

TAXES IN A NUTSHELL 2020

Effective 1 January 2020

SORAINEN

for Estonia, Latvia,
Lithuania and Belarus

BASIC TAX FACTS

	ESTONIA	LATVIA	LITHUANIA	BELARUS
Corporate income tax				
Standard tax rate	20% (net/0.8*0.2)	20% (net/0.8*0.2)	15% (of gross)	18%
Special rates	14% (net/0.86*0.14)		5% (subject to requirements); Additional 5% corporate income tax (applies to banks and credit unions when earnings exceed EUR 2 mln.; valid for corporate income calculation and declaration for the years 2020, 2021 and 2022.)	10% - science and technology parks and their residents, technology transfer centres, self-produced high-technology goods 12% - dividends 25% - banks, insurance companies, forex companies and microfinance organisations
CIT system	Deferred*	Deferred*	Traditional*	Traditional*
Loss carry forward	Unlimited	15% of tax losses accumulated as of 31.12.2017. can be carried forward up to five years from 2018	Unlimited / 5 years (subject to exemption)	10 years
Dividend participation exemption	>10% holding	Yes, without shareholding requirement	> 10% holding	No
Holding regime	No special regime	Capital gains from sale of shares exempt if 3-year holding period is met and less than 50% of the asset is real estate	No special regime	No special regime, but some peculiarities in taxation
Double-tax treaties	60	62	55	70
Reporting	Monthly (10th day)	Monthly (20th day)	Annual (by the 15th day of the 6th month of the following tax period) unless requirement to file advance reports applies	Quarterly (general rule), monthly (for dividends accrued by Belarusian companies)
VAT				
Standard tax rate	20%	21%	21%	20%
Special tax rates	9%	12% / 5%	9% / 5% / 0%	25% / 10% / 0%
VAT threshold – general	EUR 40,000	EUR 40,000	EUR 45 000	-

BASIC TAX FACTS

VAT threshold – distance sale	EUR 35,000	EUR 35,000	EUR 35 000	-
Reporting	Monthly (20th day)	Monthly, quarterly	Monthly (VAT report – by the 25th day, invoice registers – by the 20th day of the following month)	Monthly, quarterly

Personal income tax

Standard tax rate	20%	Progressive tax system - 20% on annual income below EUR 20,004 23% on annual income from EUR 20,004 to EUR 62,800 31.4% on annual income over EUR 62,800	15%; Progressive tax system - 15% / 20% on annual income not relating to employment or employment-related income; 20% / 32% - employment and employment-related income	13%
Special tax rates	20% or 40% (final tax on business income under simplified regime)	10% on forest disposals, sale of scrap metal and lease of own property	Progressive from 5% to 15% on business income; 5% on sale or other disposal of waste.	16%, 10%, 9%, 6%, 4%, 0%, fixed amounts
Social security contributions	Social tax - 33% Unemployment insurance - 0.8 + 1.6% Pension - 0%/2%	11% employee contribution 24.09% employer contribution	Overall employer's contribution may vary from 1,77% to 3,75%, depending on whether the contract is permanent or temporary and the category the employer falls under; employee's contribution from 19.5% to 22.5% (6,98% health insurance contributions included), depending on whether employee accumulates additionally for pension. Social security contributions, except health insurance contributions, are subject to ceiling.	In general: 1% employee contribution 34% employer contribution

Real estate tax

Standard tax rate	0.1%-2.5% (based on cadastral value of land excluding buildings)	0.2%-3% (of cadastral value)	Depending on the municipality, 0.5%- 3% of property value (subject to exemptions)	1% for companies (from 0.1% to 0.8% on newly commissioned capital structures (from 2 to 5 year old), 0.1%, 0.2% for individuals (both subject to coefficients)
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BASIC TAX FACTS

Tax audits				
Limitation periods	3 years (5 years if intentional non-payment)	3 years (5 years for transfer pricing)	3 years (certain exceptions, one of which – 5 years for transfer pricing)	5 years (certain exceptions)
Binding advance ruling				
Availability	Yes	Yes	Yes	No
Advanced pricing agreement (APA)	No	Yes	Yes	Yes
State fee	EUR 1,180 (corporate) EUR 300 (individual)	Binding ruling free of charge, EUR 7,114 for APA	Free of charge	Not applicable
Right of appeal	No	No	No	Not applicable

* “Deferred” means CIT due if certain payments are made by a corporate taxpayer. “Traditional” means CIT due annually.

