**Types of taxes and fees**

*Special tax regimes*

*Taxes*

*Fees*

* Motor vehicle fees.
* Value added tax;
* Excise tax;
* Income tax;
* Personal income tax;
* Subsoil use tax;
* Water use tax;
* Property tax;
* Land tax;
* Social tax.
* Turnover tax;
* Special taxation procedure for parties to product sharing agreements;
* Special taxation procedure for participants of special economic zones and certain categories of taxpayers.

Taxes depending on the category of taxpayers

* From individuals;
* From legal entities;
* Common for individuals and legal entities.

* Direct taxes;
* Indirect taxes.

Tax forms: