NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

A guide to measures of state support for business in the Republic of Belarus

As of August 2026

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I Preferential regimes

1. Cross-sectoral support measures

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
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Cross-sectoral support measures

INVESTMENT AGREEMENT

Law of the Republic of Belarus No. 53-Z of 12.07.2013
"On Investments" (as amended by the Law of 08.01.2024)
Resolution of the Council of Ministers of the Republic of Belarus No. 417 of 13.06.2024
"On priority activities for investments"

For whom: Investors with large investment projects (from 45 million rubles*) in priority activities*

- ❖ Agriculture, forestry and fisheries
- ❖ Mining industry
- ❖ Manufacturing industry
- ❖ Electricity, gas, steam, water supply
- ❖ Wholesale and retail trade
- ❖ repair of cars and motorcycles
- ❖ Transportation activities
- ❖ Temporary accommodation and catering services
- ❖ Information and communication
- ❖ Professional, scientific and technical activities
- ❖ Administrative services
- ❖ Public administration
- ❖ Education
- ❖ Health and social services
- ❖ Creativity, sports, entertainment and recreation

0% Profit tax
exemption for 5 years for the sale of goods of own production

0% Land tax, land rent
exemption for the duration of the project + 1 year

0% Fee for the right to lease a land
exemption

0% Compensation for losses of agricultural lands or forest fund lands
exemption

0% Customs duties and VAT on equipment
exemption from import customs duties and VAT on the import of technological equipment, components and spare parts for it

0% Cost of creating infrastructure facilities
financing the costs of creating the necessary engineering and transport infrastructure from the budget (for projects in selected districts)

Land plot
without an auction

Stabilization clause
during the period of the investment agreement validity (but not more than 5 years) the right not to pay new taxes (fees) and taxes (fees) for which the rates have been increased

Where to contact:
Ministries
Organizations subordinate to the Council of Ministers of the Republic of Belarus
Regional (Minsk City) Executive Committees
Office of the President of the Republic of Belarus
Operational and Analytical Center under the President of the Republic of Belarus

*The minimum amounts of capital investment depend on the type of economic activity and are listed in the Resolution of the Council of Ministers No. 417 of 13.06.2024

Cross-sectoral support measures

SPECIAL INVESTMENT AGREEMENT

The Law of the Republic of Belarus No. 53-Z of 12.07.2013 "On Investments" (as amended by the Law of 08.01.2024)
Resolution of the Council of Ministers of the Republic of Belarus No. 417 of 13.06.2024
"On priority activities for investments"

For whom: Investors with import-substituting* investment projects in priority types of activities

- Agriculture, forestry and fisheries
- Mining industry
- Manufacturing industry
- Electricity, gas, steam, water supply
- Wholesale and retail trade
- repair of cars and motorcycles
- Transportation activities
- Temporary accommodation and catering services
- Information and communication
- Professional, scientific and technical activities
- Administrative services
- Public administration
- Education
- Health and social services
- Creativity, sports, entertainment and recreation

0% Profit tax
exemption for 5 years for the sale of goods of own production

0% Land tax, land rent
exemption for the duration of the project + 1 year

0% Fee for the right to lease a land
exemption

0% Compensation for losses from the seizure of agricultural land or forest land
exemption

0% Customs duties and VAT on equipment
exemption from import customs duties and VAT on the import of technological equipment, components and spare parts for it

0% Cost of creating infrastructure facilities
financing the costs of creating the necessary engineering and transport infrastructure from the budget (for projects in selected districts)

State order
the possibility of selling one's own products within the framework of public procurement using the single-source procurement procedure at prices established by law

Stabilization clause
during the period of the investment agreement validity (but not more than 5 years) the right not to pay new taxes (fees) and taxes (fees) for which the rates have been increased

Land plot
without an auction

Where to contact:
Ministries
Organizations subordinate to the Council of Ministers of the Republic of Belarus
Regional (Minsk City) Executive Committees
Office of the President of the Republic of Belarus
Operational and Analytical Center under the President of the Republic of Belarus

* The project should result in the creation of previously unproduced or improved products.

Cross-sectoral support measures

PREFERENTIAL INVESTMENT PROJECT

Law of the Republic of Belarus No. 53-Z of 12.07.2013
"On Investments" (as amended by the Law of 08.01.2024)
Resolution of the Council of Ministers of the Republic of Belarus No. 417 of 13.06.2024
"On priority activities for investments"

For whom: Investors with projects in priority activities* on the territory of the regions (except Minsk) without concluding an investment agreement

0% Land tax, land rent
exemption for the duration of the project

0% Fee for the right to lease a land
exemption

0% Compensation for losses from the seizure of agricultural land or forest land
exemption

0% Customs duties for the import of equipment
exemption from import customs duties

on the import of technological equipment, components and spare parts for it

Land plot
without an auction

- Agriculture, forestry and fisheries
- Mining industry
- Manufacturing industry
- Electricity, gas, steam, water supply
- Wholesale and retail trade
- Repair of cars and motorcycles
- Transportation activities
- Temporary accommodation and catering services
- Information and communication
- Professional, scientific and technical activities
- Administrative services
- Public administration
- Education
- Health and social services
- Creativity, sports, entertainment and recreation
- Financial and insurance activities

Where to contact: Regional Executive Committees (executive committees of the basic territorial level)

* Projects must comply with the regional or republican (Resolution of the Council of Ministers No. 417 of 13.06.2024) lists of priority activities

Cross-sectoral support measures

VAT EXEMPTION for technological equipment

Decree of the President of the Republic of Belarus No. 77 of 04.03.2024
"On exemption from value added tax"

For whom: Importers of technological equipment, components and spare parts (according to the list)*

Requirements:

1 year to register the equipment and use it in production

6 months to use in repair, modernization, restoration of technical equipment, implementing other similar work in relation to technical equipment

Where to contact: UP "Minsk branch of the BelCCI"

*The list is defined by the Resolution of the Council of Ministers of the Republic of Belarus No. 408 of 05.06.2024 "On the implementation of the Decree of the President of the Republic of Belarus No. 77 of 04.03.2024"

