspection shall be endorsed by the federal executive body authorised to exercise control and supervision in the field of taxes and fees."

### **Article 7**

Item 3 with the following content shall be added to Article 2 of Federal Law No. 52-FZ of March 30, 1999 on the Sanitary and Epidemiological Welfare of the Population (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1999, No. 14, Article 1650; 2004, No. 35, Article 3607):

"3. The specifics of ensuring the sanitary and epidemiological welfare of the population on the territory of the innovation centre Skolkovo, in particular the specifics of endorsing and applying sanitary and epidemiological requirements, are established by the Federal Law on the Innovation Centre Skolkovo."

### **Article 8**

Item 6 with the following content shall be added to Article 26.1 of Federal Law No. 184-FZ of October 6, 1999 on the General Principles of Organization of the Legislative (Representative) and Executive Bodies of State Power of the Subjects of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1999, No. 42, Article 5005; 2003, No. 27, Article 2709; 2006, No. 1, Article 10; 2008, No. 52, Article 6236):

"6. The specifics of exercising the authority of state power bodies of a constituent entity of the Russian Federation on the territory of the innovation centre Skolkovo are established by the Federal Law on the Innovation Centre Skolkovo."

### **Article 9**

The following amendments shall be made in Part Two of the Tax Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2000, No. 32, Articles 3340, 3341; 2001, No. 1, Article 18; No. 33, Article 3413; No. 49, Article 4554; No. 53, Articles 5015; 2002, No. 1, Article 4; No. 22, Article 2026; No. 30, Articles 3027, 3033; 2003, No. 1, Articles 2, 6, 10; No. 22, Article 2066; No. 23, Article 2174; No. 28, Article 2886; No. 46, Article 4435; No. 50, Article 4849; No. 52, Article 5030; 2004, No. 27, Article 2711; No. 31, Articles 3220, 3231; No. 34, Articles 3517, 3520, 3522, 3524, 3525; No. 35, Article 3607; No. 41, Article 3994; No. 45, Article 4377; No. 49, Article 4840; 2005, No. 1, Articles 9, 30; No. 24, Article 2312; No. 30, Articles 3101, 3117, 3128-3130; No. 52, Article 5581; 2006, No. 1, Article 12; No. 3, Article 280; No. 10, Article 1065; No. 23, Article 2382; No. 31, Articles 3436, 3443; No. 45, Articles 4627, 4628; No. 47, Article 4819; No. 50, Article 5279; No. 52, Article 5498; 2007, No. 1, Articles 31, 39; No. 21, Article 2462; No. 22, Articles 2563, 2564; No. 23, Article 2691; No. 31, Articles 3991, 4013; No. 45, Articles 5417, 5432; No. 49, Articles 6045, 6071; No. 50, Articles 6237, 6245; 2008, No.18, Article 1942; No. 26, Article 3022; No. 27, Article 3126; No. 30, Articles 3591, 3614, 3616; No. 42, Article 4697; No. 48, Articles 5500, 5504, 5519; No. 49, Article 5723; No. 52, Articles 6218, 6219, 6237; 2009, No. 1, Articles 13, 19, 21, 22, 31; No. 11, Article 1256; No. 26, Article 3123; No. 29, Articles 3582, 3598, 3639; No. 30, Articles 3739; No. 48, Articles 5711, 5731, 5732, 5737; No. 51, Article 6153, 6155; No. 52, Articles 6444, 6450, 6455; 2010, No. 15, Articles 1737, 1746; No. 19, Article 2291; No. 25, Article 3070; No. 31, Articles 4186, 4198; No. 32, Article 4298):

1) in Article 145:

a) in Item 1 the words "(hereinafter referred to as relief)" shall be replaced by the words "(hereinafter referred to in this article as the relief)";

b) the words ", as well as to the organizations cited in Article 145.1 of this Code" shall be added to Item 2;

2) Article 145.1 with the following content shall be added hereto:

**Article 145.1.** Relief from Performing a Taxpayer's Duty of an Organisation That Has Obtained the Status of a Participant in the Project Involving Scientific Research Works, Developments and Commercialization of Their Results

1. An organisation that has obtained the status of a participant in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo (hereinafter in this article referred to as a project participant) enjoys the right to be relieved from a taxpayer's duty connected with tax estimation and payment (hereinafter in this article referred to as the relief) within ten years as from the date of obtaining by it the status of a project participant in compliance with the cited Federal Law.

