



**Brief summary of taxation, statistical and ecological reporting for representative offices and branches of foreign legal entities for 2018**

Brief summary of taxation, statistical and ecological reporting for representative offices and branches of foreign legal entities for 2018<sup>1</sup>

Tax	Tax Base	Rate	Deadline <sup>2</sup> for tax payment	Filing obligations	Filing deadline
<b>Annual activity report (submitted with an explanatory note to profit tax declaration)<sup>3</sup></b>				Annually	No later than 28 March of the year following the reporting year.
<b>Profit tax</b>	Actual profit for the quarter on a cumulative basis.	20 percent including: 3 p.p. — federal budget; 17 p.p. <sup>4</sup> — regional budget.	For quarterly payments: no later than the 28th day of the month following the reporting quarter.	Interim quarterly tax return	<b>Quarterly declarations</b> — no later than the 28 <sup>th</sup> day of the month, following the reporting quarter.
	Dividend income received by foreign legal entities from Russian legal entities.	15 percent <sup>5</sup>	For the final tax payment for the year: no later than 28 March of the year following the reporting year.	Annual tax return	<b>Annual declaration</b> — no later than 28 March of the year, following the reporting year

Tax	Tax Base	Rate	Payment deadline	Filing obligations	Filing deadline
<b>Withholding tax on Russian-sourced income payable to a FLE (Foreign Legal Entity)<sup>6</sup></b>	Income that is not related to the permanent establishment of this FLE in Russia, including (but not limited to): • Dividends • Interest on loans • Royalties • Rental income • Leasing and freight operations	20 percent — general rate 15 percent — on dividends 10 percent <sup>7</sup> — on income paid from rent, leasing, freight of ships, aircraft, trailers, and other transportation equipment, used in international shipments.	Tax should be withheld and paid within one day following payment of income to the FLE.  For dividends, tax must be paid within one day.	Quarterly reports The procedure is the same as for the profit tax.	<b>Quarterly</b> — no later than the 28 <sup>th</sup> day of the month, following the reporting quarter  <b>Report for the 4th quarter</b> — no later than 28 March of the year, following the reporting year

<sup>1</sup> Please note that we summarised the most common statutory, taxation, statistical and ecological reporting for RLE not taking into account special taxation regimes and special types of activities (financial institutions, insurance companies, organizations engaged in mining, agriculture etc).

<sup>2</sup> If the statutory deadline falls on a non-working day (weekend or public holiday), it is transferred to the first working day following the due date.

<sup>3</sup> An explanatory note is recommended by the Moscow tax authorities, it should contain the detailed information on an FLE's activity in Russia. The tax authorities of other regions can have similar requirements, which needs to be clarified on a case-by-case basis.

<sup>4</sup> The regional rates can be reduced by a decision of the regional authorities, but not by more than 4.5 p.p.

<sup>5</sup> Please note that these rates can be reduced according to the relevant double tax treaty.

<sup>6</sup> To be withheld by the tax agent from the amount of income due to a FLE. Please note, that the reports should be submitted to the tax authorities even if the income paid is not subject to taxation.

<sup>7</sup> Please note that these rates can be reduced according to the relevant double tax treaty.

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	<ul style="list-style-type: none"> <li>Income from international shipments</li> </ul>				
<b>VAT<sup>8</sup></b>	<p>Value of goods (works, services) sold in Russia, transfer of goods (works, services) for own needs, installation and construction works for own use.</p> <p>VAT<sup>9</sup>, payable to the tax authorities, is determined as the difference between the VAT charged to customers (output VAT) and the VAT paid to suppliers of goods (works or services) and customs (input VAT), provided that certain criteria are met.</p>	<p>18 percent — standard rate</p> <p>10 percent — for certain foodstuffs, goods for children, medicines, books and periodical literature.</p> <p>0 percent — exports, international passenger transportation and some other operations.</p> <p>Some types of activities are VAT- exempt (medical, educational and cultural services).</p>	<p>One third of the tax amount payable is due no later than the 25<sup>th</sup> day of each month of the quarter, following the reporting quarter.</p>	<p>Quarterly tax returns</p> <p>VAT returns must be submitted to tax authorities electronically.</p>	<p><b>Quarterly</b> — no later than the 25<sup>th</sup> day of the month, following the reporting quarter.</p>
	<p>For imported goods, the taxable base is determined as their customs value, plus import duties and excises, where applicable</p>	<p>10 percent — for certain foodstuffs, goods for children, medicines, books and periodicals.</p> <p>18 percent — standard rate.</p>	<p>VAT for import operations is paid to the customs authorities during the clearance process. Later this input VAT is off-set against output VAT.</p>	<p>No special obligation</p>	
<b>Withholding VAT on revenue payable to a FLE<sup>10</sup></b>	<p>Income paid to a FLE, not registered as a taxpayer in Russia, for services provided in Russia.</p>	<p>18/118 percent — standard rate</p>	<p>VAT withheld is due on the day of income payment to FLE.</p>	<p>Withheld VAT is disclosed in a separate section of the ordinary VAT return.</p>	<p><b>Quarterly</b> — no later than the 25<sup>th</sup> day of the month following the reporting quarter.</p>