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ENCOURAGING CONSCIENTIOUS TENANTS

Decree of the President of the Republic of Belarus
No. 330 of 19.09.2022 "On property management"

For whom: tenants* of state-owned property** who have been duly fulfilling their obligations for at least 3 years

- preferential right to purchase a rental property at market value without bidding

STIMULATING THE CREATION OF INFRASTRUCTURE FACILITIES

Code of the Republic of Belarus 425-Z of 23.07.2008

For whom: for the construction and maintenance of transport and engineering infrastructure (including roadside service facilities) in remote areas ***

- exemption from payment for the right to land lease;

* as well as loan recipients who have received the object for free use for the creation of jobs

** as well as owned by JSC, CJSC, LLC and ALC with a state share of more than 50 percent

*** outside Minsk, regional centers, Brest, Vitebsk, Gomel, Grodno, Minsk and Mogilev districts

CONCESSION AGREEMENT

Law of the Republic of Belarus No. 63-Z of 12.07.2013
"On Concessions"

Decree of the President of the Republic of Belarus No. 442 of 03.10.2011
"On certain issues of investment activities in relation to mineral resources"

Decree of the President of the Republic of Belarus No. 44 of 28.01.2008
"On approval of the List of facilities proposed for concession"

Resolution of the Council of Ministers of the Republic of Belarus No. 1743 of28.12.2011
"On measures to implement the Decree of the President of the Republic of Belarus No. 442 of 03.10.2011"

Resolution of the Council of Ministers of the Republic of Belarus No. 634 of 30.06.2014
"On determining the starting amount of a one-time payment for concession facilities of the Republic of Belarus"

For whom: Investment projects in relation to subsurface resources*

0% Land tax, land rent
exemption for the duration of the project

0% Fee for the right to lease a land
exemption

0% Compensation for losses from the seizure of agricultural land or forest land
exemption

0% Customs duties on the import of equipment
exemption from import customs duties on the import of technological equipment, components and spare parts for it

Land plot
without an auction

the mechanism of an investment agreement may be used for investment projects in relation to subsurface resources
(see slide 5)

Where to contact: Ministry of Natural Resources and Environmental Protection, regional executive committees

*with regard to the list of objects defined by Decree No. 44

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PUBLIC-PRIVATE PARTNERSHIP AGREEMENT

Law of the Republic of Belarus No. 345-Z of 30.12.2015 "On public-private partnership"
Resolution of the Council of Ministers of the Republic of Belarus No. 532 of 06.07.2016
"On measures to implement the Law of the Republic of Belarus of 30.12.2015." No. 345-Z "On public-private partnership"

For whom: Investment projects for the creation/modernization of infrastructure facilities * in the following areas

- Transport and road construction
- Energy industry
- Housing and communal services
- Healthcare
- Education
- Sports and tourism
- Social services
- Information technology
- Other areas

Land plot
rent, permanent or temporary use

Reimbursement of expenses from the budget
the possibility of cost recovery and financing of the investor's profit at the expense of budgetary funds

Stability of the terms of the agreement
the possibility of changing the terms of the PPP agreement to ensure the rights of the investor in case of changes in legislation

Private initiative
the investor's right to submit a proposal for the implementation of a PPP project to the interested state/local authority

State property
rent, gratuitous use

Risk allocation
within the framework of the agreement, the state partner and the investor distribute the risks of the project

Cooperation agreement
the right to conclude a tripartite agreement between the state partner, the investor and his creditor to ensure the rights of the creditor

Direct negotiations
a special non-competitive procedure for concluding a PPP agreement (possible in the absence of budget participation in the project)

Where to contact: Ministries; organizations subordinate to the Council of Ministers of the Republic of Belarus *(in the relevant field of activity and in relation to republican infrastructure facilities),* Regional (Minsk City) Executive Committees *(in relation to municipal infrastructure facilities),* State Institution "National Agency of Investment and Privatization"

- The PPP agreement involves investments in the creation/modernization of an infrastructure facility, including design
- (if necessary), as well as in the maintenance/operation of this facility

ELECTRICITY TARIFFS

Resolution of the Council of Ministers of the Republic of Belarus No. 222, dated March 17, 2014
"Approval of the Regulation on the Procedure for Setting Prices (Tariffs) for Natural and Liquefied Gas, Electric and Thermal Energy"
Order of the Ministry of Antimonopoly Regulation and Trade of the Republic of Belarus No. 40, dated 26.02.2026 "Declaration on the Level of tariffs for Electric energy supplied by Republican Unitary Enterprises of the Belenergo State Production Association for Legal entities and individual entepreneurs"
Decree of the Ministry of Antimonopoly Regulation and Trade and the Ministry of Energy of the Republic of Belarus No. 64/38, dated 01.10.2025
"On Determining Groups of Consumers of Electric and Thermal Energy"

Differentiated tariffs for electric energy

"Energy-intensive consumers"

For whom: **residents of the Republic of Belarus**

✓ Achievement of a threshold electricity consumption volumes*
✓ Use of an automated system for control and metering of electric energy

Tariff groups based on a consumption level:

up to **25** million kWh
from **25** million kWh to **75** million kWh
from **75** million kWh to **125** million kWh
from **125** million kWh to **175** million kWh
from **175** million kWh to **275** million kWh
over **275** million kWh

Where to apply: Power supply organizations

** From 15 million kWh to 2 billion kWh depending on the type of economic activity*

Mining/Data Processing

For whom: **residents of the Republic of Belarus**

✓ Contractual electricity consumption volume

Tariff groups:

from **15** million kWh to **50** million kWh
from **50** million kWh to **300** million kWh
from **300** million kWh to **500** million kWh
over **500** million kWh