The relief provided for by this article shall not apply in respect of the duties arising in connection with importation to the customs territory of the Russian Federation of commodities which are subject to taxation in compliance with Subitem 4 of Item 1 of Article 146 of this Code.

2. A project participant shall forfeit the right to the relief if:

the status of a project participant has been lost, from the time when such status is lost;

the aggregate amount of profit of a project participant, estimated in compliance with Chapter 25 of this Code as progressive total starting from the 1st day of the year in which the annual amount of proceeds from the sale of commodities (works, services, property rights) of this project participant exceeded a milliard roubles, is in excess of 300 million roubles, from the first day of the tax period in which the cited aggregate amount of profit increased;

The tax amount for the tax period, in which the status of a project participant was lost or the cited excess of the aggregate amount of profit took place, is subject to restoration and payment to the budget in the established procedure, with the appropriate amount of penalties to be recovered from the project participant.

3. A project participant enjoying the right to the relief in compliance with this article must forward to the tax authority at the place of registration thereof a notification in writing and the documents proving the right to such relief and cited in Item 6 of this article.

The cited notification and documents shall be forwarded to the tax authority at latest on the 20th day of the first month of the tax period starting from which a project participant enjoys the right to the relief.

The form of the notification of exercising the right to the relief shall be endorsed by the Ministry of Finance of the Russian Federation.

4. A project participant that has forwarded to a tax authority a notification of exercising the right to the relief (of extending the time period of relief) is entitled to deny the relief by sending an appropriate notification to the tax authority at the place of registration thereof as a project participant at latest on the first day of the tax period starting from which the project participant intends to deny the relief.

Such denial shall be only possible with respect to all the operations made by a project participant.

The relief or its denial depending on who is the purchaser (acquirer) of appropriate commodities (works, services) is not allowed.

The relief shall not be repeatedly granted to the project participant that has denied it.

5. Upon the expiry of 12 calendar months at latest on the 20th day of the following

month a project participant that has enjoyed the right thereof to the relief shall file the following with the tax authorities:

the documents cited in Item 65 of this article;

a notification of extension of the exercise of the right to the relief within the subsequent 12 calendar months or on the denial of the relief.

If a project participant has not presented the documents cited in Item 6 of this article or has presented the documents containing unreliable data, as well as where there are the circumstances cited in Item 2 of this article, the tax amount is subject to restoration and payment to the budget in the established procedure, with the appropriate amounts of penalties to be recovered from the project participant.

6. As the documents proving in compliance with Items 3 and 5 of this article the right to the relief (to the extension of the time period of the relief) shall be deemed the following:

the documents proving the status of a project participant and provided for by the Federal Law on the Innovation Centre Skolkovo;

an extract from the register of receipts and expenditures of a project participant proving the annual amount of proceeds from the sale of commodities (works, services, property rights).

A project participant, starting from the first day of the year in which the annual volume of proceeds from selling commodities (works, services, property rights) received by the project participant, exceeds a milliard roubles must also present the estimate of the total amount of profit provided for by Item 18 of Article 274 of this Code which is computed as progressive total starting from the first day of the year in which the annual volume of proceeds received by this project participant exceeded a milliard roubles.

7. Where it is provided for by Items 3 and 5 of this article, a project participant is entitled to forward to a tax authority the notification and documents by registered mail. In such case, as the date of their filing with the tax authority shall be deemed the sixth day since the date when the registered mail is sent.

8. The tax amounts, deemed deductible by a project participant in compliance with Articles 171 and 172 of this Code before exercising the right to the relief in compliance with this article, in respect of commodities (works, services), in particular in respect of the fixed assets and intangible assets acquired for the purpose of making operations, which are recognized as tax objects in compliance with this chapter and not used for the cited operations, after forwarding to a tax authority by the project participant a notification of exercising the right to the relief are subject to restoration in the last tax period before forwarding to the tax authority a notice of exercising the right to the relief by way of reducing tax deductions.