ESTONIA

CORPORATE INCOME TAX (CIT)

- Resident companies pay CIT on a **deferred basis** on distributing profits, paying non-business expenses, conferring fringe benefits and making gifts. Business income earned (including interest, royalties, inbound dividends) is not taxed on receipt. Profits reinvested are not taxed with CIT. This leads to unlimited carry-forward of losses and unlimited depreciation for tax purposes. Similar tax treatment applies to **permanent establishments** of foreign entities (including branches).
- Dividends received by a company can be distributed** without further tax liability if the 10% shareholding requirement is met. Dividends received are subject to tax abroad if received outside the EU.
- Reduced CIT rate (14%) applies to regular dividend payments.** Dividend subject to reduced rate is the arithmetical average amount of dividends paid in the last three years. Additional 7% personal income tax applies to dividends subject to 14% when distributed to a natural person but no additional CIT is applied when dividends are distributed to a corporate entity.

CIT 20%	CIT 20%	CIT 20%	EUR 4,000 CIT 14%	EUR 3,000 CIT 20%
Dividend Eur 1,000	Dividend Eur 5,000	Dividend Eur 6,000	Dividend Eur 7,000	
YEAR 1	YEAR 2	YEAR 3	YEAR 4	

- Liquidation proceeds, capital reduction payments and share buy-backs exceeding capital contributions are taxable at the company level. Payments not exceeding capital contributions are not taxable with CIT.
- The law lays down an interest limitation rule under which excessive interest payments are subject to CIT if three cumulative criteria are met: 1) excessive borrowing costs exceed EUR 3,000,000, 2) excessive borrowing costs exceed 30% of EBITDA, and 3) the interest-paying company is profitable. Some exceptions apply, eg, to costs for financing certain infrastructure projects, to the group equity rule and to the worldwide group ratio rule based on earnings. Credit institutions are not taxed under this rule.
- Transfer pricing** methods in use: comparable uncontrolled price, resale price, cost plus, profit split, transactional net margin, or other sufficiently substantiated method. Other methods can be used when justified. **Threshold for mandatory documentation:** 250 employees, turnover EUR 50 million or consolidated balance sheet of EUR 43 million.
- Capital gains derived by a **non-resident** from sale of Estonian real estate or shares in and liquidation proceeds of "real estate companies" (50% of the assets at some point within the last two years) are subject to 20% income tax in Estonia. No capital gains in Estonia if a non-resident sells shareholding in a non-real-estate company.
- All tax compliance can be done electronically through the e-Tax Board web page accessible via an Estonian ID card (issued to Estonian residents and e-residents).

VALUE ADDED TAX (VAT)

- Special regimes** apply to travel services, immovables, scrap metal, precious metal and metal products, resale of second-hand goods, original works of art, collectors' items and antiques, electronic communication services and electronically supplied services plus cash accounting.

PERSONAL INCOME TAX

- Dividends received** from an Estonian company are not taxed on a personal level, except with 7% personal income tax when falling under a special regime for regular dividend payments (subject to 14% CIT).
- Income tax liability** on capital gains on a personal level can be postponed by making a non-monetary contribution to the equity of the company and sale of the asset by the company. Profits earned by a holding company are not taxed on receipt of income.
- When using a **registered business account** (bank account), business income is subject to 20% tax (sales < EUR 25,000) or 40% (sales > EUR 25,000) including income tax, social tax and pension payments.
- Monthly income tax allowance of EUR 500, applied regressively based on annual income.

SOCIAL SECURITY CONTRIBUTIONS

- Employer pays social tax of 33% on gross salary (not capped).
- Employer pays unemployment contribution of 0.8% and withholds employee's unemployment contribution of 1.6% from gross salary. Employer withholds mandatory pension insurance payments of 0% or 2%.

Unemployment insurance payment	0.8%	Employer pays
Social tax	33%	Employer pays
Pension payment	0% / 2%	Employer withholds
Unemployment insurance payment	1.6%	Employer withholds
Income tax	20%	Employer withholds

Gross salary, employee's taxes
 Employer's taxes

CUSTOMS & EXCISE: Mainly based on EU law.