<sup>8</sup> Companies are entitled to an exemption from VAT if the amount of net sales revenues for three successive months is no more than RUB 2,000,000. To obtain the exemption, confirmation documents to the tax authorities no later than the 20th of the month, when the exemption is applied for 12 months consecutively.

<sup>9</sup> Taxpayers must maintain separate accounting records for expenses, and consequently for input VAT, related to activities taxable by VAT and VAT exempted . Failure to do so may mean that any input VAT will not be allowed for offset.

<sup>10</sup> To be withheld by the tax agent from income due to an FLE.

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<b>Tax</b>	<b>Tax Base</b>	<b>Rate</b>	<b>Payment deadline</b>	<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Property tax</b>	For foreign entities performing their activities in Russia through a permanent establishment — the average annual net book value of fixed assets which are subject to property tax <sup>11</sup> ; for other entities — the value of immovable property determined by special state authorities	Rates are established by the regional authorities <sup>12</sup> .  Moscow-2.2 percent	Payment deadlines are established by the regional authorities.	The annual tax return. Quarterly reports are regulated by the regional authorities.	<b>Quarterly</b> — no later than the 30 <sup>th</sup> day of the month following the reporting quarter. <b>Annually</b> — no later than 30 March of the year following the reporting year.
	For particular objects of real estate, the tax base is determined as the cadastral value as of 1 January for the tax period. From 1 January 2016, advance tax payments with regard to real estate which tax base is determined as the cadastral value is calculated for each quarter separately	For fixed assets based on cadastral value: Moscow and other regions - 2 percent	Moscow: <b>Quarterly</b> — no later than the 30 <sup>th</sup> day of the month following the reporting quarter <b>Annually</b> — no later than 30 March of the year following the reporting year.	Moscow: Interim (quarterly) and final (annual) tax returns.	
<b>Transportation tax</b>	Vehicle's horsepower	Rates are established by regional authorities.  Moscow: Rates vary from RUB 12 to RUB 2,000, depending on the type of vehicle and its engine power.	Deadlines for payments are established by regional authorities.  Moscow: Once a year, no later than 5 February of the year, following the reporting year.	Annual tax return.  Moscow: Annual tax return.	<b>Annually</b> — no later than 1 February of the year following the reporting year.

<sup>11</sup> According to the recent amendments to the Russian Tax Code, the movable property put on the books after 2013 will not be subject to property tax.

<sup>12</sup> The tax rate cannot exceed 2.2 percent. The regional authorities can also establish varied tax rates in accordance with the categories of taxpayers and property.