ELECTRICITY TARIFFS

Resolution of the Council of Ministers of the Republic of Belarus No. 222, dated March 17, 2014
"Approval of the Regulation on the Procedure for Setting Prices (Tariffs) for Natural and Liquefied Gas, Electric and Thermal Energy"
Order of the Ministry of Antimonopoly Regulation and Trade of the Republic of Belarus No. 40, dated 26.02.2026 "Declaration on the Level of tariffs for Electric energy supplied by Republican Unitary Enterprises of the Belenergo State Production Association for Legal entities and individual entepreneurs"
Decree of the Ministry of Antimonopoly Regulation and Trade and the Ministry of Energy of the Republic of Belarus No. 64/38, dated 01.10.2025
"On Determining Groups of Consumers of Electric and Thermal Energy

Differentiated tariffs for electric energy

Energy infrastructure

For whom: residents of the Republic of Belarus

✓ **gratuitous transfer** to the power supply organization of **energy infrastructure** created by them within the framework of an investment project costing from 10 thousand base values

Amount: **Proportional to** the amount of funds spent on creating infrastructure facilities (at a of 750 kWh per each base value directed to creating infrastructure facilities for a period of no more than 10 years)

Where to apply: Power supply organizations



I Preferential regimes

2. Investment preferential regimes

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FREE ECONOMIC ZONES (6 FEZs)

Law of the Republic of Belarus No. 213-Z of 07.12.1998 "On Free Economic Zones"
Decree of the President of the Republic of Belarus No. 262 of 09.06.2005
"On some issues of free economic zones activities in the territory of the Republic of Belarus"

For whom:

- legal entities and sole proprietors registered in the FEZ territory
- at least €1 million of investments or €500 thousand, subject to investment within 3 years from the registration date
- export-oriented or import-substituting project

0% Customs payments and VAT

exemption from payment of import customs duties and taxes (for raw materials placed under the customs procedure of the free custom zone) when exporting finished products outside the EAEU

0% Real estate tax

exemption for not more than 3 years from the registration date

* when sold for export or to other residents

0% Land tax, rent

exemption for not more than 5 years from the registration date

*when sold for export or to other residents – until 2050.

0% Profit tax

exemption of profits from the sale of products of own production for export or to other residents – until 2025.

Where to contact: FEZ Administration

FEZ Brest | FEZ Vitebsk | FEZ Gomel-Raton | FEZ Grodnoinvest | FEZ Minsk | FEZ Mogilev

THE GREAT STONE INDUSTRIAL PARK

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Decree of the President of the Republic of Belarus No. 253 of 05.06.2012 "On the establishment of the Great Stone China-Belarus Industrial Park"
Decree of the President of the Republic of Belarus No. 166 of 12.05.2017
"On the improvement of the special legal regime of the Great Stone China-Belarus Industrial Park"

For whom:

- legal entities registered in the park
- at least €5 million of investments or €500 thousand, subject to investment within 3 years / in an R&D project
- a project in priority areas*

0% Customs payments and VAT

exemption from payment of import customs duties and taxes (for raw materials placed under the customs procedure of the free custom zone) when exporting finished products outside the EAEU

0% Real estate tax

exemption until 06/14/2062

0% Land tax

exemption until 06/14/2062

0% VAT on sales

exemption until 06/14/2062

0% Deductions to the Social Security Fund

exemption in terms of income exceeding the average monthly salary in the republic

exemption in terms of income of foreign workers

9% income tax – until 2027

0% Profit tax

exemption for 10 years of profit from the sale of own-made products
*at a rate reduced by 50% from the current – until 14.06.2062

0% Tax on dividends

exemption for 5 years from the profit declaration date
*for large investment projects – for 10 years

Other advantages

Advantageous geographical location

- 25 km from the capital – Minsk
- <1 km to the national airport
- M1/E30 International Highway
- 2 largest trans-European railway corridors

Operational advantages

- reduced energy prices
- the possibility of construction according to foreign standards
- One Station service system
- Stabilization clause until 2027.

Developed turnkey infrastructure

- land plots for rent or sale to private ownership
- modern industrial premises for rent and sale for production
- R&D Center for Startup Development

Where to contact: administration of the Great Stone China-Belarus Industrial Park

*electronics and telecommunications, pharmaceuticals (including bio-), production of medical products and medical care, laboratory diagnostics, fine chemistry, biotechnology, mechanical engineering, new materials, integrated logistics, e-commerce, data storage and processing, socio-cultural activities, R&D, etc.

BREMINO-ORSHA SPECIAL ECONOMIC ZONE

Decree of the President of the Republic of Belarus No. 106 of 21.03.2019 "On the creation of the Bremino-Orsha Special Economic Zone"

For whom:

- legal entities registered in the SEZ territory
- at least €5 million of investments or €500 thousand, subject to investment within 3 years / in an R&D project
- a project in priority areas*

0% Customs payments and VAT

exemption from payment of import customs duties and taxes (for raw materials placed under the customs procedure of the free custom zone) when exporting finished products outside the EAEU

0% Real estate tax

exemption for 20 years from the registration date

0% Profit tax

exemption for 9 years of profit from the sale of own-made products

0% Tax on dividends

exemption for 5 years from the profit declaration date

0% VAT on sales

exemption until 2033

Other advantages

Advantageous location

- the intersection of the E30/E95 motorways
- Orsha International Airfield
- proximity to the border with the Russian Federation

Developed infrastructure

- multimodal infrastructure – auto, railway and air communication
- multimodal industrial and logistics complex
- warehouse infrastructure

Where to contact: Bremino Group LLC managing company

* manufacturing industry, wholesale trade, e-commerce, logistics services, postal services, information services, R&D, office administrative and support services, technical testing and research, freight railway, automobile, air transport, etc.