LOCAL TAXES: Insignificant local taxes (e.g. advertising tax, parking fees).

CORPORATE INCOME TAX (CIT)

- Resident companies pay 0% CIT rate on reinvested profit - CIT payable only when a company pays dividends, deemed dividends and expenses comparable to dividends with the aim of actual profit distribution. Reinvested profit is not CIT-taxable. Business income earned (including interest, royalties and inbound dividends) is not taxed on receipt. Similar tax treatment applies to permanent establishments of foreign entities.
- **Dividends received by a company can be distributed** without further tax liability if CIT is paid in the country of origin.
- Withholding taxes:
 - management and consulting fees – 20% (can be eliminated if the recipient is resident in a country with which Latvia has a double tax treaty);
 - sale price of real estate located in Latvia or shares in “real estate companies” – 3%;
 - rental income from real estate located in Latvia - 5%;
 - 20% on payments and dividends paid to black-listed low-tax jurisdictions (except purchase of goods and purchase of EU/EEA public securities if carried out at arm’s-length prices).
- Companies can use accrued CIT losses but only 15% of those losses for up to 5 years, as of 2018. Losses can be used to decrease CIT payable on dividends but not more than 50% of CIT payable on dividends.
- Share disposals are not taxable with CIT unless the company held the disposed-of shares for less than 36 months and more than 50% of the assets in the company whose shares (except publicly traded shares) are disposed of consists of real estate in Latvia.
- A company need not apply CIT to representation expenses and costs of personnel sustainability events that do not exceed 5% of total gross salary calculated in the pre-taxation year and on which SSC has been paid.
- **Transfer pricing** methods in use: comparable uncontrolled price, resale price, cost plus, profit split and transactional net margin method.
- Advance pricing agreements (APA) for transfer pricing are available on the taxpayers own initiative or proposal of the State Revenue Service (for a charge of EUR 7,114).
- CIT discounts for operations in special economic zones and free ports.
- A special tonnage tax for Latvian shipping companies and tax reliefs for sailors.

VALUE ADDED TAX (VAT)

- Standard rate 21%;
- Special tax rates: 12% eg on accommodation, medicines, baby food;
- As of 2018, a reduced tax rate of 5% applies for the supply of fresh fruits, berries and vegetables.

- Special regimes apply for supply of:
 - construction services, including those separately provided;
 - metal and related services;
 - timber and related services;
 - scrap metal and related services;
 - mobile phones, laptops, tablets integrated circuit devices and game console deliveries;
 - cereal and technical crops;
 - unprocessed precious metals, precious metal alloys and precious metal clad with metals.

PERSONAL INCOME TAX

- **Dividends received** from a Latvian company are not taxed on a personal level.
- As of 2018, Latvia operates a progressive personal income tax system. That is, income below EUR 20,004 a year is subject to a 20% PIT rate. Income from EUR 20,004 to EUR 62,800 a year is subject to a rate of 23%. The share of income exceeding EUR 62,800 a year is subject to a PIT rate of 31.4%.
- PIT deductible expenses, education, medical costs, donations and other items up to EUR 600 a year but not exceeding 50% of gross taxable income.
- Rate on income from capital 20%; rate on income from forest disposals and lease of own property 10%.

SOCIAL SECURITY CONTRIBUTIONS

- Employee rate: 11% of gross salary; employer rate 24.09% on top of gross salary.
- Annual salary exceeding EUR 62, 800 is subject to solidarity tax.

CUSTOMS & EXCISE: Based on national and EU law.

ADVANCE (BINDING) RULINGS AVAILABLE AT NO CHARGE

CORPORATE INCOME TAX (CIT)

