



# TAX CODE OF THE RUSSIAN FEDERATION

## PART ONE

### (FEDERAL LAW No. 146-FZ OF 31 JULY 1998)

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*[As amended up to 20.04.2021]*

*[effective from 01.07.2021]*

## SECTION I. GENERAL PROVISIONS

### CHAPTER 1. LEGISLATION CONCERNING TAXES AND LEVIES AND OTHER REGULATORY LEGAL ACTS CONCERNING TAXES AND LEVIES

**Article 1. The Tax and Levy Legislation of the Russian Federation, the Tax and Levy Legislation of Constituent Entities of the Russian Federation, and Regulatory Legal Acts of Representative Bodies of Municipalities Concerning Taxes and Levies** *[title as amended by Federal Law No. 137-FZ of 27.07.2006]*

1. The tax and levy legislation of the Russian Federation shall consist of this Code and federal laws concerning taxes, levies and insurance contributions that are adopted in accordance with this Code. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]*

2. This Code establishes the system of taxes and levies, insurance contributions and the principles of assessment to insurance contributions, and the general principles of taxation and levies in the Russian Federation, including: *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

1) the types of taxes and levies collected in the Russian Federation; *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

2) the grounds on which obligations to pay taxes and levies arise (change, terminate) and the procedure for the fulfilment of those obligations; *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

3) the principles governing the establishment, implementation and abolition of previously introduced taxes of constituent entities of the Russian Federation and local taxes; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006]*

4) the rights and obligations of taxpayers, tax authorities and other parties to relations governed by tax and levy legislation; *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

5) the forms and methods of tax control; *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

6) liability for tax offences; *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

7) the procedure for appealing against acts of tax authorities and actions (inaction) of their officials. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

3. This Code shall apply to rights and obligations associated with the establishment, introduction and collection of levies and insurance contributions in cases expressly provided for in this Code. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

4. The tax and levy legislation of constituent entities of the Russian Federation shall consist of tax laws of constituent entities of the Russian Federation which have been adopted in accordance with this Code. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 95-FZ of 29.07.2004, No. 137-FZ of 27.07.2006, No. 248-FZ of 23.07.2013]*

5. Regulatory legal acts of municipalities concerning local taxes and levies shall be adopted by representative bodies of municipalities in accordance with this Code. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 95-FZ of 29.07.2004, No. 137-FZ of 27.07.2006]*

6. The laws and other regulatory legal acts referred to in this Article shall hereafter in the text of this Code be referred to as “tax and levy legislation”.

7. The making of amendments to the tax and levy legislation of the Russian Federation and the suspension, abolition or annulment of provisions of acts of tax and levy legislation of the Russian Federation shall take place by means of separate federal laws and may not be included in the texts of federal laws that amend (suspend, abolish, annul) other legislative acts of the Russian Federation or have their own subject of legal regulation.  
*[clause 7 inserted by Federal Law No. 104-FZ of 07.05.2013]*

8. Federal laws may provide for experiments involving the establishment of taxes, levies and special tax regimes to be conducted for a limited period of time in the territory of one or more constituent entities of the Russian Federation or municipalities.

Legal relations arising in the course of conducting those experiments shall be governed by tax and levy legislation with account taken of the special considerations established by federal laws concerning the conduct of experiments.

In the period in which an experiment is conducted, but not later than six months before it ends, the Government of the Russian Federation shall submit to the State Duma of the Federal Assembly of the Russian Federation a report on the effectiveness (ineffectiveness) of the experiment conducted and proposals for it to be extended, for the tax, levy or special regime in question to be established by this Code or for the experiment to be terminated.  
*[clause 8 inserted by Federal Law No. 425-FZ of 27.11.2018]*

## **Article 2. Relations Governed by Tax and Levy Legislation**

1. Tax and levy legislation shall regulate relations of power with respect to the establishment, introduction and collection of taxes, levies and insurance contributions in the Russian Federation and relations that arise in the process of exercising tax control, appealing against acts of tax authorities and actions (inaction) of their officials and imposing sanctions for the commission of tax offences. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]*

2. Tax and levy legislation shall not apply to relations associated with the establishment, introduction and collection of customs payments and relations that arise in the process of exercising control over the payment of customs payments, appealing against acts of customs authorities and actions (inaction) of their officials and imposing sanctions on offenders, except as otherwise provided in this Code. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

3. Tax and levy legislation shall not apply to relations associated with the establishment and charging of insurance contributions for compulsory social insurance against industrial accidents and occupational illnesses and insurance contributions for compulsory medical insurance of the non-working population, or to relations arising in the process of the monitoring of the payment of those insurance contributions, appeals against acts and actions (inaction) of officials of relevant control authorities and the imposition of sanctions on culpable persons.

*[clause 3 inserted by Federal Law No. 243-FZ of 03.07.2016]*

### **Article 3. Basic Principles of Tax and Levy Legislation**

1. Every person must pay legally established taxes and levies. Tax and levy legislation shall be based on the recognition of the universality and equality of taxation. In establishing taxes account shall be taken of the actual ability of the taxpayer to pay the tax. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

2. Taxes and levies may not be of a discriminatory nature or be applied differently on the basis of social, racial, national, religious or other similar criteria. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

It shall not be permissible to establish differentiated rates of taxes and levies or tax reliefs depending on form of ownership, the nationality of physical persons or the place of origin of capital.

*[Paragraph lost force – Federal Law No. 95-FZ of 29.07.2004]*

3. Taxes and levies must have an economic basis and may not be arbitrary. Taxes and levies which hinder citizens from exercising their constitutional rights shall not be permissible.

4. It shall not be permissible to establish taxes and levies which violate the single economic space of the Russian Federation and, in particular, which directly or indirectly restrict the free movement of goods (work and services) or financial resources within the territory of the Russian Federation, or otherwise to restrict or create hindrances to economic activities of physical persons and organizations which are not prohibited by law. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

5. *[Paragraph lost force – Federal Law No. 95-FZ of 29.07.2004]*

*[Paragraph lost force – Federal Law No. 95-FZ of 29.07.2004]*

No one may be charged with an obligation to pay taxes, levies or other contributions or payments possessing the attributes of taxes and levies that are established by this Code which

are not provided for in this Code or have been established in a manner other than that prescribed by this Code.