The tax amounts paid in respect of the commodities (works, services), acquired by a project participant, that has lost the right to the relief in compliance with this article, before the loss of the cited right and used by him after the loss of the cited right in making operations recognized as tax objects in compliance with this article, shall be deductible in the procedure established by Articles 171 and 172 of this Code.";

3) Item 3 with the following content shall be added to Article 246:

"3. Organisations, that have obtained the status of participants of the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo (hereinafter referred to in this item as project participants), within ten years as from the date of obtaining by them the status of project participants in compliance with the cited Federal Law are entitled to the relief from performing a taxpayer's duty in the procedure and under the conditions which are provided for by this chapter.";

4) Article 246.1 with the following content shall be added hereto:

**"Article 246.1. Relief from Performing a Taxpayer's Duties of an Organisation That Has Acquired the Status of a Participant in the Project Involving Research Works, Developments and Commercialisation of Their Results**

1. An organisation that has acquired the status of a participant in the project involving research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Center Ckolkovo (hereinafter referred to in this article as a project participant) may be relieved from performing a taxpayer's duty (hereinafter referred to in this article as the relief) on the basis of an application in writing and the documents forwarded to the tax authority at the place of tax registration thereof.

2. A project participant shall forfeit the right to the relief from a taxpayer's duties in the following cases:

in the event of losing the status of a project participant from the first day of the tax period in which such status was lost;

if the annual amount of proceeds from selling commodities (works, services, property rights) estimated in compliance with Chapter 21 of this Code and received by this project participant has exceeded a milliard roubles, from the first day of the tax period in which the cited excess took place.

3. The tax amount for the tax period in which the status of a project participant was lost or the excess cited in Item 2 of this article took place is subject to restoration and payment to the budget in the established procedure, with the appropriate amounts of penalties to be recovered from the project participant.

4. A project participant exercising the right to the relief in compliance with this article must forward to the tax authority at the place of registration thereof a notification in writing and the documents proving the right to such relief and cited in Item 7 of this article.

The cited notification and documents shall be filed with the tax authority at latest on the 20th day of the first month of the tax period starting from which this project participant exercises the right to the relief.

The form of a notification of exercising the right to the relief shall be endorsed by the Ministry of Finance of the Russian Federation.

5. A project participant that has forwarded to a tax authority a notification of exercising the right to the relief (of extending the time period of the relief) is entitled to deny the relief by way of forwarding an appropriate notification to the tax authority at the place of registration thereof as a project participant at latest on the first day of the tax period starting from which he intends to deny the relief.

The relief shall not be repeatedly granted to a project participant that has denied it.

6. Upon termination of a tax period at latest on the 20th day of the following month a project participant that has exercised the right to the relief shall forward the following to a tax authority:

the documents cited in Item 7 of this article;

a notification of extending the exercise of the right to the relief within the following tax period or of denying the relief.

If a project participant has not forwarded the documents cited in Item 7 of this article (or has forwarded the documents containing unreliable data), as well as where there is one or several circumstances cited in Item 2 of this article, the tax amount shall be subject to restoration and payment to the budget in the established procedure, with the amounts of appropriate penalties to be recovered from the project participant.

7. As the documents proving in compliance with Items 4 and 6 of this article the right to the relief (to the extension of the time period of the relief) shall be deemed the following ones:

the documents proving the status of a project participant and provided for by the

Federal Law on the Innovation Centre Skolkovo;

an extract from the register of receipts and expenditures of a project participant proving the annual volume of proceeds from selling commodities (works, services and property rights).

8. Where it is provided for by Items 4 and 6 of this article, a project participant is entitled to forward to a tax authority a notification and the documents by registered mail. In such case, as the date of their filing with a tax authority shall be deemed the sixth day as from the date when the registered mail is sent.

9. The amounts of loss suffered by a taxpayer before exercising the right to the relief in compliance with this article may not be deferred to the future after recognising an organization as a taxpayer.";

5) Item 18 with the following content shall be added to Article 274:

"18. An organization that has acquired the status of a participant in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo (hereinafter referred to in this item as a project participant) and has stopped exercising the right to the relief from performing the duties of a tax payer shall estimate as progressive total the aggregate amount of profit derived in the expired tax periods starting from the tax period in which the annual amount of proceeds received by the project participant exceeded a milliard roubles.

The aggregate amount of profit cited in this item shall be estimated as the sums of profit (loss) estimated on the basis of the results of each previous tax period. For the purposes of this item, when estimating the aggregate amount of profit, shall not be taken into account the profit (loss) received on the basis of the results of the tax periods preceding the tax period in which the annual volume of proceeds received by a project participant exceeded a milliard roubles.