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HI-TECH PARK (HTP)

Decree of the President of the Republic of Belarus No. 8 of 21.12.2017 "On the development of the digital economy"
Decree of the President of the Republic of Belarus No. 12 of 22.09.2005 "On the Hi-Tech Park"

For whom: high-tech companies*

- product-based IT companies
- outsourcing IT companies
- IT companies with a mixed business model
- other

0% Profit tax
exemption (except for income tax in performing tax agent duties)

0% Real estate tax
exemption on taxable objects on the HTP territory, for which HTP residents are recognized as taxpayers, with the exception of such objects leased by them

0% Land tax
exemption for the construction period, but not more than 3 years

0% Customs payments and VAT
exemption from import customs duties (given the international obligations of the Republic of Belarus) and VAT levied on the import of technological equipment, components and (or) spare parts

0% Deductions to the Social Security Fund
exemption in terms of income exceeding the average monthly salary in the republic

Rent
a reduction factor of 0.5 may be applied

The principle of extraterritoriality

Where to contact: State Institution "Secretariat of the Supervisory Board of the Hi-Tech Park"

* a total of 37 priority activity areas

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SCIENCE AND TECHNOLOGY PARKS

Law of the Republic of Belarus No. 425-Z of 10.07.2012 "On State Innovation Policy and Innovation activity".
Decree of the President of the Republic of Belarus No. 1 of 03.01.2007 "On approval of the Regulations on the Procedure for the creation of innovative Infrastructure entities"
Decree of the President of the Republic of Belarus No. 138 of 16.05.2023 "On lease and gratuitous use of property"

For whom: legal entities of the Republic of Belarus within the technopark

10% **Profit tax**

0% **Real estate tax**

Taxes and fees paid in full to local budgets

By decision of local authorities

0% **Land tax**

The possibility of financing from innovative funds on an irrevocable basis

Decree No. 357 of 07.08.2012 "On the procedure for the formation and use of innovative funds"

Premises and equipment for rent

For whom: resident of the technopark engaged in innovative activities

10% **Profit tax**

Rental of space with a decreasing coefficient (0.1 - 0.9)

Taxes and fees paid in full to local budgets

By decision of local authorities

Premises and equipment for rent

Where to contact: Technoparks of the Republic of Belarus



I Preferential regimes

1.3 Business development in regions

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SMALL AND MEDIUM-SIZED TOWNS, RURAL AREAS

Decree of the President of the Republic of Belarus No. 6 of 07.05.2012
"On stimulating entrepreneurial activities on the territory of medium-sized, small urban settlements, rural areas"

For whom: Business entities with a location on the territory of medium-sized, small urban settlements, rural areas*

0% Profit tax

Exemption for 7 years from the date of state registration, for the sale of goods (works, services) of own production

0% Real estate tax

Exemption for 7 years from the date of state registration for buildings and structures

0% Customs payments

Exemption from import customs duties in respect of imported goods: ferrous metal products, boilers, electric machines, land transport vehicles, aircraft and other industrial goods classified according to the unified EAEU HS code **

Where to contact: Regional (district) Executive Committees

*The territory of medium, small urban settlements, rural areas is understood to be the territory of the Republic of Belarus, with the exception of the territory of the cities of Baranovichi, Bobruisk, Borisov, Brest, Vitebsk, Gomel, Grodno, Zhodino, Zhlobin, Lida, Minsk, Mogilev, Mozyr, Molodechno, Novopolotsk, Orsha, Pinsk, Polotsk, Rechitsa, Svetlogorsk, Slutsk, Soligorsk

** commodity items according to HS codes: 7301, 7302, 7308, 7309 00, 7311 00, 8401-8408, 8410-8426, 8430-8481, 8483, 8484, 8486, 8487, 8501-8519, 8521-8523, 8525-8537, 8543, 8545, 8601-8609 00, 8707, 8709-8713, 8716, 8801 00-8805, 8901-8908 00 000 0, 9005-9008, 9010-9020 00 000 0, 9022-9032, 9103-9107 00 000 0, 9201, 9202, 9205-9208, 9401-9406 00, 9503 00-9508

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South-Eastern area of Mogilev region (SEA)

Decrees of the President of the Republic of Belarus dated 28.05.2020 No. 177 "On Measures for the Development of the South-Eastern area of Mogilev region" and Decree No. 235 dated June 8, 2015 "On the Socio-Economic Development of the South-Eastern area of Mogilev region"

For whom: Business Entities

✓ Registered in the SEA territory*

Budget Transfers (up to 35%):

For reimbursement of part of the costs incurred in implementing investment projects in 2021-2030

Amounts:

20% Lump sum upon commissioning of the investment facility in full

15% Monthly in equal installments over 3 years from the date of reaching full design capacity

Financing of expenses for creating infrastructure facilities

For implementing investment projects in agriculture and industry using budget funds

Exemption** from:

- Compensation for losses from withdrawal of agricultural lands and/or forest fund lands
- Compensatory payments for the value of removed vegetation objects

Financing of entities operating in the agri-industrial complex

For the acquisition of machinery and equipment according to lists annually determined by decisions of the Mogilev Oblast Executive Committee

Where to apply : Region Executive Committees of the South-Eastern area

** Krichev, Klimovichi, Krasnopolye, Kostyukovichi, Slavgorod, Cherikov, Khotimsk districts of Mogilev region*
*** When implementing investment projects for creating (expanding) production of goods (works, services)*

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SELECTED AREAS OF VITEBSK REGION

Decree of the President of the Republic of Belarus dated 07.07.2026 No. 216
"On Measures for the Development of selected areas"

For whom: **Business Entities**

- ✓ Registered in the territory of selected areas of Vitebsk region*
- ✓ Implementing investment projects with loans from OJSC "Development Bank of the Republic of Belarus"

Budget Transfers (up to 35%)

For reimbursement of part of the costs incurred in implementing investment projects in 2026-2030

Amounts:

20% **Lump sum** upon commissioning of the investment facility in full

15% **Monthly** in equal installments

For 3 years from the date the investment facility reaches full design capacity in accordance with the business plan of the investment project or feasibility study

Where to Apply: District Executive Committees of selected areas of Vitebsk region

** The selected areas of Vitebsk region include Braslav, Gorodok, Dokshitsy, Lepel, Miory, Polotsk, and Ushachy districts*



II Financial support

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BUDGET TRANSFER

The Law of the Republic of Belarus
"On Investments" (as amended by the Law of 08.01.2024)
Resolution of the Council of Ministers of the Republic of Belarus No. 650 of 04.09.2024
"On measures to implement the Law of the Republic of Belarus No. 350-Z of 08.01.2024 "On Amendments to the Law of the Republic of Belarus "On Investments"

For whom: investment projects in priority activities*, in territories remote from economic centers**