6. When taxes are established, all elements of taxation must be defined. Acts of legislation concerning taxes and levies must be formulated in such a way that every person knows precisely which taxes (levies and insurance contributions) he must pay and when and how he must pay them. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]*

7. All unresolvable doubts, contradictions and ambiguities in acts of tax and levy legislation shall be interpreted in favour of the taxpayer (levy payer, payer of insurance contributions, tax agent). *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

**Article 4. Regulatory Legal Acts of the Government of the Russian Federation, Federal Executive Bodies, Executive Bodies of Constituent Entities of the Russian Federation and Executive Local Government Bodies** *[title as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016] [article as reworded by Federal Law No. 58-FZ of 29.06.2004]*

1. The Government of the Russian Federation, federal executive bodies authorized to carry out functions involving the formulation of state policy and statutory regulation in the area of taxes and levies and in the customs sphere, executive bodies of constituent entities of the Russian Federation and executive local government bodies in cases provided for by tax and levy legislation shall, within the limits of their competence, issue regulatory legal acts which may not make amendments or additions to tax and levy legislation. *[as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 103-FZ of 26.06.2008, No. 243-FZ of 03.07.2016, No. 102-FZ of 01.04.2020]*

2. The federal executive body in charge of control and supervision in the area of taxes and levies and its territorial bodies and customs authorities of the Russian Federation which are subordinate to the federal executive body in charge of the customs sphere shall not have the right to issue regulatory legal acts on matters concerning taxes, levies and insurance contributions. *[as amended by Federal Laws No. 103-FZ of 26.06.2008, No. 248-FZ of 23.07.2013, No. 243-FZ of 03.07.2016]*

3. The Government of the Russian Federation shall have the right in 2020 to issue regulatory legal acts that provide for, in the period from 1 January to 31 December 2020 (inclusively):

1) the suspension, abolition or postponement of tax control measures, including audits of the calculation and payment of taxes in connection with the conclusion of transactions between interrelated persons, and the suspension of the running of time limits provided for in this Code, including time limits for ordering (conducting) audits, for the period of the suspension or postponement of those tax control measures;

2) the extension of the time limits established by this Code for the payment of taxes (advance tax payments), including those provided for by special tax regimes, levies and insurance contributions;

3) the extension of the time limits established by tax and levy legislation of constituent entities of the Russian Federation and regulatory legal acts of municipalities concerning local taxes and levies for the payment of advance payments of transport tax, tax on property of organizations and land tax;

- 4) the extension of time limits for the submission to the tax authorities of tax declarations (computations), accounting (financial) statements and (or) other documents (information);
- 5) the extension of time limits for the sending and fulfilment of demands for the payment of taxes, levies, insurance contributions, penalties, fines and interest and time limits for the adoption of decisions on the recovery of taxes, levies, insurance contributions, penalties, fines and interest;
- 6) additional grounds for the granting of deferrals for the payment of taxes, insurance contributions, penalties, fines and interest in 2020 and changes to the procedure and conditions for granting them;
- 7) grounds and conditions for the non-application or special conditions for the application of means of securing the fulfilment of obligations to pay taxes, levies and insurance contributions;
- 8) grounds and conditions for the non-imposition of sanctions for the non-submission (late submission) to the tax authorities of tax declarations (computations), accounting (financial) statements and (or) other documents (information).

*[clause 3 inserted by Federal Law No. 102-FZ of 01.04.2020]*

4. Higher executive state bodies of constituent entities of the Russian Federation shall have the right in 2020 to issue regulatory legal acts that provide for, in the period from 1 January to 31 December 2020 (inclusively), the extension of the time limits for the payment of taxes provided for by the special tax regimes referred to in subsections 1 to 3 and 5 of clause 2 of Article 18 of this Code and the extension of the time limits established by the tax and levy legislation of constituent entities of the Russian Federation and regulatory legal acts of municipalities concerning local taxes and levies for the payment of regional and local taxes (advance tax payments) and the trade levy unless those time limits have been extended in accordance with clause 3 of this Article or unless earlier time limits for payment are provided for in accordance with clause 3 of this Article.

Where, in accordance with this clause, the time limits for the payment of taxes provided for by special tax regimes, regional and local taxes (advance tax payments) and the trade levy are extended for certain categories of taxpayers, the following indicators shall be taken into account in adopting the regulatory legal acts referred to in this clause and establishing the criteria for those categories of taxpayers: the main economic activities carried on by taxpayers as at 1 March 2020; data contained in registers maintained by the federal executive body in charge of control and supervision in the area of taxes and levies and in tax or accounting (financial) statements.

Where the above-mentioned categories are determined on the basis of other criteria, the authorized executive body of a constituent entity of the Russian Federation shall draw up an appropriate list of taxpayers, stating their identification numbers, which shall be sent to the tax authority for the constituent entity of the Russian Federation in electronic form.

*[clause 4 inserted by Federal Law No. 102-FZ of 01.04.2020]*

5. Legal relations arising in the period in which regulatory legal acts referred to in clauses 3 and 4 of this Article are in effect shall be regulated by tax and levy legislation with account taken of the special considerations laid down in those regulatory legal acts.

*[clause 5 inserted by Federal Law No. 102-FZ of 01.04.2020]*

### **Article 5. Force of Acts of Tax and Levy Legislation in Time**

1. Acts of tax legislation shall enter into force not earlier than one month after the day of their official publication and not earlier than the 1<sup>st</sup> day of the next tax period for the tax in question, except in cases provided for in this Article.

Acts of legislation concerning levies shall enter into force not earlier than one month after the day of their official publication, except in cases provided for in this Article.

Acts of tax and levy legislation, insofar as they concern the regulation of insurance contributions, shall enter into force not earlier than upon the lapse of one month from the day of their official publication and not earlier than the first day of the next computation period for insurance contributions, except in cases provided for in this Article. *[paragraph inserted by Federal Law No. 243-FZ of 03.07.2016]*

Federal laws which make amendments to this Code involving the establishment of new taxes and (or) levies and acts of tax and levy legislation of constituent entities of the Russian Federation and regulatory legal acts of representative bodies of municipalities which introduce taxes shall enter into force not earlier than 1 January of the year following the year in which they are adopted, but not earlier than one month from the day of their official publication. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006]*

Acts of tax and levy legislation such as are referred to in clauses 3 and 4 of this Article may enter into force on dates directly specified in those acts, but not earlier than the date of their official publication. *[as amended by Federal Law No. 248-FZ of 23.07.2013]*

2. Acts of tax and levy legislation which establish new taxes, levies and (or) insurance contributions, raise tax rates, levy rates and (or) rates of insurance contributions, establish or increase liability for the violation of tax and levy legislation, establish new obligations or otherwise worsen the position of taxpayers, levy payers and (or) payers of insurance contributions and of other parties to relations governed by tax and levy legislation shall not have retroactive force.

*[clause 2 as reworded by Federal Law No. 243-FZ of 03.07.2016]*

3. Acts of tax and levy legislation which abolish or reduce liability for the violation of tax and levy legislation or establish additional guarantees of the protection of the rights of taxpayers, levy payers, payers of insurance contributions, tax agents and their representatives shall have retroactive force. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]*

4. Acts of tax and levy legislation which abolish taxes, levies and (or) insurance contributions, lower tax rates, levy rates and (or) rates of insurance contributions, eliminate obligations of taxpayers, levy payers, payers of insurance contributions, tax agents or their representatives or otherwise improve their position may have retroactive force if they directly

stipulate this.

