### Order of the President of Ukraine "On State Support of Periodicals in 1996"

On purpose to guarantee the constitutional right of citizens on comprehensive information and to increase the role of press in social and political life I Hereby Order:

1. To establish that newspapers and magazines, registered before 1.08.1994 and founded by Vetrhovna Radaof Ukraine, by the Cabinet of Ministers of Ukraine, by the central organs of the State Executive Power of Ukraine, by the local selfgoverned bodies, by the Art Unions of Ukraine, by other public organizations, by the State Scientific-Research Instituites and educational institutions, by the Worcing and Journalistic collectives of editorial offices shall be exempted from the VAT in the sphere of:

subscription on newspapers and magazines for 1996;

polygraphic materials of domestic production used in newspaper and magazine printing according to the Annex 1;

services rendered by the enterprises of polycraphy, communication, transport, which provide printing, transporting and distribution of newspapers and magazines.

- 2. Incentives, stipulated by the given Order, do not extend on printed media, if commercial structures or private individuals amalgamate with their founders. These incectives do not also extend on media of advertising and erotic nature.
- 3. To establish the tax rate for State-owned enterprices which print and distribute the press at 3% of the cost price for distribution of periodicals and at 20% of the cost price for polygraphic services for newspaper and magazine printing.
- 4. To exempt the goods which are used in newspaper and magazine printing from the entrance tax, according to the Annex 2.
- 5. The State Executive Power Organs shall:

leave the tariffs on railway transportation of newspapers and magazines which are assigned to reduced taxes, at the level of tariffs established on 1.09.1995.

- 6. The Cabinet of Ministers of Ukraine while accomplishing the Draft State Budget of Ukraine for 1996 shall:
- stipulate costs for patial covering of losses caused by establishment of the noted tariff restrictions to the enerprises of the Ministry of Communication of Ukraine, the MInistry of Ukraine on Press and Information and "Ukrzaliznytsy" Corporation;
- within ten days approve the list of services rendered by the enterprises of polygrapht, communication and transport whuch provide printing, transportation and distribution;
- take measures to quicken the reconstruction of network dealing with computerized transmission of newspaper articles to the points of decentralised printing taking into account the tendencies of development of primary communication network of Ukraine.

7. To recommend the local, Kiyev and Sevastopol municipal State administrations, local selfgoverning organs to maintain additional privileges on taxation within the sums, coming into budget ant to maintain privileges on taxes, which come into budget for printing means of media, State communication enterprises and retailed distribution of the press.

To recommend the Government of the Autonomous Republic of Crimea to introduce support forperiodicals in 1996.

8. This Order comes into force from its signing.

President of Ukraine L.Kuchma Kiyev 24.02.1996 No.148/96

## Annex 1 to the Order No.148/96 of the President of Ukraine dated 24.02.1996

#### List of main polygraphic materials of domestic production, exempted from the VAT

Names of Goods	HS Code
Printer's ink	3215
Phtographic film	3702, 3705
Newsprint	4801
Non-art part (baryta paper)	4802
Art paper	4810
Packing paper	4804
Plates for printing forms manufacturing	8442, 7606, 7607

Head of the Administration of the President of Ukraine D.Tabachnik

# Annex 2 to the Order No.148/96 of the President of Ukraine dated 24.02.1996

#### List of goods exempted from the entrance tax

Printer's ink Photographic film 3702, 3705 Newsprint 4801 Non-art paper 4802 Packing paper 4804 Plates for printing forms manufacturing 8442, 7606, 7607
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Packing paper 4804 Plates for printing forms manufacturing 8442, 7606, 7607
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0.00 . 11 1
Offset rubber plates 5911
Knitted covers 5909

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