Amounts:***

Administrative-Territorial Units (ATU) Group	The share of borrowed resources ≤ 30% of the cost amount	The share of borrowed resources >30% of the cost amount
Industrial centers	10 %	15 %
Industrial and agro-industrial areas	15 %	25 %
Agrarian regions	25 %	35 %
Environmental and recreational areas	25 %	35 %

Stages of provision:

1. **40%** of the transfer amount – after the facility commissioning (confirmation of the commissioning by the relevant act);
2. **40%** of the transfer amount – after the facility reaches the design capacity planned in the business plan;
3. **20%** of the transfer amount – one year after reaching the design capacity

Where to contact: Ministries and concerns implementing industry policy

* The list of priority activities was approved by Resolution of the Council of Ministers No. 417 dated 13.06.2024

** Any territories with the exception of Minsk, regional centers and districts headed by them

*** As a percentage of the volume of capital expenditures

Industry, services

FINANCIAL PRODUCT “STRONG AREAS”

For whom: **Investment projects from the “Regional initiative” list**

- ✓ Implementation in areas (except Minsk, regional centers and adjacent districts)
- ✓ Priority types of activity*
- ✓ Socio-economic significance
- ✓ Creation of new productions or modernization of existing ones

7% **Interest**
up to 7 years, then refinancing rate + 3 p.p

6.5% **Rate for agricultural districts**
up to 7 years, then refinancing rate + 3 p.p.

<15 years **term**

<30 million BYN **Loan amount**

Where to apply

For inclusion in the list:

Belarusian Fund for Financial Support of Entrepreneurs ("regional-initiative.bel")

For lending:

OJSC “Development Bank of the Republic of Belarus”
State banks
Other banks
Belarusian Fund for Financial Support of Entrepreneurs

** Correspondence to sections C (Manufacturing) and Q (Healthcare and Social Services) of the list of activity types defined in the Decree of the Council of Ministers dated 13.06.2024 No. 417*

Industry, services

FINANCIAL PRODUCT “TOURIST POTENTIAL”

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For whom: **Investors in the Tourism Industry**

- ✓ Implementation outside the territory of Minsk
- ✓ Priority types of activity*
- ✓ Construction, reconstruction and modernization of facilities for creating (developing) sanatorium-resort and health organizations, hotels and other collective accommodation facilities, creation (development) of camping sites, glamping sites

6% **Interest**
Up to 7 years, then refinancing rate + 3 p.p

<15 years **term**

<100 million BYN **Loan amount**

Where to Apply:

For inclusion in the list:
Belarusian Fund for Financial Support of Entrepreneurs (portal “regional-initiative.bel”)

For lending:
OJSC “Development Bank of the Republic of Belarus”
State banks
Other banks
Belarusian Fund for Financial Support of Entrepreneurs

** Correspondence to sections I (Temporary Accommodation and Food Services), Q (Healthcare and Social Services), and R (Arts, Sports, Entertainment and Recreation) of the list of activity types defined in the Decree of the Council of Ministers dated 13.06.2024 No. 417*

Industry, services

LOAN PRODUCT “TECHNOLOGICAL SELF-SUFFICIENCY”

Promising Industrial Directions

For whom: **Investment projects**

- ✓ Production or implementation of robotic systems
- ✓ Production of unmanned systems
- ✓ Production of biotechnology products

6% **Interest**
up to 7 years, then refinancing rate + 3 p.p.

<15 years **term**

<100 million BYN **Loan amount**
for the production or implementation of robotic and unmanned systems

<200 million BYN **Loan amount**
for the production of biotechnological products

Where to apply For inclusion in the list:

Belarusian Fund for Financial Support of Entrepreneurs (“regional-initiative.bel”)

Import Substitution, localization and local raw materials

For whom: **Investment projects**

- ✓ Production of high-tech import-substituting products for end consumption
- ✓ Increasing the level of localization
- ✓ Production with deep processing of domestic raw materials and materials (furniture, finished products from flax, etc.)

7% **Interest**
up to 7 years, then refinancing rate + 3 p.p.

<15 years **term**

<100 million BYN **Loan amount**

For lending:

OJSC “Development Bank of the Republic of Belarus”
State banks
Other banks
Belarusian Fund for Financial Support of Entrepreneurs

Industry, services

LOAN PRODUCT “TECHNOLOGICAL SELF-SUFFICIENCY”

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

Industrial mortgage projects

For whom:

Investment projects

- ✓ Creation of **production buildings for subsequent lease to subjects of small and medium-sized entrepreneurship**
- ✓ Including with the right of subsequent buyout

Eligible Recipients

- ✓ To organizations authorized by local authorities
- ✓ To business entities that are residents of free (special) economic zones
- ✓ To organizations performing the functions of a management company (development company) of industrial parks and special economic zones
- ✓ To technology parks

7% **Interest**
Up to 7 years, then refinancing rate + 3 p.p.

<15 years **term**

Where to apply:
OJSC “Development Bank of the Republic of Belarus”

Industry, services

LOAN PRODUCT “NEW PRODUCTS”

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

For whom: **Invest projects**

- ✓ Implementation outside the territory of Minsk
- ✓ Development of the meat industry: creation of feed production, products for specialized and therapeutic-prophylactic nutrition
- ✓ Development of the dairy industry: creation of production of new deep-processing dairy products, condensed dairy products, Cheddar cheese, baby food according to GMP standards, dry dairy products for delivery to “far arc” countries

6.5% **Interest**
up to 7 years, then refinancing rate + 3 p.p.