*[clause 4 as reworded by Federal Law No. 243-FZ of 03.07.2016]*

4.1. Provisions of acts of tax and levy legislation, to the extent that they increase and (or) abolish reduced tax rates established for taxpayer that are participants in special investment contracts in connection with the performance by them of a special investment contract in accordance with Federal Law No. 488-FZ of 31 December 2014 “Concerning Industrial Policy in the Russian Federation”, and (or) to the extent that they abolish or alter the conditions for the granting of tax reliefs and other preferences (including special procedures and time limits for the payment and procedures for the calculation of taxes and levies) established for such taxpayers, shall not apply to those taxpayers until the earliest of the following dates: *[as amended by Federal Law No. 269-FZ of 02.08.2019]*

- the date on which the taxpayer loses the status of participant in a special investment contract;

- the date of expiry of the effective periods of the tax rates, tax reliefs, tax calculation procedures and tax payment procedures and time limits established as at the date of conclusion of a special investment contract, if the date of expiry of the effective periods of the tax rates, tax reliefs, tax calculation procedures and tax payment procedures and time limits established as at the date of conclusion of a special investment contract falls before the date on which the taxpayer loses the status of participant in a special investment contract. *[as amended by Federal Law No. 269-FZ of 02.08.2019]*

The provisions of this clause shall apply to acts of tax and levy legislation insofar as they concern tax on profit of organizations, tax on property of organizations, transport tax and land tax and shall apply for a taxpayer that is a participant in a special investment contract provided that the special investment contract in question contains references to provisions of acts of tax and levy legislation regarding reduced tax rates or tax reliefs and other preferences (including special procedures and time limits for the payment and procedures for the calculation of taxes and levies) established for taxpayer that are participants in special investment contracts in connection with the performance by them of a special investment contract which are covered by this clause. *[as amended by Federal Laws No. 300-FZ of 03.08.2018 (ped. 27.11.2018), No. 269-FZ of 02.08.2019]*

4.2. Provisions of acts of tax and levy legislation, to the extent that they increase and (or) abolish reduced tax rates and insurance contribution rates established for taxpayers which are residents of priority socio-economic development areas and taxpayers which are residents of the Vladivostok free port in connection with the performance by them of activity agreements in accordance with Federal Law No. 473-FZ of 29 December 2014 “Concerning Priority Socio-Economic Development Areas” or Federal Law No. 212-FZ of 13 July 2015 “Concerning the Vladivostok Free Port”, and (or) insofar as they abolish or alter the conditions for the granting of tax reliefs and other preferences (including special procedures and time limits for the payment and procedures for the calculation of taxes and levies) established for such taxpayers, shall not apply in relation to those taxpayers until the earliest of the following dates:

- the date on which the taxpayer loses the status of resident of a priority socio-economic development area or resident of the Vladivostok free port respectively;

- the date of expiry of the effective periods of the tax rates, insurance contribution rates, tax reliefs, tax calculation procedures and tax payment procedures and time limits established as at the date of conclusion of an activity agreement such as is referred to in paragraph 1 of this clause, if the date of expiry of the effective periods of the tax rates, insurance contribution rates, tax reliefs, tax calculation procedures and tax payment procedures and time limits established as at the date of conclusion of the agreement in question falls before the date on which the taxpayer loses the status of resident of a priority socio-economic development area or resident of the Vladivostok free port.

The provisions of this clause shall apply to acts of tax and levy legislation insofar as they concern insurance contributions, tax on profit of organizations, tax on property of organizations, transport tax and land tax and shall apply for a taxpayer which is a resident of a priority socio-economic development area or a resident of the Vladivostok free port provided that the relevant activity agreement contains references to provisions of acts of tax and levy legislation regarding reduced tax rates, insurance contribution rates or tax reliefs and other preferences (including special procedures and time limits for the payment and procedures for the calculation of taxes and levies) established for taxpayers which are residents of priority socio-economic development areas and taxpayers which are residents of the Vladivostok free port in connection with the performance by them of activity agreements which are covered by this clause.

*[clause 4.2 inserted by Federal Law No. 300-FZ of 03.08.2018 (Rev. 27.11.2018)]*

4.3. Provisions of acts of tax and levy legislation, including insofar as they concern the introduction of new taxes and (or) levies, which entered into force after the date on which information on the conclusion of an investment protection and promotion agreement with a taxpayer (levy payer) was included in the register provided for in the Federal Law “Concerning the Protection and Promotion of Investments in the Russian Federation” (hereafter in this Article referred to as “register”) (hereafter in this Article referred to as “subsequent acts of tax and levy legislation”) shall not apply to taxpayers (levy payers) that are a party to the relevant investment protection and promotion agreement insofar as legal relations associated with the performance of that agreement are concerned, subject to the special considerations laid down in this clause. In this respect, acts of tax and levy legislation that introduce new taxes and (or) levies shall be applied by such taxpayers (levy payers) provided that provisions of legislation through which, as at the date on which the taxpayer (levy payer) was included in the register, the statutory regulation of a compulsory payment that had a similar object of assessment to the new tax and (or) levy was exercised have been repealed in connection with the introduction of the new law and (or) levy.

Taxpayers that are a party to a relevant investment protection and promotion agreement concluded with a constituent entity of the Russian Federation shall not be subject to the provisions of subsequent acts of tax and levy legislation insofar as they alter the rules for the determination of the tax base, tax rates, tax reliefs and payment procedures and (or) time limits for tax on property of organizations and transport tax.

Taxpayers that are a party to a relevant investment protection and promotion agreement concluded with the Russian Federation and a constituent entity of the Russian Federation shall not be subject to the provisions of subsequent acts of tax and levy legislation insofar as they entail changes such as are referred to in paragraph 2 of this clause or insofar as they



entail changes in the taxable object, the rules for the determination of the tax base, the tax period, tax rates and payment procedures and (or) time limits for tax on profit of organizations, changes in the time limits for the payment and (or) the rules governing the reimbursement of value added tax, and (or) the introduction of new taxes and (or) levies.

Taxpayers that are a party to a relevant investment protection and promotion agreement concluded with a constituent entity of the Russian Federation and a municipality shall not be subject to the provisions of subsequent acts of tax and levy legislation insofar as they entail changes such as are referred to in paragraph 2 of this clause or insofar as they entail changes to tax rates, tax reliefs and payment procedures and (or) time limits for land tax.

Taxpayers that are a party to a relevant investment protection and promotion agreement concluded with the Russian Federation, a constituent entity of the Russian Federation and a municipality shall not be subject to the provisions of subsequent acts of tax and levy legislation insofar as they entail changes such as are referred to in paragraphs 2 to 4 of this clause.

The special considerations laid down in this clause regarding the application of acts of tax and levy legislation shall not apply to subsequent acts of tax and levy legislation that establish tax reliefs for tax on property of organizations, transport tax and land tax and the conditions and time limits for the application and termination of those reliefs.

The provisions of this clause shall apply to the above-mentioned taxpayers (levy payers) until the earliest of the following dates:

- the date of expiry of the period specified in the register for the application of the stabilization clause established by the relevant investment protection and promotion agreement in accordance with parts 10 and 11 of Article 10 of the Federal Law “Concerning the Protection and Promotion of Investments in the Russian Federation”;
- the date on which information on the termination of the relevant investment protection and promotion agreement is included in the register.

Except as otherwise provided by this clause, the provisions of this clause shall apply to taxpayers (levy payers) on condition that they keep separate records of taxable objects, the tax base and amounts of taxes for taxes that are payable in connection with the performance of investment protection and promotion agreements such as are referred to in paragraphs 2 to 5 of this clause and in connection with the carrying on of other business activities, and separate records of income (expenses) received (incurred) in connection with the performance of agreements such as are referred to in paragraphs 2 to 5 of this clause and income (expenses) received (incurred) in connection with the carrying on of other business activities.