The form of an estimation of the aggregate amount of profit shall be established by the Ministry of Finance of the Russian Federation.";

6) in Article 284:

a) in Paragraph One of Item 1 the words "Items from 2 to 5" shall be replaced by the words "Items 2-5.1";

b) Item 5.1 with the following content shall be added hereto:

"5.1. The profit derived by an organization that has obtained the status of a participant in the project involving scientific research works, developments and commercialisation of their results in compliance with the Federal Law on the Innovation Centre Skolkovo (hereinafter referred to in this item as a project participant) shall be taxed at the 0 interest rate in respect of the profit received after termination of the exercise by the project participant of the right to relief from performing the duties of a taxpayer in compliance with Article 246.1 of this Code.

In the tax period, in which the aggregate amount of profit received by a project participant as progressive total starting from the first day of the year in which the project participant stopped exercising the right to relief from performing a taxpayer's duties exceeded 300 million roubles and/or in which the project participant lost the status of a project participant, the profit received by such project participant is subject to taxation at the tax rate fixed by Item 1 of this article, with penalties for untimely payment of tax and advance payments thereof to be charged.

The form of estimation of the tax base for paying tax by a taxpayer and a procedure for completing it shall be endorsed by the Ministry of Finance of the Russian Federation.

Project participants shall keep tax records in the procedure established by Article 346.24 of this Code.";

7) Item 6 with the following content shall be added to Article 289:

"Organisations that have received the status of participants in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo, when applying the 0 tax rate in compliance with Item 5.1 of Article 284 of this code, shall present, together with the tax return, a notification of the aggregate amount of profit according to the form endorsed by the federal executive power body authorized to exercise control and supervision in respect of taxes and fees by approbation of the Ministry of Finance of the Russian Federation.";

8) Subitems 2.1-2.3 with the following content shall be added to Item 3 of Article 333.35:

"2.1) for issuance of a labour permit to a foreign citizen who has made a labour or civil law contract of carrying out works (rendering services) with a person participating in the implementation of the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo and has arrived at the territory of the innovation centre Skolkovo;

2.2) for issuance of an invitation to enter the Russian Federation to a foreign citizen who has made a labour or civil law contract of carrying out works (rendering services) with a person participating in the implementation of the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo and has arrived at the territory of the innovation centre Skolkovo;

2.3) for issuance or extension of a visa to a foreign citizen who has made a labour or civil law contract of carrying out works (rendering services) with a person participating in the implementation of the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo and has arrived at the territory of the innovation centre Skolkovo;

9) Items 19 and 20 with the following content shall be added to Article 381:

"19) the organizations deemed to be management companies in compliance with the Federal Law on the Innovation Centre Skolkovo;

20) the organisations that have obtained the status of participants in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo. The cited organisations shall lose their right to relief from taxation where it is provided for by Item 2 of Article 145.1 of this Code. To prove the right to relief from taxation, the cited organizations are obliged to present to the tax authority at the place of registration thereof the documents confirming their status of the project participants and provided for by the Federal Law on the Innovation Centre Skolkovo, as well as data on accounting receipts (expenditures).";

10) Item 10 with the following content shall be added to Article 395:

"10) organizations deemed to be management companies in compliance with the Federal Law on the Innovation Centre Skolkovo - in respect of the land plots allotted for the direct exercise of the functions imposed on these organisations in compliance with the cited Federal Law.".

## **Article 10**

A paragraph with the following content shall be added to Item 2 of Article 1 of Federal Law No. 128-FZ of August 8, 2001 on Licencing Some Kinds of Activities (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 33, Article 3430; 2003, No. 11, Article 956; 2006, No. 50, Article 5279; 2007, No. 46, Article 5554; No. 50, Article 6247; 2008, No. 18, Article 1944; No. 52, Article 6227):

"medical activities exercised by non-governmental medical institutions and by other organisations forming part of the private health care system on the territory of the innovation



centre Skolkovo".

