

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax and Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St. Petersburg).

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2 December 2015

Official Website of the Russian State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/CFDB4DB89BA0252743257F0F0029AB6D/\\$FILE/943535-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/CFDB4DB89BA0252743257F0F0029AB6D/$FILE/943535-6.PDF?OpenElement)

Possible introduction of a progressive scale for personal income tax

The Russian State Duma has received draft law No 943535-6, "On amending article 23 of the second part of the Russian Tax Code," which envisions a progressive scale for personal income tax depending on the size of the income. The draft law suggests introducing the following rates for personal income tax:

- 13% for incomes up to RUB 5 million;
- 18% for income above RUB 5 million but below RUB 50 million;
- 23% for income above RUB 50 million but below RUB 500 million;
- 28% for income exceeding RUB 500 million.

It is expected that the progressive scale will apply to all types of income apart from the income to which professional tax deductions and property-related deductions can be applied (in which case the 13% rate will apply).

If approved, the federal law will enter into force on 1 January 2017.

The Russian State Duma has already received a similar draft law, No [939612-6](#).

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