A taxpayer (levy payer) that is a party to an investment protection and promotion agreement and is recognised in accordance with the Federal Law “Concerning the Protection and Promotion of Investments in the Russian Federation” as a project company:

- shall have the right not to keep the separate records provided for in paragraph 10 of this clause if it is not at the same time a member of a consolidated group of taxpayers;

- shall maintain the separate records provided for in paragraph 10 of this clause insofar as is necessary to comply with the provisions of clause 9 of Article 278.1 of this Code if it is at the same time a member of a consolidated group of taxpayers.

*[clause 4.3 inserted by Federal Law No. 70-FZ of 01.04.2020]*

5. The provisions laid down in this Article shall also apply to regulatory legal acts of the Government of the Russian Federation, federal executive bodies, executive bodies of constituent entities of the Russian Federation and local government bodies which are issued within the limits of their competence in accordance with tax and levy legislation, except as otherwise provided in this clause. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

Regulatory legal acts which provide for the approval of new standard forms (formats) of tax declarations (computations) or the introduction of amendments to existing standard forms (formats) of tax declarations (computations) shall enter into force not earlier than upon the lapse of two months from the date of their official publication.

*[clause 5 as reworded by Federal Law No. 130-FZ of 01.05.2016]*

**Article 6. Failure of Regulatory Legal Acts to Conform to this Code** *[title as amended by Federal Law No. 243-FZ of 03.07.2016]*

1. A regulatory legal act pertaining to taxes, levies and insurance contributions shall be deemed to be at variance with this Code where such act: *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

1) has been issued by a body which does not have the right to issue such acts in accordance with this Code or has been issued in violation of the established procedure for the issue of such acts;

2) abolishes or limits the rights of taxpayers, levy payers, payers of insurance contributions, tax agents and their representatives or the powers of tax authorities and customs authorities which are established by this Code; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 213-FZ of 24.07.2009, No. 243-FZ of 03.07.2016]*

3) introduces obligations which are not provided for by this Code or alters the substance as defined by this Code of the obligations of parties to relations governed by tax and levy legislation and of other persons whose obligations are established by this Code; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006]*

4) prohibits actions of taxpayers, levy payers, payers of insurance contributions, tax agents and their representatives which are permitted by this Code; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]*

5) prohibits actions of tax authorities and customs authorities and officials thereof which are permitted or prescribed by this Code; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 213-FZ of 24.07.2009]*

6) authorizes or allows actions which are prohibited by this Code;

7) alters the grounds, conditions, sequence or procedure which are established in accordance with this Code for the actions of parties to relations governed by tax and levy legislation and

of other persons whose obligations are established by this Code; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 102-FZ of 01.04.2020]*

8) alters the essence of concepts and terms defined in this Code or uses those concepts and terms in a meaning other than the meaning in which they are used in this Code;

9) otherwise conflicts with the general principles and (or) the literal meaning of particular provisions of this Code.

2. The regulatory legal acts referred to in clause 1 of this Article shall be deemed to be at variance with this Code in the event that any one or more of the circumstances provided for in clause 1 of this Article exist. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

3. A regulatory legal act shall be declared to be at variance with this Code through the courts unless otherwise provided in this Code. The Government of the Russian Federation or the other executive body or executive local government body which adopted the act in question or their higher bodies shall have the right to abolish the act or make appropriate amendments to the act prior to a court examination.

*[clause 3 as reworded by Federal Law No. 154-FZ of 09.07.1999]*

4. Regulatory legal acts which regulate the procedure for the levying of taxes payable in connection with the movement of goods across the customs border of the Customs Union within the Eurasian Economic Community (hereafter in this Code referred to as “the Customs Union”) shall be governed by the provisions established by the customs legislation of the Customs Union and customs-related legislation of the Russian Federation. *[as amended by the Customs Code of the Russian Federation No. 61-FZ of 28.05.2003, Federal Laws No. 95-FZ of 29.07.2004, No. 306-FZ of 27.11.2010]*

**Article 6.1. Procedure for the Calculation of Time Limits Established by Tax and Levy Legislation** *[article as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. Time limits established by tax and levy legislation shall be set in terms of a calendar date, or by reference to an event which must inevitably occur or to an action which must be performed, or in terms of a period of time calculated in years, quarters, months or days.

2. A time limit shall begin to run on the day following the calendar date or the occurrence of the event (performance of the action) by which the commencement of the time limit is defined.

3. A time limit which is calculated in years shall expire in the corresponding month and on the corresponding date of the last year of the time limit.

In this respect, a year (with the exception of a calendar year) may be any period of time consisting of 12 consecutive calendar months.

4. A time limit which is calculated in quarters shall expire on the last day of the last month of the time limit.

In this respect, a quarter shall be considered to be equal to three calendar months, and quarters shall be counted from the beginning of a calendar year.

5. A time limit which is calculated in months shall expire in the corresponding month and on the corresponding date of the last month of the time limit.

Where the end of a time limit falls in a month which does not have the corresponding date, the time limit shall expire on the last day of that month.

6. A time limit which is set in days shall be calculated in terms of working days unless the time limit is established in calendar days. In this respect, a working day shall be understood to be a day which is not deemed to be a day of rest, a non-working public holiday and (or) a non-working day in accordance with the legislation of the Russian Federation or an act of the President of the Russian Federation. *[as amended by Federal Law No. 102-FZ of 01.04.2020]*

7. Where the last day of a time limit falls on a day which is deemed to be a day of rest, a non-working public holiday and (or) a non-working day in accordance with the legislation of the Russian Federation or an act of the President of the Russian Federation, the time limit shall be deemed to expire on the next working day after that day of rest and (or) non-working public holiday. *[as amended by Federal Law No. 102-FZ of 01.04.2020]*

8. An action for the performance of which a time limit has been established may be performed before 24:00 on the last day of the time limit.

If documents or monetary resources were deposited at a communications organization before 24:00 on the last day of the time limit, the time limit shall not be considered to have been missed.

**Article 7. International Tax Agreements** *[article as reworded by Federal Law No. 376-FZ of 24.11.2014]*

1. Where an international agreement of the Russian Federation establishes rules and norms which differ from those laid down in this Code and in regulatory legal acts adopted in accordance with this Code, the rules and norms of international agreements of the Russian Federation shall apply.

*[clause 1 as reworded by Federal Law No. 243-FZ of 03.07.2016]*

2. For the purposes of this Code, a person who has an actual right to income shall be a person (a foreign unincorporated entity) who, by virtue of direct and (or) indirect participation in an organization or control over an organization (a foreign unincorporated entity), or by virtue of other circumstances, has the right independently to use and (or) dispose of income received by that organization (foreign unincorporated entity).

There shall also be recognised as a person who has an actual right to income for the purposes of this Code a person (a foreign unincorporated entity) in whose interests another person (another foreign unincorporated entity) has the authority to dispose of income received by an organization (a foreign unincorporated entity) such as is referred to in paragraph 1 of this clause or directly by that other person (other foreign unincorporated entity).