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<b>Tax</b>	<b>Tax Base</b>	<b>Rate</b>	<b>Payment deadline</b>	<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Land tax</b>	The cadastral value of a plot of land lined in compliance with the Russian legislation, as of 1 January for the tax (year).	Rates are established by local authorities (regional laws for the cities of Moscow and St. Petersburg) <sup>13</sup> .	Deadlines for payments are established by local authorities.	Annual tax return.	<b>Annually</b> – no later than 1 February of the year following the reporting year.
		Moscow: Rates vary from 0.025 percent to 1.5 percent, depending on the category of the plot of land.	Moscow: <b>Quarterly</b> – no later than the last day of the month following the reporting quarter. <b>Annually</b> – no later than 1 February of the year following the reporting year.	Moscow Annual tax return.	
<b>Report</b>				<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Unified (Simplified) Return</b>	Submitted if a taxpayer has a “zero” tax base for Profit Tax, VAT and didn’t make transfers to/from the bank accounts.			Quarterly tax returns.	<b>Quarterly</b> – no later than the 20 <sup>th</sup> day of the month following the reporting quarter.
<b>Duty</b>	<b>Charged on</b>	<b>Rate</b>	<b>Deadline for duty payment</b>	<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Sales duty (effective in Moscow from 1 July 2015)</b>	Number of sales outlets/sales area.	Rates are established by the local authorities (regional laws for the cities of Moscow and St. Petersburg).	Not later than the 25 <sup>th</sup> day of the month following the tax period (quarter).	Registration and de-registration of sales-tax payers is done based on a notification provided by company/sole proprietor.	Within five business days, starting from the date when the taxable sales point is created.
		Moscow: Rates vary from RUB 21,000 to RUB 81,000 per quarter per outlet, when the tax base is the number of outlets, and from		Sales-tax payers must notify the tax authorities of any change in the number of outlets/sales area will result in change of tax amount.	Within five business days, starting from the date of respective change.

<sup>13</sup> Tax rate is within the range of 0.3 - 1.5 percent, depending on the category of the land plot. The local authorities, Moscow and St. Petersburg laws can also establish varied tax rates.

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		RUB 50 to RUB 1,200 per quarter per square meter when the tax base is the sales area.			

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<b>Personal income tax (PIT)<sup>14</sup></b>	FLEs acting as tax agents are obliged to withhold PIT, based on the salaries and benefits in kind paid or provided to employees and other individuals, and remit it to the budget.	13 percent — for tax residents <sup>15</sup> and highly qualified specialists <sup>16</sup> 35 percent — for income from deposits, winning, other 13 percent — for dividends, received by tax residents from Russian or foreign corporations 30 percent — for non-residents 15 percent — for dividends, received by non-residents from Russian corporations	On a monthly basis, no later than the day following the day of salary payment. For sick leaves and vacations payments - no later than the end of the month.  PIT cannot be withheld from advance salary payments.	Annual report with information of income and PIT of individuals received income from FLE (2-NDFL form) <sup>17</sup>  Quarterly report with calculation of PIT (6-NDFL)	Electronic 2-NDFL forms must be filed no later than 1 April of the year, following the reporting year.  <b>Quarterly (1,2,3)</b> – no later than the last day of the month following the reporting quarter <b>Annually (for 4<sup>th</sup> quarter)</b> – no later than 1 <sup>st</sup> April of the year following the reporting year.
<b>Personal information of employees (full name, taxpayer's ID (INN), social security number (SNILS))</b>				Monthly report to the Pension Fund (from 1 April 2016)	<b>Monthly report</b> – no later than the 15 <sup>th</sup> day of the month following the reporting month
<b>Information about the insurance periods of the insured persons</b>				Annual report to the Pension Fund	<b>Annual report</b> – no later than 1 March of the year following the reporting year
<b>Report</b>				<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Information about Average Number of Employees</b>				Annual report to the tax authorities In addition, the report must be filed no later than the 20 <sup>th</sup> day of	<b>Annual report</b> — no later than 20 January of the year, following the reporting year

<sup>14</sup> Please note that for the purposes of this calendar, we do not provide information on the legislative requirements for individuals, submitting PIT declarations (3-NDFL) and paying the tax independently.

<sup>15</sup> Individuals (both Russian and foreign), who spend more than 183 days in Russia during a 12-month rolling period (not interrupted by academic or medical leaves of up to six months).

<sup>16</sup> Highly qualified specialists are eligible for a 13-percent personal income tax rate (i.e. the rate applicable to tax residents) on income received from Russian employment even before establishing their Russian tax residency. Please note that according to the official clarifications, the Ministry of Finance restricts employment income of a highly qualified specialist to the salary, bonuses, and business trip payments.

<sup>17</sup> If the employer provides any benefits in kind to the employees and cannot withhold and pay the applicable amount of tax, information regarding the benefits in kind received by the employees should be provided to the tax authorities. In such cases, the taxpayer files his reports twice: no later than 1 March and no later than 1 April of the year, following the reporting year.