<15 years **term**

<150 million BYN **Loan amount**

Where to apply:

For inclusion in the list:
Belarusian Fund for Financial Support of Entrepreneurs (“regional-initiative.bel”)

For lending:
OJSC “Development Bank of the Republic of Belarus”
State banks
Other banks

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

EXPORT CREDITING

Decree of the President of the Republic of Belarus No. 534 of 25.08.2006
"On the promotion of the export of goods (works, services)"

For whom:

- for residents – for goods production for export
- for non–residents - to pay for export goods and services

100% funding
of the cost of the contract for short-term loans (up to 1 year)

85% funding
of the contract cost for long-term loans (over 1 year)

Mandatory insurance of export risks

¥ in Chinese yuan
not less than the 1-year LPR set by the People's Bank of China (as amended)

₽ in Russian rubles
at least 2/3 of the key rate set by the Central Bank of the Russian Federation (given its change)

Br in Belarusian rubles
at least 2/3 of the refinancing rate set by the National Bank of the Republic of Belarus (given its change)

Where to contact: Development Bank, banks (based on the list according to the Resolution of the Council of Ministers of the Republic of Belarus No. 249 of 23.04.2021)

EXPORT CREDITING

Decree of the President of the Republic of Belarus No. 466 of 24.09.2009
"On some measures for the sale of goods produced in the Republic of Belarus"

For whom: Major manufacturers on the list*

1-5 years **funding period**

up to 100% **funding**
of the cost of the goods (VAT included)

Financing tools

- export credit to the buyer (lump sum or credit line)
- interbank loan to the buyer's bank from a third country
- post-financing of the documentary letter of credit of the issuing bank from a third country
- leasing to the buyer (including international to third countries)

Where to contact: Ministries, concerns, regional (Minsk city) executive committees

* Resolution of the Council of Ministers of the Republic of Belarus dated No. 72 of 04.02.2015 "On measures for the sale of goods produced in the Republic of Belarus"

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

EXPORT CREDITING

Decree of the President of the Republic of Belarus No. 412 dated 14.11.2019
"On export support"

For whom: all business entities

50% Compensation

- expenses for participation in exhibitions abroad
- assessment of compliance of Belarusian products with the requirements of foreign countries (with the exception of the EAEU member states)

< 250 basic units for one exhibition

compensation is provided in relation to exhibitions included in the lists of exhibitions compiled by the Office of the President of the Republic of Belarus, republican government bodies and other state organizations subordinate to the Government of the Republic of Belarus, regional executive committees and the Minsk City Executive Committee

< 500 basic units to assess the products conformity

compensation is provided to a legal entity or sole proprietor not more than twice during a calendar year

Where to contact: Ministries, concerns, regional (Minsk city) executive committees

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

PREFERENTIAL CREDITING OF AGRICULTURE

Decree of the President of the Republic of Belarus No. 347 of 17.07.2014
"On the state agrarian policy"

For whom: agricultural products manufacturers

Subsidies

Subsidies for the payment of interest (part of interest) for the use of loans (according to the decisions of the President of the Republic of Belarus)

Compensation

Compensation for losses of banks (according to the decisions of the President of the Republic of Belarus)

<25% **Transfers**

Budget transfers for reimbursement of part of capital expenditures

Where to contact: Executive committees (district, city, regional), lending bank

Decree of the President of the Republic of Belarus No. 302 of 14.06.2010
"On granting loans to citizens engaged in the management of personal subsidiary households"

For whom: personal subsidiary households

5% **Lending**

< 2,000 basic units

To purchase

< 1 year	fertilizers, plant protection products, seeds of agricultural crops, as well as payment for services for the application of fertilizers, plant protection products and sowing seeds of agricultural crops of farm animals and birds
< 3 years	agricultural animals, poultry
< 5 years	perennial plantings of fruit and berry crops; hotbeds, agricultural greenhouses; building materials for the construction of hotbeds, agricultural greenhouses, outbuildings, as well as payment for work (services) for their construction
< 7 years	tractors, agricultural machinery and equipment for them of domestic production.

Where to contact: JSC Belagroprombank

PAYMENTS

Decree of the President of the Republic of Belarus No. 347 of 17.07.2014
"On the state agrarian policy"

For whom: agricultural products manufacturers

50% Direct payments

- proportional to the area of agricultural land
- in proportion to the revenue from agricultural activities, taking into account a 10% increase in areas unfavorable for agricultural production

Resolution of the Council of Ministers of the Republic of Belarus No. 66 of 03.02.2025
"On payments in the form of subsidies per unit of agricultural products sold and (or) sent to processing"

For whom: agricultural products manufacturers

Subsidies per unit of products sold

- cow's milk; goat's milk; sheep's milk;
- young cattle of dairy breeds produced at livestock facilities for the growing and fattening of cattle;
- Cattle meat breeds and their crossbreeds;
- sheep; sheep wool;
- millet (grades 1 and 2);
- barley (class 1);
- buckwheat;
- the trust of flax.

Where to contact: Executive Committees (district, city)

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

SECTORAL SUPPORT

Decree of the President of the Republic of Belarus dated December 17, 2025 No. 437 "On insurance of agricultural crops, livestock, and poultry in 2026"

For whom: agricultural producers

35% Compensation for replanting in case of death of winter crops

100% Compensation for the death and elimination of foci of infectious diseases of livestock and poultry

Where to contact: Insurance companies, executive committees (district, city)

Decree of the President of the Republic of Belarus No. 217 dated 01.06.2024 "On the purchase of machinery and equipment"

Loans

OJSC Promagroleasing, using loans from OJSC Development Bank of the Republic of Belarus, purchases machinery and equipment for subsequent leasing to insolvent organizations in the agro-industrial complex and for the construction and operation of irrigation systems

Where to contact: Executive Committees (district, city), OJSC Promagroleasing, OJSC Development Bank of the Republic of Belarus

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

LAND USE SUPPORT

Resolution of the Council of Ministers of the Republic of Belarus dated December 31, 2025 No. 814
"On the State Program "Agro-Industrial Complex of the Future" for 2026-2030"

Reimbursement of expenses for agricultural land reclamation

100% **Payment for work**

for liming acidic soils

< 150 basic units **Reimbursement of expenses**

To assess the compliance of organic products produced in Belarus and their production processes with technical requirements

Where to contact:

land reclamation: executive committees (district, city), regional agricultural industry
liming: executive committees (district, city)
reimbursement of expenses for organic products: executive committees (district, city)

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

BELARUSIAN INNOVATION FUND

Decree of the President of the Republic of Belarus No. 174 of 25.03.2008
"On improving the activities of the Belarusian Innovation Fund"