In determining the person who has the actual right to income, account shall be taken of the functions performed and the risks assumed by the persons referred to in this clause. In this respect, the possession of an actual right to income shall be determined with respect to each individual payment of dividend income and (or) to a group of payments of income within the framework of one agreement. *[as amended by Federal Law No. 424-FZ of 27.11.2018]*  
*[clause 2 as reworded by Federal Law No. 32-FZ of 15.02.2016]*

3. Where an international tax agreement of the Russian Federation provides for the application of reduced tax rates or exemption from taxation in relation to income from sources in the Russian Federation for foreign persons who have an actual right to that income, for the purposes of the application of that international agreement a foreign person shall not be deemed to have an actual right to such income if that person possesses limited powers in relation to the disposal of that income and carries out intermediary functions in relation to that income in the interests of another person without performing any other functions and without assuming any risks, directly or indirectly paying the income in question (in whole or in part) to that other person who, were that income to be received directly from sources in the Russian Federation, would not have the right to the application of the provisions of the international tax agreement of the Russian Federation which are referred to in this clause.

4. Where income is paid from sources in the Russian Federation to a foreign person (a foreign unincorporated entity) who does not have an actual right to that income, if the person (persons) who has (have) an actual right to that income is (are) known to the source of payment then the income paid to the foreign person (foreign unincorporated entity) who does not have an actual right to that income shall be considered to have been paid to the person (persons) who has (have) an actual right to the income paid, and the income paid shall be taxed as follows: *[as amended by Federal Law No. 424-FZ of 27.11.2018]*

1) where the person who has an actual right to the income which is paid (or a part thereof) is deemed to be a tax resident of the Russian Federation in accordance with this Code, the income which is paid (or a part thereof) shall be taxed in accordance with the provisions of the appropriate chapters of Part Two of this Code for taxpayers who are tax residents of the Russian Federation without the relevant tax being withheld at source on the income which is paid (or a part thereof) provided that notice is given to the tax authority with which the organization which is the source of payment of the income is registered in accordance with a procedure to be established by the federal executive body in charge of control and supervision in the area of taxes and levies;

2) where the person who has an actual right to the income which is paid (or a part thereof) is a foreign person who is covered by an international tax agreement of the Russian Federation, the provisions of that international agreement of the Russian Federation shall apply in relation to the person who has an actual right to the income which is paid (or a part thereof) in accordance with the procedure laid down in the international agreement of the Russian Federation;

3) if the person who has an actual right to the income paid (or a part thereof) is a foreign person not covered by an international tax agreement of the Russian Federation, the income paid (or part thereof) shall be taxed in accordance with the provisions of the appropriate chapters of Part Two of this Code.

*[subsection 3 inserted by Federal Law No. 424-FZ of 27.11.2018]*

**Article 8. Definition of a Tax, a Levy and Insurance Contributions** *[title as amended by Federal Law No. 243-FZ of 03.07.2016]*

1. A tax shall be understood to be a compulsory and individually non-refundable payment which is collected from organizations and physical persons by means of the alienation of monetary resources which belong to them on the basis of the right of ownership, economic jurisdiction or operational management for the purpose of financing the activities of the state and (or) municipalities.

2. A levy shall be understood to be a compulsory contribution collected from organizations and physical persons the payment of which is one of the conditions of the performance by state authorities and local government bodies in relation to the levy payers of particular legally significant acts, including the provision of particular rights or the issue of permits (licences), or the payment of which is required in connection with the carrying on of certain types of entrepreneurial activities within the territory in which the levy has been introduced.  
*[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 382-FZ of 29.11.2014]*

3. Insurance contributions shall be understood to mean compulsory payments for compulsory pension insurance, compulsory social insurance in case of temporary incapacity for work and maternity and compulsory medical insurance which are levied on organizations and physical persons for the purpose of financing the fulfilment of rights of insured persons to receive insurance benefits in respect of a corresponding type of compulsory social insurance.

For the purposes of this Code, insurance contributions shall also be understood to include contributions which are levied on organizations for the purpose of providing supplemental social support to certain categories of physical persons.

*[clause 3 inserted by Federal Law No. 243-FZ of 03.07.2016]*

**Article 9. Parties to Relations Governed by Tax and Levy Legislation**

Parties to relations governed by tax and levy legislation shall include:

1) organizations and physical persons recognised as taxpayers, levy payers or payers of insurance contributions in accordance with this Code; *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

2) organizations and physical persons recognised as tax agents in accordance with this Code;

3) tax authorities (the federal executive body in charge of control and supervision in the area of taxes and levies, and its territorial bodies);

*[subsection 3 inserted by Federal Law No. 58-FZ of 29.06.2004]*

4) customs authorities (the federal executive body in charge of the customs sphere and customs authorities of the Russian Federation which are subordinate to that body); *[as amended by Federal Laws No. 58-FZ of 29.06.2004, No. 95-FZ of 29.07.2004, No. 103-FZ of 26.06.2008]*

*[5) Lost force from 01.01.2007 – Federal Law No. 137-FZ of 27.07.2006]*

*[6) lost force – Federal Law No. 58-FZ of 29.06.2004]*

*[7) Lost force from 01.01.2007 – Federal Law No. 137-FZ of 27.07.2006]*

*[8) lost force – Federal Law No. 86-FZ of 30.06.2003]*

**Article 10. Conduct of Proceedings Relating to Violations of Tax and Levy Legislation**

*[title as amended by Federal Law No. 137-FZ of 27.07.2006]*

1. The imposition of sanctions and the conduct of proceedings relating to tax offences shall take place in accordance with the procedure established by Chapters 14 and 15 of this Code.

2. Proceedings relating to violations of tax and levy legislation that have the attributes of an administrative offence or crime shall be conducted in accordance with the procedure established by the administrative offences legislation of the Russian Federation and the criminal procedure legislation of the Russian Federation respectively.

*[3. Lost force from 01.01.2007 – Federal Law No. 58-FZ of 29.06.2004]*

**Article 11. Institutions, Concepts and Terms Used in this Code**

1. Institutions, concepts and terms contained in civil, family and other areas of legislation of the Russian Federation which are used in this Code shall have the same meaning as they have in those areas of legislation, except as otherwise provided in this Code.

2. The following terms shall be used for the purposes of this Code and other acts of tax and levy legislation: *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

- organizations – legal entities formed in accordance with the legislation of the Russian Federation and international companies (hereinafter referred to as “Russian organizations”), foreign legal entities, companies and other corporate entities possessing civil capacity that were established in accordance with the legislation of foreign states, international organizations and branches and representations of such foreign entities and international organizations that have been established in the territory of the Russian Federation (hereinafter referred to as “foreign organizations”); *[as amended by Federal Law No. 294-FZ of 03.08.2018]*

- physical persons – citizens of the Russian Federation, foreign citizens and stateless persons;

- private entrepreneurs – physical persons who have been registered in accordance with the established procedure and carry on entrepreneurial activities without forming a legal entity and heads of peasant (farm) holdings. Physical persons who carry on entrepreneurial activities without forming a legal entity but have not been registered as private entrepreneurs in violation of the requirements of the civil legislation of the Russian Federation shall not, insofar as the fulfilment of the obligations which are placed on them by this Code is concerned, have the right to plead that they are not private entrepreneurs; *[as amended by Federal Laws No. 185-FZ of 23.12.2003, No. 137-FZ of 27.07.2006]*

*[paragraph lost force from 01.01.2007 – Federal Law No. 137-FZ of 27.07.2006]*

- persons (person) – organizations and (or) physical persons;
  
