

CERHA HEMPEL CEE NEWSLETTER *Belarus*

Green light for electric vehicles in Belarus

Introduction

With the adoption of the Edict of the President of the Republic of Belarus No. 92 dated 12 March 2020 "On Encouraging the Use of Electric Cars" (the "**Edict**"), Belarus followed the current global trend on promoting the manufacturing and use of zero-emission vehicles and the development of charging infrastructure for such vehicles. The Edict will come into force on 15 June 2020.

The key points of the Edict

Fully electric cars are exempt from road tax, i.e. the state excise duty that, once paid, allows the payee to use the vehicle in question on public roads.

Companies are entitled to use the investment tax deduction of up to 100 percent of the value of electric cars and charging stations.

The imported charging stations are exempt from import VAT (20 percent of the customs value), provided that such stations will be used exclusively in the territory of Belarus during their entire life cycle.

Electric cars imported by individuals for personal use are exempt from import VAT.

It is not necessary to follow the standard procedure for the withdrawal and allocation of a common land plot for the installation of charging stations (except to (superfast) electric charging complexes, which are understood as a combination of a charging station and other objects of engineering and/or road infrastructure).

Parking in public areas is free of charge for electric cars until 1 January 2026.

Summary

The Belarusian authorities aim to turn Belarus into an electric car friendly environment, setting itself an ambitious target of there being at least one charging station for every fifty parking spaces by the end of 2025. After the Edict comes into force, Belarusian projects related to electric cars will become more attractive to investors.

For more information

Sergei Makarchuk, LL.M.

Managing Partner Belarus, Advocate Belarus

sergei.makarchuk@cerhahempel.com

Tel: +375 17 2663417