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				the month following the month of branch's registration.	
<b>Confirmation of the main type of company's activity</b>				Annual report to the Social Security Fund.	<b>Annually</b> – no later than 15 April of the year, following the reporting year.
<b>Pension insurance contributions<sup>18</sup></b>	Payroll (salary, bonuses, and other employee benefits). Pension insurance contributions are calculated for insured persons registered with the Pension Fund. In 2018, the tax base is capped at RUB 1,021,000 <sup>19</sup> .	22 percent for the tax base capped at RUB 1,021,000 and 10 percent of any amount exceeding.	Compulsory monthly payments must be made no later than the 15 <sup>th</sup> day of the month, following the month when the contributions are accrued by the employer.	Reports on pension insurance contributions, medical insurance contributions, and social security contributions towards temporary disability/maternity insurance must be submitted to the tax authorities on a quarterly basis.	<b>Quarterly</b> – no later than the 30 <sup>th</sup> day of the month, following the reporting quarter.
<b>Medical insurance contributions</b>	Payroll (salary, bonuses and other employee benefits).	5,1 percent	Same as for pension insurance contributions.	Reports on pension insurance contributions, medical insurance contributions, and social security contributions towards temporary disability/maternity insurance must be submitted to the tax authorities on a quarterly basis.	<b>Quarterly</b> – no later than the 30 <sup>th</sup> day of the month, following the reporting quarter.
<b>Social security contributions</b>	For 2018, the tax base is capped at RUB 815,000 <sup>20</sup>	2.9 percent	Same as for pension insurance contributions.	Reports on pension insurance contributions, medical insurance contributions, and social security contributions towards temporary disability/maternity insurance must be submitted to the tax authorities on a quarterly basis.	<b>Quarterly</b> – no later than the 30 <sup>th</sup> day of the month, following the reporting quarter.

<sup>18</sup> Insurance contributions are not payable in respect of foreign nationals, temporarily staying in Russia, if they hold the status of a highly qualified employee (except for accident insurance contributions).

<sup>19</sup> The cap is adjusted by the Government on an annual basis.

<sup>20</sup> The cap is adjusted by the Government on an annual basis.



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<b>Accident insurance contributions<sup>21</sup></b>	Payroll and other payments to employees with certain exceptions (statutory welfare benefits, business-related expenses, etc.).	Rates vary from 0.2 percent to 8.5 percent and are assigned annually by the Social Security Fund, depending on the type of FLE activity in Russia.	Monthly, depending on salary payment dates, but no later than the 15th day of the following month.	Quarterly reports to the Social Security Fund.	<b>Quarterly</b> — no later than the 20 <sup>th</sup> day (for reports in hard copy) or the 25 <sup>th</sup> day (for electronic reports) of the month, following the reporting quarter.

<sup>21</sup> The rate should be confirmed with the Social Security Fund for each year no later than 15 April of the current year.

## Transfer pricing regulations

Documents to be submitted to tax authorities	Criteria for controlled transactions	Filing deadline
<b>Notification on controlled transactions<sup>22</sup></b>	<ol style="list-style-type: none"> <li>1. For transactions between interdependent entities that are residents of the Russian Federation:                             <ol style="list-style-type: none"> <li>a. The volume of transactions (including those performed through a chain of intermediaries) exceeded RUB 1 billion.</li> <li>b. The volume of transactions exceeded RUB 60 million in a calendar year, and:                                     <ol style="list-style-type: none"> <li>i. It involves operations with mineral resources subject to payment of the ad valorem part of the mineral extraction tax (MET), and one of the parties is an ad valorem MET tax payer, or</li> <li>ii. One of the parties does not pay the profit tax or pays it at a 0 percent rate (Skolkovo resident), or</li> <li>iii. One of the parties is a member of the regional investment project which pays the corporate income tax at a 0 percent rate to the federal budget and (or) at a reduced tax rate to the regional budget, or</li> <li>iv. One of the parties is is exempt from, or pays profit tax at a zero rate, or</li> <li>v. One of the parties is resident of special economic zone or a participant of a free economic zone, therefore entitled to the corporate income tax benefits, while (the) other party(-ies) to the transaction is not a resident of this special economic zone / participant of a free economic zone (the Crimean economic zone project), or</li> <li>vi. One of the parties is a license-holder or an operator on a new offshore hydrocarbon deposit, with a special accounting regime for income (expenses) for the corporate income tax purposes, while the other party is not a license holder or an operator of a new offshore hydrocarbon deposit, or it is a license holder or an operator of a new offshore hydrocarbon deposit, but it does not record the income (expenses) from such transaction for corporate income tax purposes according to a special procedure, set forth in the law</li> </ol> </li> <li>c. The volume of transactions exceeded RUB 100 million in a calendar year and one of the parties pays the unified tax on imputed income or the unified agricultural tax.</li> </ol> </li> <li>2. For transactions with foreign organisations:                             <ol style="list-style-type: none"> <li>a. Transactions with interdependent entities (including through a chain of intermediaries).</li> <li>b. Transactions with a counterparty whose place of registration or place of living or place of tax residence is an offshore zone, if the transaction amount exceeds RUB 60 million.</li> <li>c. Foreign trade transactions with goods traded on commodity markets (oil and oil products, ferrous and non-ferrous metals, mineral fertilisers, precious metals and jewellery), if the transaction amount exceeds RUB 60 million.</li> </ol> </li> </ol>	No later than the 20 May, following the calendar year when the controlled transactions were performed.