- foreign unincorporated entity – an organizational form established in accordance with the legislation of a foreign state (territory) without the formation of a legal entity (in particular, a fund, a partnership, a partnership association, a trust or another form of collective investment and (or) fiduciary arrangement) that has the right in accordance with its personal law to carry on activities aimed at the derivation of income (profit) in the interests of its participants (unit holders, principals or other persons) or other beneficiaries; *[paragraph inserted by Federal Law No. 376-FZ of 24.11.2014]*
  
- foreign financial intermediaries – foreign stock exchanges and foreign depository and clearing organizations that have been included in a list to be approved by the Central Bank of the Russian Federation in consultation with the Ministry of Finance of the Russian Federation;  
*[paragraph inserted by Federal Law No. 376-FZ of 24.11.2014]*
  
- public companies – Russian and foreign organizations that are issuers of securities which (or depository receipts for which) have been listed and (or) have been admitted for circulation on one or more Russian exchanges possessing an appropriate licence or exchanges included in the list of foreign financial intermediaries;  
*[paragraph inserted by Federal Law No. 376-FZ of 24.11.2014]*
  
- [paragraphs 7-8 lost force from 01.01.2007 – Federal Law No. 137-FZ of 27.07.2006]*
  
- banks (bank) – commercial banks and other credit organizations possessing a licence issued by the Central Bank of the Russian Federation;
  
- accounts (account) – settlement (current) and other bank accounts opened on the basis of a bank account agreement, including bank accounts opened on the basis of a precious metal bank account agreement; *[as amended by Federal Laws No. 134-FZ of 28.06.2013, No. 343-FZ of 27.11.2017]*
  
- ledger accounts – accounts opened with bodies of the Federal Treasury (other bodies which open and maintain ledger accounts) in accordance with the budget legislation of the Russian Federation;  
*[paragraph inserted by Federal Law No. 137-FZ of 27.07.2006]*
  
- Federal Treasury account – a treasury account for the carrying out and recording of operations involving the accounting and distribution of revenue receipts; *[as amended by Federal Law No. 374-FZ of 23.11.2020]*
  
- source of payment of income to a taxpayer – an organization or physical person from whom a taxpayer receives income;
  
- arrears – an amount of a tax, an amount of a levy or an amount of insurance contributions which has not been paid within the time limit established by tax and levy legislation; *[as amended by Federal Law No. 243-FZ of 03.07.2016]*
  
- certificate of registration with a tax authority – a document confirming that a Russian organization, a foreign organization or a physical person is registered with the tax authority



for, accordingly, the location of a Russian organization, the location of an international organization, the location at which a foreign organization carries on activities in the territory of the Russian Federation through an economically autonomous subdivision or the place of residence of a physical person; *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

- notification of registration with a tax authority – a document confirming that an organization or a physical person, including a private entrepreneur, is registered with a tax authority on grounds established by this Code other than grounds specified by this Code as grounds for the issuance of a certificate of registration with a tax authority; *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

- seasonal production – production activity which is directly connected with natural and climatic conditions and the seasons. This term is applicable to an organization or a private entrepreneur if their production activities are not carried on in certain tax periods (quarters, halves of the year) by reason of natural and climatic conditions;

*[paragraph lost force – Federal Law No. 185-FZ of 23.12.2003]*

- location of an economically autonomous subdivision of a Russian organization – the place where that organization carries on activities through an economically autonomous subdivision; *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

- place of residence of a physical person – the address (name of constituent entity of the Russian Federation, district, town, other locality, street, building and apartment numbers) at which that physical person has been registered at his place of residence in accordance with the procedure established by the legislation of the Russian Federation. Where a physical person does not have a place of residence in the territory of the Russian Federation, at the request of that physical person the place of residence may be defined for the purposes of this Code as the place of stay of the physical person. In this respect, the place of stay of a physical person shall be understood to be the place where the physical person resides on a temporary basis according to the address (name of constituent entity of the Russian Federation, district, town, other inhabited locality, street, building number, apartment number) at which the physical person has been registered as staying in accordance with the procedure established by the legislation of the Russian Federation; *[as amended by Federal Laws No. 185-FZ of 23.12.2003, No. 229-FZ of 27.07.2010]*

- economically autonomous subdivision of an organization – any subdivision which is territorially separate from the organization and at whose location permanent workplaces are equipped. An economically autonomous subdivision shall be recognised as such irrespective of whether or not its establishment is reflected in the organization’s foundation documents or other organizational and administrative documents and of the powers vested in that subdivision. In this respect, a workplace shall be deemed permanent if it is created for more than one month;

- accounting policies for taxation purposes – the set, chosen by a taxpayer, of methods (procedures) permitted by this Code for the determination, recognition, measurement and distribution of income and (or) expenses, and for the recording of other indicators of a taxpayer’s financial and economic activities which are required for taxation purposes; *[paragraph inserted by Federal Law No. 137-FZ of 27.07.2006]*

- the territory of the Russian Federation and other territories under its jurisdiction – the territory of the Russian Federation and the territories of artificial islands, installations and structures over which the Russian Federation exercises jurisdiction in accordance with the legislation of the Russian Federation and provisions of international law; *[paragraph inserted by Federal Law No. 306-FZ of 27.11.2010]*

- deflator coefficient – a coefficient which is established annually for each ensuing calendar year and is calculated as the product of the deflator coefficient which is applied for the purposes of relevant chapters of this Code in the preceding calendar year and a coefficient which takes account of changes in consumer prices for goods (work and services) in the Russian Federation in the preceding calendar year. Except as otherwise provided by the tax and levy legislation of the Russian Federation, deflator coefficients shall be established by the federal executive body which carries out functions involving statutory regulation in the area of the analysis and forecasting of social and economic development in accordance with data in state statistical reports and, unless otherwise provided by the tax and levy legislation of the Russian Federation, must be officially published not later than 20 November of the year in which the deflator coefficients are established; *[paragraph inserted by Federal Law No. 94-FZ of 25.06.2012; as amended by Federal Laws No. 386-FZ of 29.12.2015, No. 335-FZ of 27.11.2017]*

- investment project – a time- and resource-limited set of activities concerned with the creation and subsequent operation of a new asset complex and (or) intangible assets or the modernization (reconstruction, retooling) of an existing asset complex for the purpose of setting up the production of goods (work, services) or increasing the volumes of existing production of goods (work, services) and (or) preventing (minimizing) negative impact on the environment. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*  
*[clause 2 as reworded by Federal Law No. 154-FZ of 09.07.1999]*

3. The concepts of “taxpayer”, “taxable object”, “tax base”, “tax period” and other specific concepts and terms contained in tax and levy legislation shall be used with the meanings given in the relevant articles of this Code. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

4. In relations that arise in connection with the levying of taxes in respect of the movement of goods across the customs border of the Customs Union, concepts defined by the customs legislation of the Customs Union and the customs-related legislation of the Russian Federation and, to the extent not covered therein, by this Code shall be used.  
*[clause 4 inserted by the Customs Code of the Russian Federation No. 61-FZ of 28.05.2003, as amended by Federal Laws No. 95-FZ of 29.07.2004, No. 306-FZ of 27.11.2010]*