- General flat rate – 15%. **Reduced rate** of 5% applies to small companies (annual income not exceeding EUR 300 000; no more than 10 employees; shareholders in a small company separately or jointly own no more than 50% shares in other companies). Newly established small companies are exempt from paying CIT for the 1st year. **Additional 5% CIT rate** applies to banks and credit unions when their earning exceeds EUR 2 mln., and is valid for CIT calculation and declaration for the years 2020, 2021 and 2022.
- **Unlimited carry forward of losses**, except losses from transfer of securities and derivative financial instruments, which may be carried forward for 5 years. Intra-group transfer of losses permitted (subject to specific requirements).
- Losses carried forward cannot exceed 70% of profit during a fiscal year. This restriction does not apply to legal entities entitled to apply the reduced corporate tax rate of 5%.
- Fixed assets depreciated using the straight-line method; for some groups of fixed assets, the double-declining method may also be used; the production method is used in very limited cases.
- Withholding taxes:
 - dividends – 0%, if recipient owns not less than 10% of voting shares for 12 months and is not established in a black-listed country, otherwise – 15%,
 - interest – 0%, if paid to EU entities or DTT tax residents, otherwise – 10%,
 - royalties – 0% if paid to EU entities qualifying under the EU Interest and Royalties Directive, otherwise – 10%.
- **Thin capitalisation rules:** debt-to-equity ratio 4:1. Interest-free loans not included in controlled debt.
- **Transfer pricing** methods in use: comparable uncontrolled price, resale price and cost-plus, transaction net margin and profit split methods. **Threshold for mandatory documentation:** The scope of the documentation required depends on the turnover of the taxpayer – a master file must be prepared if the annual turnover of a taxpayer for the previous financial year exceeds 15 million euro and the taxpayer is a part of an international group; a local file must be prepared if the annual turnover of a taxpayer for the previous financial year exceeds 3 million euro. The requirement of a local file also applies to financial companies, credit institutions and insurance companies, irrespective of the level of income.

VALUE ADDED TAX (VAT)

- Standard rate – 21%.
- **Reduced rate of 9%** applies to books and non-periodical publications; public transportation services on regular routes set by the Ministry of Communications or municipalities; supply of heating to residential premises; hotel or similar accommodation services. A **reduced rate of 5%** applies to technical aid devices – including repair services – for the disabled; pharmaceuticals

and medical aid devices whose acquisition cost is wholly or partly compensated under the provisions of the Act on Health Insurance and non-reimbursable prescription pharmaceuticals; periodical publications meeting certain criteria.

- General VAT payer registration threshold – EUR 45 000; EUR 14 000 - for acquisitions from the EU; EUR 35 000 - for distance sales.

PROPERTY TAX

- **Land tax:** 0.01%-4% of the market value of land. Exact rate(s) of land tax are set by municipalities.
- **Real estate tax** (on real estate other than land): 0.5%-3% of property value. Exact real estate tax rate(s) are set by municipalities. Residential real estate with total value exceeding EUR 150 000 is subject to a progressive tax rate from 0.5% to 3% applied on excess value.

INCENTIVES TO INVEST

- Companies established in **Free Economic Zones (FEZ)** that satisfy investment requirements enjoy 0% CIT rate for the first 10 tax periods and for the next 6 tax periods a 50% reduction in the CIT rate.
- For entities running **technology investment projects** (under defined conditions) taxable profit is reduced up to 100%.
- **Companies carrying out Research and Development (R&D)** are granted triple deduction of expenses incurred during these activities. Reduced 5% CIT rate applies to profit deriving from the use, sale or other transfer of assets created during R&D activity.

REAL ESTATE TRANSFER DUTY

- **No transfer duty;** notary fees apply (0.45% of transaction value, but no less than EUR 28.96 and no more than EUR 5 792.40 or EUR 14 481 in the case of transfer of multiple objects).

PERSONAL INCOME TAX

- Employment and employment-related (eg, remuneration to board members) income are taxed with PIT at a rate of 20% on annual income (i.e. employment income or other income) not exceeding 84 state monthly average salaries (SAMS), while the excess is subject to 32% PIT. In 2020 one SAMS = EUR 1,241.4, whereas the annual threshold in 2020 is EUR 104,277.6. The threshold will decrease in 2021 to 60 SAMS. SAMS to be applied in 2021 is not yet clear (if – for calculation purposes – we use SAMS applicable in 2020, the threshold in 2021 would be approximately EUR 74,484).
- Annual income not relating to employment or substantially equivalent relations are taxed with 15% or 20% PIT, depending on whether the threshold of 120 SAMS is reached.

LITHUANIA

- A 15% individual income tax rate applies to dividends and other profit distributions.
- Income from independent activities is taxed with 15% PIT. Tax credit to annual income not exceeding EUR 35,000 is granted. Therefore:
 - 5% PIT rate applies to annual income not exceeding EUR 20,000;
 - Proportionally increased rate ranging from 5% to 15% applies to annual income exceeding EUR 20,000 but less than EUR 35,000;
 - 15% flat PIT rate applied to annual income, if annual income exceeds EUR 35,000.
- Employees' stock option exemption from PIT is introduced, allowing non-taxation of employee's benefit deriving from the stock option, provided that certain requirements are satisfied.

