2. A payer of excise must include an application for a credit mentioned in Article 209 with the excise return; a person who is not a payer of excise tax shall file a special application for a refund, which may be submitted at any time during one year from the time the right to a refund arose.

**Article 212. Refund of excise on re-exports**

1. In the case of goods that are imported for the purpose of subsequent re-export, excise is payable on the import of the goods and then is refunded according to the actual quantity reexported. Refunding is carried out within 45 days of receipt of the written application for refund.

2. Point 1 of this Article does not apply to goods, the import of which is exempt under Article 208(1)(e).

**Article 213. Excise stamps**

The Government of the Republic of Taxastan may decree that excisable, domestic and imported excisable goods are subject to marking with excise stamps. It is forbidden to import or sell such excisable goods without stamps. The tax authorities are entitled to confiscate such excisable goods which are received for sale without excise stamps.

**Article 214. Excise tax invoices**

1. Subject to point 3 of this Article, a taxpayer who supplies an excisable good is required to write out and issue an excise tax invoice in accordance with the instructions in effect to the person who receives the good.

2. An excise tax invoice is an invoice executed in the form stipulated by the Tax Committee of the Republic of Taxastan and containing the information described in Article 196(2).

3. In the case of the supply of goods at retail, a simplified form of excise tax invoice prescribed by the Tax Committee of the Republic of Taxastan may be used.

**DIVISION IX. SOCIAL FEES**

**Chapter 33. Social Fees**

**Article 215. Definition and Role of Social Fees**

1. Social fees are mandatory payments to the Social Security Fund and the Employment Fund of the Republic of Taxastan which shall be paid by all insurance payers with the
2. Social fees are considered a tax for the purposes of this Code.

**Article 216. Taxpayers**

1. Taxpayers of social fees include:
   
a. legal and physical persons-employers who pay salaries to physical resident persons employed in the Republic of Taxastan;
   
b. legal and physical persons who in the course of their entrepreneurial activity pay for the services of physical resident persons who reside on the territory of the Republic of Taxastan on the basis of contracts of a lawful nature or without contracts;
   
c. those physical persons stipulated in subpoints a and b who are receiving payment;
   
d. physical persons conducting entrepreneurial activity on the territory of the Republic of Taxastan.

2. Taxpayers stipulated in subpoints a and b of point 1 of this Article are hereinafter referred to as insurers, and those taxpayers stipulated in subpoint c of point 1 of this Article are hereinafter referred to as insured.

**Article 217. Object of Taxation**

1. The object of taxation in cases stipulated in subpoint a of point 1 of Article 217 is the wage as determined in accordance with ?. The object of taxation in cases stipulated in subpoint b of point 1 of Article 217 is the payment amount to physical persons as determined in accordance with ?, where such physical persons are employees.

2. For taxpayers stipulated in subpoint d of point 1 of Article 217, the object of taxation is the taxable income from entrepreneurial activity as determined in accordance with Division IV of this Code.

**Article 218. Exemptions**

The following are tax-exempt:

a. the income of persons working in diplomatic and consular establishments who are not citizens of the Republic of Taxastan;
b. payment for temporary workman’s disability from the Social Security Fund of the Republic of Taxastan.

**Article 219. Tax Rate**

1. For fees payable to the Social Security Fund of the Republic of Taxastan, a tax rate of 30 percent for insurers and 1 percent for insured is applied.

2. For fees payable to the Employment Fund of the Republic of Taxastan, a tax rate of 1 percent for insured is applied.

3. For physical persons stipulated in subpoint d of point 1 of Article 217, the tax rate is equal to 20 percent.

**Article 220. Procedures for the Determination and Payment of Taxes**

1. Social fees in cases stipulated in subpoints a, b and c of point 1 of Article 217 are calculated and are withheld by procedures established in ? relating to a worker’s wages.

2. Physical persons stipulated in subpoint d of point 1 of Article 217 pay fees simultaneously with income tax. These physical persons receiving a taxable income from entrepreneurial activity are required to submit a social fees return simultaneously with an income tax return. The current social fees payments are remitted in accordance with procedures established under ?.

**DIVISION X. LAND TAX**

**Chapter 34. Land Tax**

**Article 221. Taxpayers**

The land tax is paid by land users who have been allocated land plots for an unlimited period of use or for lifetime ownership and use with the right of bequest.

**Article 222. Object of Taxation**

1. The land tax is established with consideration of the composition of land, its quality and location, public records on its value, the characteristics of its use and its environmental properties.

2. The basis for determining land tax is the public land record documentation of the land user.

3. The basis of the land tax rate calculation is the price of a hectare.