<sup>22</sup> Please find the detailed information for notifications on controlled transactions in Article 105.16 of the Tax Code

## Non-tax fees and reporting

Report	Filing obligations	Filing deadline
<b>Ecological levy</b> <sup>23</sup>	Special reporting forms for different pollution types: atmospheric pollution, water pollution, waste disposal, noise and others. The levy has graduated rates (depending on the type of pollution).	<b>Annually</b> — reporting no later than 10 March and payment no later than 1 March, following the reporting year.
<b>Environmental duty</b>	Special reporting forms for recyclable goods/packaging.  The duty has graduated rates (depending on the type of goods or their packaging) <sup>24</sup> .	<b>Annually</b> — Calculation form of the amount of the environmental fee and payment no later than 15 April, following the reporting year <b>Annually</b> — Declaration of goods and packaging no later than 01 April of the year, following the reporting year <b>Annually</b> — Report on the implementation of standards of waste disposal from use of the goods subject to disposal after loss of consumer properties no later than 1 April of the year, following the reporting year
<b>HQS</b> <sup>25</sup> <b>salary payments notification</b>	Special reporting for territorial department of the General Administration for Migration Issues of the Ministry of Internal Affairs of the Russian Federation on actual salary payments to HQS.	<b>Quarterly</b> – no later than the last working day of the reporting quarter
<b>Notification on employment agreement conclusion / termination of with foreign employees</b>	Reporting for territorial department of the General Administration for Migration Issues of the Ministry of Internal Affairs of the Russian Federation on foreigners employment	No later than 3 days after conclusion / termination of the employment agreement with foreigner
<b>Statistical reporting</b> <sup>26</sup>	Form P-4: <b>Monthly</b> — for entities with more than 15 employees <b>Quarterly</b> — for entities with less than 15 employees	<b>Monthly</b> — no later than the 15 <sup>th</sup> day of the month, following the reporting month <b>Quarterly</b> — no later than 15 <sup>th</sup> day of the month, following the reporting quarter
<b>The structure of reporting package depends on the type of activity and size of a company</b> <sup>27</sup>	Form 1-Enterprise: Annually for all entities (except small-scale businesses, banks, insurance and financial organizations)  Form 1-T  Form P-1 for entities with more than 15 employees	<b>Annually</b> – no later than 1 April of the year, following the reporting year  <b>Annually</b> — no later than 20 January of the year, following the reporting year  <b>Monthly</b> — no later than the 4 <sup>th</sup> day of the month, following the reporting month

<sup>23</sup> The Ecological levy is not considered as a tax payment and is regulated by the State Body Rostekhnadzor. The appropriateness and procedures for reporting and payment should be negotiated with this body.

<sup>24</sup> If the goods or their packaging are no longer usable, they must be recycled, or the manufacturer or importer must pay an environmental duty. Exported goods/goods not intended for domestic use in Russia are not subject to the environmental duty.

<sup>25</sup> High qualified specialist (special working regime for foreigners).

<sup>26</sup> Please note that these reports do not provide for any taxes and levies to be paid, but only disclose overall accounting figures with regards to the various activities of an entity. Please enquire about the full list of reports with the local statistics office.

<sup>27</sup> The current list includes only the main statistical forms that should be filed. In addition to these, there are other forms specifically assigned to each type of activity or property of an RLE. The list of required reports, which should be performed by the entity, could be checked via electronic service available on the web site of the Russian Statistical Body.