5. Rules laid down in Part One of this Code in relation to banks shall apply to the Central Bank of the Russian Federation and the “VEB.RF” state development corporation.  
*[clause 5 inserted by Federal Law No. 137-FZ of 27.07.2006, as amended by Federal Laws No. 83-FZ of 17.05.2007, No. 325-FZ of 29.09.2019]*

**Article 11.1. Concepts and Terms Used in Relation to the Taxation of Hydrocarbon Extraction** *[inserted by Federal Law No. 268-FZ of 30.09.2013]*

1. For the purposes of this Code the following concepts and terms shall be used in relation to the taxation of hydrocarbon extraction:

1) hydrocarbon reservoir – an accounting unit of reserves of one of the types of commercial minerals referred to in subsection 3 of clause 2 of Article 337 of this Code (with the exception of associated gas) in the state balance sheet of reserves of commercial minerals at a particular subsurface site within which no other accounting units of reserves have been designated;

2) hydrocarbon deposit – the aggregate of hydrocarbon reservoirs designated for commercial exploitation in accordance with duly approved design documentation for exploitation;

3) commercial exploitation of a hydrocarbon deposit – the technological process of recovering hydrocarbons from the subsurface and bringing them to the first state in which they are of a quality conforming to a national or international standard or, where those standards do not exist, to the standard of an organization;

4) offshore hydrocarbon deposit – a hydrocarbon deposit within a subsurface site (subsurface sites) which lies (lie) wholly within the boundaries of the internal sea waters and (or) the territorial sea of the Russian Federation and (or) on the continental shelf of the Russian Federation and (or) in the Russian part (Russian sector) of the bed of the Caspian Sea;

5) new offshore hydrocarbon deposit – an offshore hydrocarbon deposit for which the date of commencement of commercial extraction of hydrocarbons falls on or after 1 January 2016 (including an offshore hydrocarbon deposit for which the date of commencement of commercial hydrocarbon extraction has not been determined as at 1 January 2016), with the exception of an offshore hydrocarbon deposit such as is referred to in clause 1.2 of Article 35 of Law No. 5003-1 of the Russian Federation of 21 May 1993 “Concerning the Customs Tariff”;

*[subsection 5 as reworded by Federal Law No. 325-FZ of 28.11.2015]*

6) date of commencement of commercial hydrocarbon extraction at a hydrocarbon deposit – the date of preparation of the state balance sheet of reserves of commercial minerals which shows the level of depletion of reserves of one or more types of hydrocarbons (with the exception of associated gas) extracted at that hydrocarbon deposit to have exceeded 1 per cent;

7) hydrocarbon extraction activities at a new offshore hydrocarbon deposit – activities carried on commencing from the date of state registration of the relevant licence for subsurface use which include one or more of the following types of activity: *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

- prospecting for and appraisal of a new offshore hydrocarbon deposit at a subsurface site which are carried out on the basis of a licence for the use of subsurface resources for both geological study (prospecting and exploration) and the extraction of commercial minerals or for exploration and the extraction of commercial minerals, including activities involving the construction, preparation for use (operation), technical maintenance, repair, reconstruction, modernization, retooling, suspension of operation, dismantling and abandonment (other work of a capital nature) of artificial islands, installations and structures and of other property required for the prospecting for and appraisal of a new offshore hydrocarbon deposit; *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

- pre-design and design and survey operations and construction of facilities on a new offshore hydrocarbon deposit (including work involving the erection (construction), creation (manufacture), preparation for use (operation), technical maintenance, repair, reconstruction, modernization and retooling (other work of a capital nature) of artificial islands, installations and structures and of other facilities required for the construction of field facilities of a new offshore hydrocarbon deposit);
- exploration and commercial exploitation of a new offshore hydrocarbon deposit and activities involving the sale of hydrocarbons extracted at that new offshore hydrocarbon deposit (including storage and delivery of hydrocarbons to recipients);
- manufacture of liquefied natural gas from natural fuel gas (including associated gas) extracted at a new offshore hydrocarbon deposit, and activities involving the sale of such liquefied natural gas (including storage and delivery of liquefied natural gas to recipients);
- processing of gas condensate extracted at a new offshore hydrocarbon deposit to produce stable condensate and natural gas liquids, and activities involving the sale of such stable condensate and natural gas liquids (including storage and delivery of those products to recipients);
- transportation of natural fuel gas (including associated gas) and (or) gas condensate extracted at a new offshore hydrocarbon deposit to appropriate places for the manufacture of liquefied natural gas and (or) the processing of gas condensate.

2. For the purposes of this Article, the level of depletion of reserves of each type of hydrocarbon extracted at a hydrocarbon deposit shall be calculated by the taxpayer independently on the basis of data in the approved state balance sheet of commercial minerals as the quotient obtained from dividing the amount of accumulated extraction of that type of hydrocarbon at the hydrocarbon deposit (including extraction losses) by the initial reserves thereof (in the case of oil – initial recoverable reserves).

Initial recoverable oil reserves which have been duly approved with account taken of increments and write-offs of oil reserves shall be determined as the sum of recoverable reserves of all categories and accumulated extraction from the commencement of exploitation of the hydrocarbon deposit. *[as amended by Federal Law No. 102-FZ of 05.04.2016]*

Initial reserves of natural fuel gas (excluding associated gas) or gas condensate which have been duly approved with account taken of increments and write-offs of natural fuel gas (excluding associated gas) or gas condensate shall be determined as the sum of reserves of natural fuel gas (excluding associated gas) or gas condensate of all categories and accumulated extraction from the commencement of exploitation of the hydrocarbon deposit. *[as amended by Federal Law No. 102-FZ of 05.04.2016]*

**Article 11.2. Online Tax Account** *[inserted by Federal Law No. 347-FZ of 04.11.2014]*

1. An online tax account is an information resource which is available on the official site of the federal executive body in charge of control and supervision in the area of taxes and levies on the “Internet” telecommunications network and which is maintained by that body in accordance with the procedure established by that body. In cases provided for in this Code, an

online tax account may be used for the exercise by taxpayers and tax authorities of their rights and obligations as established by this Code. In cases provided for in other federal laws, an online tax account may also be used by tax authorities and persons who have received access to the online tax account to exercise the rights and the fulfil the obligations established by those federal laws. *[as amended by Federal Law No. 6-FZ of 17.02.2021]*

2. An online tax account shall be used by taxpayer physical persons to receive documents from a tax authority and transmit documents (information) and data to a tax authority in electronic form with account taken of the special considerations laid down in this clause.

The procedure in accordance with which taxpayer physical persons obtain access to an online tax account shall be determined by the federal executive body in charge of control and supervision in the area of taxes and levies.

Taxpayer physical persons who have obtained access to an online tax account shall receive from a tax authority in electronic form via the online tax account documents which are used by tax authorities in exercising their powers in relations governed by tax and levy legislation.

Documents which are used by tax authorities in exercising their powers in relations governed by tax and levy legislation shall not be sent by post in paper form to taxpayer physical persons who have obtained access to an online tax account, except as otherwise provided in this clause.

In order for documents which are used by tax authorities in exercising their powers in relations governed by tax and levy legislation to be received in paper form, taxpayer physical persons who have obtained access to an online tax account shall send to any tax authority of their choice a notification of the need to receive documents in paper form.