### Article 11

The following amendments shall be made in Federal Law No. 167-FZ of December 15, 2001 on Obligatory Pension Insurance in the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 51, Article 4832; 2004, No. 30, Article 3088; 2009, No. 30, Article 3739):

*GARANT system comment*

*Item 1 of Article 11 of this Federal Law shall enter into force as from January 1, 2011*

1) in Item 2.1 of Article 22 the words "insurance premiums:" shall be replaced by the words "insurance contributions, if not otherwise provided for by this Federal Law:";

2) Item 6 with the following content shall be added to Article 33:

"6. The following insurance premiums' tariffs shall apply in respect of organizations that have obtained the status of participants in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo, if a tax authority establishes the compliance with the criteria cited in Article 145.1 of the Tax Code of the Russian Federation, within ten years as from the date when they obtain the status of a project participant:

Insurance premium's tariff	for financing the insurance part of the labour pension		For financing the accumulative part of the labour pension
	for persons born in 1966 and earlier	for persons born in 1967 and later	for persons born in 1967 and later
14,0 per cent	14,0 per cent	8,0 per cent	6,0 per cent

### Article 12

The following amendments shall be made in Federal Law No. 115-FZ of July 25, 2002 on the Legal Status of Foreign Citizens in the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2002, No. 30, Article 3032; 2003, No. 46, Article 4437; 2006, No. 30, Article 3286; 2007, No. 2, Article 361; No. 49, Article 6071; 2008, No. 30, Article 3616; 2009, No. 19, Article 2283; 2010, No. 21, Article 2524):

1) the words "and with Part 2 of Article 16 of Federal Law on the Innovation Centre Skolkovo" shall be added to Paragraph Three of Item 5 of Article 5;

2) Item 4.8 with the following content shall be added to Article 13:

"4.8. The specifics of exercising by foreign citizens labour activities on the territory of the innovation centre Skolkovo shall be established by the Federal Law on the Innovation Centre Skolkovo."

### Article 13

Article 5.2 with the following content shall be added to Chapter 1 of Federal Law No. 184-FZ of December 27, 2002 on Technical Regulation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2002, No. 52, Article 5140; 2007, No. 19, Article 2293; No. 49, Article 6070; 2009, No. 29, Article 3626; 2010, No. 1, Article 5,6):

"**Article 5.2.** Specifics of Technical Regulation, as Regards Ensuring the Safety of

Products, as Well as of the Processes of Designing (Including Survey Works), Production, Construction, Assembly, Adjustment, Operation, Storage, Transportation, Sale and Utilisation Used on the Territory of the innovation Centre Ckolkovo

The specifics of technical regulation, as regards ensuring the safety of products, as well as of the processes of designing (including survey works), production, construction, assembly, adjustment, operation, storage, transportation, sale and utilization used on the territory of the innovation centre Skolkovo, shall be established by the Federal Law on the Innovation Centre Skolkovo."

#### **Article 14**

Article 82.2 with the following content shall be added to Chapter 11 of Federal Law No. 131-FZ of October 6, 2003 on the General Organisational Principles of Local Self-Government in the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2003, No. 40, Article 3822; 2006, No. 1, Article 10; 2007, No. 1, Article 21; No. 43, Article 5084):

**"Article 82.2.** The Specifics of Organising Local Self-Government on the Territory of the Innovation Centre Skolkovo

The specifics of organising local self-government on the territory of the innovation centre Skolkovo shall be established by the Federal Law on the Innovation Centre Skolkovo."

#### **Article 15**

Article 10.3 with the following content shall be added to Federal Law No. 191-FZ of December 29, 2004 on Putting into Operation the Town-Planning Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2005, No. 1, Article 17; Article 30, Article 3122; 2006, No. 1, Article 17; No. 27, Article 2881; No. 52, Article 5498; 2007, No. 21, Article 2455; No. 49, Article 6071; No. 50, Article 6237; 2008, No. 20, Article 2251; No. 30, Article 3604; 2009, No. 1, Article 19; No. 11, Article 1261; No. 119, Article 2283; No. 29, Article 3611; No. 48, Article 5723; No. 52, Articles 6419, 6427; 2010, No. 31, Article 4209):

#### **"Article 10.3**

Town-planning activities on the territory of the innovation centre Skolkovo shall be regulated by the Town-Planning Code of the Russian Federation, if not otherwise established by the Federal Law on the Innovation Centre Skolkovo."

#### **Article 16**

Part 4 with the following content shall be added to Article 40 of Federal Law No. 38-FZ of March 13, 2006 on Advertising (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2006, No. 12, Article 1232; 2007, No. 49, Article 6071):

"4. The specifics of advertisement positioning (distribution) on the territory of the innovation centre Ckolkovo is established by the Federal Law on the Innovation Centre Skolkovo."