NATURAL RESOURCES TAX: imposed on use of natural resources, use of hydrocarbon resources and environmental pollution (including but not limited to packaging materials).

TAX AUDITS: tax audits can go back 3 years (some exceptions apply, eg, transfer pricing)

ADVANCE (BINDING) RULINGS: binding tax rulings and advance transfer pricing agreements available free of charge.

SOCIAL SECURITY AND HEALTH INSURANCE CONTRIBUTIONS

- Employer pays social security and health insurance contributions from 1.77% (or 2.49% for temporary employment) to 3.03% (or 3.75% for temporary employment) depending on which category the employer falls under.
- Employer withholds mandatory social security and health insurance contributions from employee's salary at a rate of 19.5% (21.6% or 22.5% for employees accruing an additional pension). The 19.5% consists of 12.52% social security charges plus 6.98% health insurance contributions. Social security charges stop once the annual threshold of EUR 104,277.6 is reached (figure for the year 2020). However, the threshold does not apply to health insurance contributions (6.98%).
- Employees' stock option exemption from social security contributions is introduced, allowing non-taxation of employee's benefit deriving from a stock option, provided that certain requirements are satisfied.

Social Security Contributions	1.31% (or 2.03% for temporary employment)	Employer pays
Health Insurance Contributions	0.00%	Employer pays
Payment to Guarantee Fund	0.16%	Employer pays
Payment to Long-term Benefit Fund	0.16%	Employer pays
Payment for Insurance of Accidents at Work and Professional Diseases	0.14%-1.4%, depending on which category the employer falls under	Employer pays
Social Security Contributions	12.52% (14.62% or 15.52% if the employee accrues for his/her pension additionally)	Employer withholds
Health Insurance Contributions	6.98%	Employer withholds

Employer's taxes

Gross salary, employee's taxes

BELARUS

CORPORATE INCOME TAX (CIT)

- General flat rate – 18%; science and technology parks and their residents, technology transfer centres – 10%; dividends – 12%; banks, insurance companies, forex companies and microfinance organisations – 25 %.
- Distribution of dividends is subject to 6% CIT if shareholders do not distribute dividends for 3 years, but rather reinvest the profits. If shareholders do not distribute dividends for 5 years and reinvest the profits, 0% CIT applies to dividends. There is no such withholding tax incentive for foreign companies.
- In general: withholding taxes on income of foreign legal entities from Belarusian sources: dividends and income from sale of shares – 12%; royalties – 15%; interest – 10%; freight forwarding services – 6%; other income (eg, sale of real estate, services (eg, intermediary, consulting, audit, management, insurance, advertising), contractual penalties) – 15%.
- Investment deduction up to 15% of the initial value of buildings and constructions and up to 30% of the initial value of machines and equipment used in entrepreneurial activity may be applied to decrease the CIT tax base. Investment deduction applies once, together with the start of charging amortization of the respective objects. Deduction of certain expenses is limited to 1% of the revenue. Such expenses include, eg, remuneration for annual performance results, cash aid for healthcare, remuneration to board members, representation expenses, reimbursement for use of personal vehicles, interest on overdue loan and credit payments.
- Losses can be carried forward for 10 years.
- Fixed assets are subject to amortization according to 1 of 3 methods at the discretion of the company: straight-line method, reducing balance method (direct or indirect sum-of-years' digits or declining balance method) or productive method.
- In general the transfer pricing threshold (ie, the sum of all sales to one party out of indirect taxes or the sum of all purchases from one party out of indirect taxes) for transactions with one related party or an offshore zone resident raised to BYN 400,000 (approx. EUR 175,000) a year, for large taxpayers – BYN 2,000,000 (approx. EUR 875,000) a year, net of indirect taxes.
- Transfer pricing methods in use: comparable uncontrolled price, resale price, cost plus, transactional net margin profit, and profit split method.
- Thin capitalisation rules: debt-to-equity ratio 3:1 (1:1 for Belarusian companies producing excisable goods).