For whom: legal entities – residents of the Republic of Belarus

- innovative projects
- venture projects

0.5 refinancing rates

up to 7 years period of use

up to 2 years deferral of the principal debt and interests

\+ no collateral and insurance

- Returnable basis

Decree of the President of the Republic of Belarus No. 229 of 20.05.2013
"On some measures to stimulate the implementation of innovative projects"

For whom: citizens of Belarus, sole proprietors, legal entities - residents of the Republic of Belarus being subjects of small business

- innovative projects

Funding

≤ USD 25 thousand preparatory, design and technological stages

≤ USD 100 thousand design and technological stage

- Irrevocable basis:
  - Innovative voucher
  - Grant

Where to contact: Belarusian Innovation Fund **belinfund.by**

STATE PROGRAM OF INNOVATIVE DEVELOPMENT

Decree of the President of the Republic of Belarus dated 21.12.2025 No. 448
"On the State Program of Innovative Development of the Republic of Belarus for 2026-2030"
Decree of the President of the Republic of Belarus dated 07.08.2012 No. 357
"On the Procedure for Forming and Using Funds of Innovation Funds"

For whom: **Legal entities** of the Republic of Belarus

0% **Customs duties and VAT on the importation of technological equipment, components and spare parts therefor, raw materials and supplies**

<150% **Investment deduction (included in costs)**

- from the initial cost of acquired (created) fixed assets;
- from the cost of investments in fixed assets in connection with their reconstruction, modernization, restoration.

0% **Land tax**

Land plots used for construction of facilities provided for by the project

0% **Land lease payments** (in state ownership)

Land plots used for construction of facilities provided for by the project

Financing by innovation funds on a non-reimbursable basis*

- Export orientation (export exceeding import)
- Creation and implementation of new technologies and/or production of products new to Belarus
- Organization of a technological process ensuring an average level of added value per employee similar to the average level of added value per employee for the corresponding type of economic activity in the Republic of Belarus or exceeding this level

** Special financing conditions for projects providing for the use of cross-cutting priority directions of scientific, scientific-technical and innovative activity and/or critical technologies intended for priority implementation*

Where to contact: State Committee for Science and Technology

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

Promotion of the sale of industrial goods (for retail trade)

Resolution of the Council of Ministers of the Republic of Belarus No. 992 of 29.12.2023
"On consumer lending"

For whom: Domestic manufacturers that can be included in the relevant list on their own initiative

4%	per annum (rate)
< 500 basic units	**Amount** loans for pre-fab homes
< 300 basic units	**Amount** loans for other goods
3 years	**Period**

Where to contact:
to be included in the list: MART
to get a loan: Belarusbank



III Support for small and medium-sized enterprises

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

LOAN, LEASING

Resolution of the Council of Ministers of the Republic of Belarus No. 459 of 28.06.2024
"On measures of state support for small and medium-sized enterprises"

For whom: SME is a commercial organization with gross revenue:

< 500 thousand basic units – small organizations
< 2 million basic units – medium-sized organizations

0.5-1.0 **rates** refinancing of the NBRB

up to 10 years **period** providing support

Leasing **<25 thousand basic units** of the cost of the leasing object VAT-free

Loan **<70 thousand basic units**

Where to contact: Belarusian Fund for Financial Support of Entrepreneurs

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

GUARANTEE

Resolution of the Council of Ministers of the Republic of Belarus No. 459 of 28.06.2024
"On measures of state support for small and medium-sized enterprises"

For whom: SME is a commercial organization with gross revenue:

< 500 thousand basic units – small organizations

< 2 million basic units – medium-sized organizations

Not more than 80% the amount of the obligation on the principal debt, payment of interest, commissions and other payments

Where to contact: Belarusian Fund for Financial Support of Entrepreneurs

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

PREFERENTIAL CREDITING, MICROCREDITS, GRANTS

Resolution of the Council of Ministers of the Republic of Belarus No. 459 of 28.06.2024
"On measures of state support for small and medium-sized enterprises"

For whom: SME is a commercial organization with gross revenue:

< 500 thousand basic units – small organizations

< 2 million basic units – medium-sized organizations

LOANS

0.5-1.0 **Rate** refinancing of the NBRB

Amount within the limits of placement of funds from local budgets into deposits (deposits) of banks

up to 7 years **Period** Providing a loan

GRANTS

Amount Equity financing (at least 50%) of project implementation costs

Where to contact: Executive Committees (regional and Minsk city)

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

SUBSIDIES

Resolution of the Council of Ministers of the Republic of Belarus No. 459 of 28.06.2024
"On measures of state support for small and medium-sized enterprises"

For whom: SME is a commercial organization with gross revenue:

< 500 thousand basic units – small organizations

< 2 million basic units – medium-sized organizations

<0,5% loan rates, the amount of commission on guarantees and letters of credit;, the amount of remuneration of the lessor

50% the cost of organizing and participating in exhibition and fair events

Where to contact: Executive Committees (regional and Minsk city)

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

ENTREPRENEURSHIP SUPPORT INFRASTRUCTURE

Non-Financial Business Support

Law of the Republic of Belarus dated 01.07.2010 No. 148-Z
"On Support for Small and Medium-Sized Entrepreneurship"

Resolution of the Council of Ministers of the Republic of Belarus dated 30.12.2010 No. 1911
"On Measures for the Implementation of the Law of the Republic of Belarus "On Support for Small and Medium-Sized Entrepreneurship"