#### **Article 17**

Part 7 with the following content shall be added to Article 4.6 of Federal Law No. 255-FZ of December 29, 2006 on Obligatory Social Insurance in Case of Temporary Disability and in Connection with Motherhood (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2007, No. 1, Article 118; 2009, No. 30, Article 3739):

"7. Assets for paying out the insurance coverage (except for payment of a temporary disability allowance in the event of losing labour ability as a result of an illness or traumas for

the first two days of temporary disability) to the citizens working on the basis of labour contracts made with organisations that have obtained the status of participants in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo and in respect of which a tax authority has established their compliance with the criteria cited in Article 145.1 of the Tax Code of the Russian Federation shall be allocated to these organisations by the insurer's regional agencies in the procedure established by Parts 3-6 of this article at the place of registration thereof as insurants."

### Article 18

The following amendments shall be made in Federal Law No. 213-FZ of July 24, 2009 on Insurance Contributions to Be Made to the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the Federal Obligatory Medical Insurance Fund and Regional Obligatory Medical Insurance Funds (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2009, No. 30, Article 3738):

*GARANT system comment*

*Item 1 of Article 18 of this Federal law shall enter into force as from January 1, 2011*

1) the words ", if not otherwise provided for by this Federal Law" shall be added to Paragraph One of Part 2 of Article 12;

2) in Item 2 of Part 2 of Article 57 after the words "on the territory of the technical-promotional special economic zone" shall be added the words ", in respect of organisations that have received the status of participants in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo, in the event of establishing by a tax authority their compliance with the criteria cited in Article 145.1 of the Tax Code of the Russian Federation,";

*GARANT system comment*

*Item 3 of Article 18 of this Federal Law shall enter into force starting from January 1, 2011*

3) Article 58.1 with the following content shall be added hereto:

**Article 58.1.** Reduced Tariffs of Insurance Premiums to Be Paid by Organisations That Have Obtained the Status of Participants in the Project Involving Scientific Research Works, Developments and Commercialisation of Their Results in Compliance with the Federal Law on the Innovation Centre Skolkovo

1. In respect of the organisations that has obtained the status of a participant in the project involving scientific research works, developments and commercialization of their results in compliance with the Federal Law on the Innovation Centre Skolkovo (hereinafter to as project participants), if a tax authority has established their compliance with the criteria cited in Article 145.1 of the Tax Code of the Russian Federation, shall be applied within ten years as from the date when they obtain the status of project participants the following tariffs of insurance premiums:

Pension Fund of the Russian Federation	Social Insurance Fund of the Russian Federation	Obligatory medical insurance funds	
		Federal Obligatory	Regional obligatory

		Medical Insurance Fund	medical insurance fund
14.0 per cent	0.0 per cent	0.0 per cent	0.0 per cent

2. Tax authorities shall present to the bodies exercising control over payment of insurance premiums information about the compliance or non-compliance of a project participant with the criteria cited in Article 145.1 of the Tax Code of the Russian Federation in an electronic form in the procedure defined by an agreement on information exchange.

3. The lost revenues of state off-budget funds in connection with application of reduced tariffs of insurance premiums in respect of the payers of insurance premiums which are project participants shall be compensated on account of the interbudget transfers provided from the federal budget to budgets of the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation and the Federal Obligatory Medical Insurance Fund. The extent of the cited compensation shall be estimated as the difference between the amount of insurance premiums which could be paid by these payers of insurance premiums in compliance with the tariffs fixed by Part 2 of Article 12 of this Federal Law and the amount of insurance premiums to be paid by them in compliance with Part 1 of this article, and shall be fixed for a regular fiscal year by the federal law on the federal budget and planning period. The cited compensation shall be allocated to budgets of regional obligatory medical insurance funds by the Federal Obligatory Medical Insurance Fund.

4. If an organisation has lost the status of a project participant or if a tax authority has established the non-compliance of a project participant with the criteria cited in Article 145.1 of the Tax Code of the Russian Federation, the amount of insurance premiums for an appropriate period is subject to restoration and payment to the budgets of state off-budget funds in the established procedure, with the appropriate penalties to be recovered from a project participant."

### **Article 19**

1. This Federal Law shall enter into force from the date when it is officially published, except for Item 1 of Article 11 and Items 1 and 3 of Article 18 of this Federal Law.

2. Item 1 of Article 11 and Items 1 and 3 of Article 18 of this Federal Law shall enter into force from January 1, 2011.

President of the Russian Federation

D. Medvedev

The Kremlin, Moscow  
September 28, 2010  
No. 243-FZ