VALUE ADDED TAX (VAT)

- Standard rate – 20%. Other rates – 0%, 10%, 25%.
- Generally a single registration applies for all taxes so no special VAT registration except for foreign companies paying digital VAT.

PROPERTY TAX

- Land tax: by default, tax base is the cadastral value of land. Rates vary significantly depending on the functional use of land.
- Real estate tax for companies: general tax rate – 1% of the residual value of real estate (buildings, constructions, car parking spaces), vary from 0.1% to 0.8% in specific cases. Exemption from real estate tax can apply for the first year from commissioning of the building in some specific cases.
- Real estate tax for individuals and individual entrepreneurs – 0.1% and 0.2% (tax is calculated by tax authorities based on the assessed value of the real estate object).
- Local Councils of Deputies may increase or decrease the tax rate for certain categories of taxpayers but by no more than 2.5 times in 2019, and not more than 2 times from 2020.

INCENTIVES TO INVEST

- Six Free Economic Zones. Generally a company must invest EUR 1 million. Exemption from some taxes and duties.
- **High Technology Park. Residents – exempt from almost all taxes and duties.**
- China-Belarus Industrial Park. Residents – a wide range of tax benefits.
- Beneficial tax regime if a production business is operating in rural areas and small town centres.
- Simplified Taxation System. Unified tax imposed on gross revenue. There are two types of Simplified Taxation System. Tax rates are: 3% with payment of VAT (1st type) or 5% without payment of VAT (2nd type). A special 16% rate applies to certain items of non-operating income. The law establishes thresholds for personnel numbers and gross revenues for application of the Simplified Taxation System (separately for legal entities and individual entrepreneurs).

PERSONAL INCOME TAX

- General flat rate – 13% (including dividends).
- Other rates apply to specific income: 16% on income from entrepreneurial, private notarial and advocacy activities; 9% on income from High Technology Park residents under labour agreements; 4% on income in the form of gains (returned unplayed entries) received from Belarusian legal entities that organise gambling games.
- Distribution of dividends is subject to 6% PIT if shareholders do not distribute dividends for 3 years, but rather reinvest the profits. If shareholders do not distribute dividends for 5 years and reinvest the profits, 0% PIT applies to dividends. These benefits apply only for shareholders tax-resident in Belarus.

BELARUS

SOCIAL SECURITY CONTRIBUTIONS

- Employee rate is 1% of gross salary; for employer – generally 34% on top of gross salary.

CUSTOMS & EXCISE

- Excise duties imposed on import and manufacture of listed goods. Customs duties imposed on imports to the customs territory of the Eurasian Economic Union; a limited number of goods subject to export duties (eg, wood, oil and oil some products, rape seed).

ECOLOGICAL TAX AND NATURAL RESOURCES TAX

- Ecological tax is imposed on volume of waste, emissions and waste-water discharge.
- Natural resources tax is imposed on volume of natural resources used (eg, water, oil, sand, clay, salt).

TAX AUDITS: Tax audits are normally performed for periods not covered by a previous tax audit. Generally, the period under review should not exceed 5 years.

GAAR: General anti-abuse rule (GAAR) is introduced for the first time to the Belarus Tax Code (article 33). According to GAAR controlling authorities can correct the taxes payable and tax base on the following grounds:

- distortion of information about facts of performing business operations or about objects of taxation;
- performance of business operations with the main aim of tax avoidance;
- lack of real performance of a business operation.

ADVANCE (BINDING) RULINGS:

- Large taxpayers and taxpayers exceeding transfer pricing threshold of BYN 2,000,000 (approx. EUR 875,000) can apply for conclusion of advanced pricing agreement with the tax authorities.

ESTONIA



Paul Künnap
Partner

Pärnu mnt 15
10141 Tallinn
phone +372 6 400 900
estonia@sorainen.com

LATVIA



Jānis Taukačs
Partner

Kr. Valdemāra iela 21
LV-1010 Riga
phone +371 67 365 000
latvia@sorainen.com

LITHUANIA



Saulė Dagilytė
Partner

44A Gedimino Ave
LT-01110 Vilnius
phone +370 52 685 040
lithuania@sorainen.com

BELARUS



Alexey Anischenko
Partner

ul Internatsionalnaya 36-1
220030 Minsk
phone +375 17 306 2102
belarus@sorainen.com