For whom: SME entity

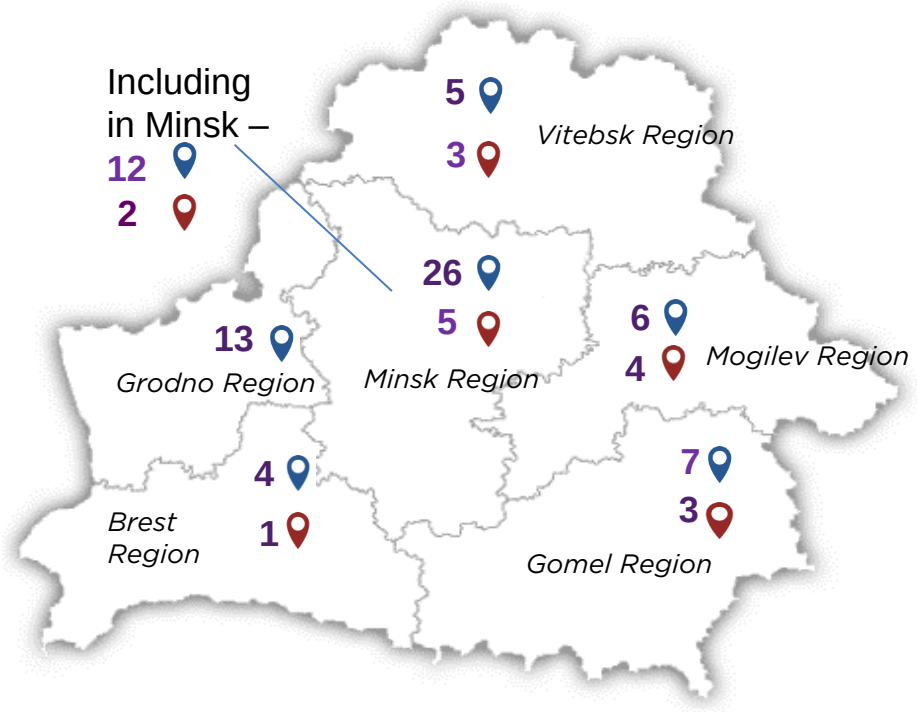
Business Support Centers

Provision of Economic and Organizational Support to SME Entities

Small Business Incubators

Creation of organizational and economic conditions for small business entities for development and acquisition of their financial independence (including provision of premises and equipment)

Where to contact: http:// sme.bel – business support infrastructure map



NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

REIMBURSEMENT OF PART OF CAPITAL COSTS

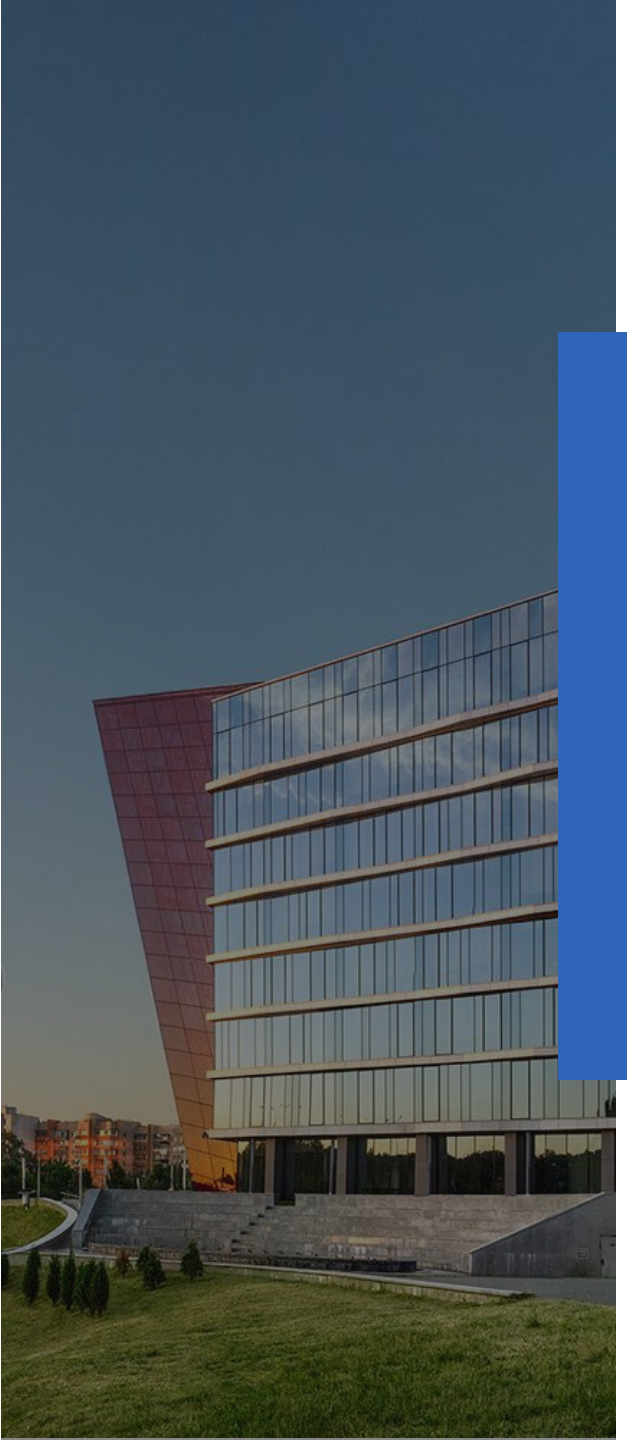
Resolution of the Council of Ministers of the Republic of Belarus No. 725 dated September 30, 2024
"On the procedure and conditions (criteria) for providing financial support to small and medium-sized entrepreneurship entities"

For whom: SME implementing investment projects with loans from the Development Bank

Total transfer amount:

Area of implementation	Share of loans >60% of total costs	Share of loans <60% of total costs
The first area involves the establishment and/or development of industrial production	25%	15%
The second area of focus is the implementation of investment projects within specific administrative-territorial units	35%	25%

Where to contact: Belarusian Fund for Financial Support of Entrepreneurs



IV Support institutions

NATIONAL AGENCY OF INVESTMENT AND PRIVATIZATION
REPUBLIC OF BELARUS

Support institutions

1

The National Agency of Investment and Privatization

"One window" for investors:

www.investinbelarus.by

2

JSC "Development Bank of the Republic of Belarus"

Financing of investment projects

Export support

Support for SMEs

www.brrb.by

3

National Center for Marketing and Price Study

Support of foreign economic activity

www.ncmps.by

4

Belarusian Fund for Financial Support of Entrepreneurs

Financial support for small businesses

www.belarp.by