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Form P-3: monthly and quarterly — for entities with more than 15 employees;

**Monthly** — no later than 28<sup>th</sup> day of the month, following the reporting month

**Quarterly** — no later than 30<sup>th</sup> day of the month, following the reporting quarter

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Form P-6 for entities receiving/making foreign investments

**Quarterly** — no later than 20<sup>th</sup> day of the month, following the reporting quarter

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Form 1-DA for for an entity working in the service sector

**Quarterly** — by the 15<sup>th</sup> day of the second month after the reporting quarter

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## **Rules for electronically supplied services, effective from 1 January 2017.**

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### **VAT accounting and compliance.**

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The law applies to foreign providers of electronically supplied services ("ESS" or "e-services") and foreign intermediaries involved in supplying e-services.

These entities are required to apply for Russian tax registration, assess and pay VAT on the e-services provided to private customers.

The reporting period is a quarter. The VAT return should be submitted, and VAT paid, by 25th of the month following the reporting period. The form of the ESS VAT return was approved and officially published.

There is the requirement to keep a register of operations to confirm that the place of supply of services is Russia. The register of operations is not submitted to the tax authorities alongside with the VAT return; it should be provided if requested by the tax authorities during a tax audit. The format of the register has not been finalized yet.

#### **Keep transaction registers**

- Create a table listing transactions deemed to be supplied in Russia for each calendar quarter
- Indicate if conditions are met for recognising Russia as the place of supply of services to private customers
- Indicate service fees in RUB (fees received in foreign currency to be converted into RUB)
- To be submitted only if requested by the tax authorities
- No requirements to keep other VAT registers/books and issue VAT invoices for ESS

#### **Determine tax point**

- The last day of the quarter in which the payment is received
- Foreign currency payments to be converted into RUB at the Central Bank of Russia's exchange rate effective on the last day of the quarter

#### **Calculate VAT liability**

- Multiply VAT-inclusive service fees in RUB by the 15.25 percent VAT rate (no reduced rates envisaged)

#### **Prepare your VAT return and file it with tax authorities**

- Special ESS VAT return form
- Submit on a quarterly basis by the 25th day of the month following the reporting quarter
- No Russian input credit or refund

#### **Pay VAT liability**

- Pay in RUB by the 25th day of the month following the reporting quarter
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## **The CbC Law**

### **MNE documentation**

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The Law will apply to MNE groups that have reported revenues of over RUB 50 billion in their consolidated financial statements for a fiscal year of 12 consecutive calendar months, immediately preceding the reporting period.<sup>28</sup>

#### **The scope of documentation includes:**

- A notification of participation in an MNE group - must be filed within eight months of the last day of the reporting year of such MNE group's ultimate parent company. For the purposes of the CbC Law, a reporting year is the financial year following the year in which the accumulated revenues of an MNE exceeded the threshold of RUB 50 billion. The reporting year is not necessarily equal to a calendar year. One notification of participation in an MNE group is enough for all Russian member entities.
- The country-by-country data of the MNE group, including:
  - **A Master File**  
Can be requested not earlier than 12 months and not later than 36 months of the last day of the reporting period.
  - **A Local File**  
Can be requested not earlier than 1 June of the year following the calendar year in which the controlled transactions took place.  
The years 2018 and 2019 are transitional: the Local File can be requested not earlier than 31 December of the year following the calendar year when the income/expense from controlled transactions was recognised.
  - **CbC report**  
The first CbC report must be filed by the ultimate parent company of an MNE group or a surrogate parent company no later than 12 months of the last day of the reporting period. Members of an MNE group submit their CbC reports upon request of the tax authorities (might be exempted from filing a CbC report subject to certain conditions).  
In certain cases, the tax authorities may require that a taxpayer that is a member of an MNE Group file a CbC report. In those cases, filing deadlines are set by the tax authorities (at least three months of the date of request).

The Law applies to the financial years starting from 2017; however, MNEs can elect to apply the new provisions, starting in 2016.

The Local File requirements will apply starting from 1 January 2018.

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<sup>28</sup> On 22 November 2017, the Federation Council approved the Federal Law On Amendments To Part One Of The Russian Tax Code (the "CbC Law", or the "Law"), aimed at implementing the international automatic exchange of financial account and multinational enterprise information.

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If you have any questions, please contact Deloitte professionals in the Business Process Solutions group at our Moscow office on +7 (495) 787 06 00.

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