Where taxpayer physical persons transmit documents to a tax authority through an online tax account in electronic form, documents signed with an enhanced unqualified electronic signature generated in the manner prescribed by the federal executive body in charge of control and supervision in the area of taxes and levies in accordance with the requirements of Federal Law No. 63-FZ of 6 April 2011 “Concerning Electronic Signatures” shall be recognised as electronic documents equivalent to documents in paper form signed with the taxpayer’s handwritten signature.

The provisions of this clause shall apply to levy payers who are physical persons.

The provisions of this clause shall not apply to private entrepreneurs, privately practising notaries, lawyers who have founded law offices and other persons who engage in private practice in accordance with the procedure established by the legislation of the Russian Federation with respect to the transmission to the tax authorities of documents (information) and data pertaining to the conduct by them of those activities.

*[clause 2 as reworded by Federal Law No. 130-FZ of 01.05.2016]*

3. An online tax account shall be used by a foreign organization which is registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code for the purpose of receiving documents from a tax authority and submitting documents (information) and data to a tax authority concerning the provision of services in electronic form such as are referred to in

clause 1 of Article 174.2 of this Code, with account taken of the special considerations laid down in this clause.

Access to an online tax account shall be provided to a foreign organization from the day on which it is registered with a tax authority in accordance with paragraph 1 of clause 4.6 of Article 83 of this Code and paragraph 9 of clause 2 of Article 84 of this Code.

Where a foreign organization is deregistered with a tax authority in accordance with clause 5.5 of Article 84 of this Code, access to the online tax account of that foreign organization shall be retained for the purpose of receiving documents which are used by tax authorities in exercising their powers in relations governed by tax and levy legislation. In this respect, where, after being deregistered with a tax authority on the above-mentioned ground, a foreign organization has been registered with a tax authority in accordance with paragraph 2 of clause 4.6 of Article 83 of this Code, the online tax account may not be used by that foreign organization for the purpose of the submission to the tax authority of documents (information) and data such as are referred to in paragraph 1 of this clause for one year from the day of the deregistration of the organization with the tax authority.

Where a foreign organization such as is referred to in this clause submits documents in electronic form to a tax authority via an online tax account, documents which have been signed with an enhanced unqualified electronic signature generated in accordance with a procedure to be approved by the federal executive body in charge of control and supervision in the area of taxes and levies in accordance with Federal Law No. 63-FZ of 6 April 2011 “Concerning Electronic Signatures” shall be recognised as electronic documents equivalent to paper documents signed with the handwritten signature of a representative of the organization concerned.

*[clause 3 inserted by Federal Law No. 244-FZ of 03.07.2016]*

## **CHAPTER 2. THE SYSTEM OF TAXES AND LEVIES IN THE RUSSIAN FEDERATION**

**Article 12. Types of Taxes and Levies in the Russian Federation. Powers of Legislative (Representative) State Bodies of Constituent Entities of the Russian Federation and Representative Bodies of Municipalities with Respect to the Establishment of Taxes and Levies** *[article as reworded by Federal Law No. 95-FZ of 29.07.2004]*

1. The following types of taxes and levies shall be established in the Russian Federation: federal, regional and local.
2. Federal taxes and levies shall be taxes and levies which have been established by this Code and are compulsorily payable throughout the entire territory of the Russian Federation, except as otherwise provided in clause 7 of this Article.
3. Regional taxes shall be taxes which have been established by this Code and by tax laws of constituent entities of the Russian Federation and are compulsorily payable in the territories of the relevant constituent entities of the Russian Federation, except as otherwise provided in clause 7 of this Article.

Regional taxes shall be implemented and shall cease to have effect in the territories of constituent entities of the Russian Federation in accordance with this Code and tax laws of constituent entities of the Russian Federation.

When establishing regional taxes, legislative (representative) state bodies of constituent entities of the Russian Federation shall determine the following elements of taxation according to the procedure and within the limits which are laid down in this Code: the tax rates and the procedure and time limits for the payment of the taxes, unless those elements of taxation are established by this Code. Other elements of taxation for regional taxes and taxpayers shall be determined by this Code. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

Legislative (representative) state authorities of constituent entities of the Russian Federation may establish special considerations relating to the determination of the tax base, tax reliefs and the grounds and procedure for the application thereof through tax laws according to the procedure and within the limits which are laid down in this Code. *[as amended by Federal Law No. 307-FZ of 02.11.2013]*

4. Local taxes and levies shall be taxes and levies which have been established by this Code and regulatory legal acts of representative bodies of municipalities concerning taxes and levies and are compulsorily payable in the territories of the corresponding municipalities, except as otherwise provided in this clause and clause 7 of this Article.

Local taxes and levies shall be implemented and shall cease to operate in the territories of municipalities in accordance with this Code and regulatory legal acts of representative bodies of municipalities concerning taxes and levies.

Local taxes and levies shall be established by this Code and regulatory legal acts of representative bodies of settlements (municipal districts) and urban regions (intra-urban districts) concerning taxes and levies and shall be compulsorily payable in the territories of the corresponding settlements (inter-settlement territories) and urban regions (intra-urban districts), except as otherwise provided in clause 7 of this Article. Local taxes and levies shall be implemented and shall cease to operate in the territories of settlements (inter-settlement territories) and urban regions (intra-urban districts) in accordance with this Code and regulatory legal acts of representative bodies of settlements (municipal districts) and urban regions (intra-urban districts) concerning taxes and levies. *[as amended by Federal Law No. 374-FZ of 23.11.2020]*

In an urban region with intra-urban division the powers of representative bodies of municipalities to establish, implement and terminate the operation of local taxes in the territories of intra-urban districts shall be exercised by representative bodies of the urban region with intra-urban division or by representative bodies of the corresponding intra-urban districts according to the law of a constituent entity of the Russian Federation concerning the demarcation of powers between local government bodies of an urban region with intra-urban division and local government bodies of intra-urban districts.

Local taxes and levies in the cities of federal significance Moscow, Saint Petersburg and Sevastopol shall be established by this Code and laws of those constituent entities of the Russian Federation concerning taxes and levies and shall be compulsorily payable in the territories of those constituent entities of the Russian Federation, except as otherwise

provided in clause 7 of this Article. Local taxes and levies shall be implemented and shall cease to operate in the territories of the cities of federal significance Moscow, Saint Petersburg and Sevastopol in accordance with this Code and laws of those constituent entities of the Russian Federation.

Where local taxes are established by representative bodies of municipalities (legislative (representative) state bodies of the cities of federal significance Moscow, Saint Petersburg and Sevastopol), the following elements of taxation shall be determined in accordance with the procedure and within the limits which are stipulated by this Code: tax rates and the procedure and time limits for the payment of taxes, unless those elements of taxation are established by this Code. Other elements of taxation for local taxes and the taxpayers shall be determined by this Code.

Representative bodies of municipalities (legislative (representative) state bodies of the cities of federal significance Moscow, Saint Petersburg and Sevastopol) may, in accordance with the procedure and within the limits which are laid down in this Code, establish special considerations relating to the determination of the tax base, tax reliefs and the grounds and procedure for the application thereof.

When establishing local levies, representative bodies of municipalities (legislative (representative) state bodies of the cities of federal significance Moscow, Saint Petersburg and Sevastopol) shall set the rates of the levies in accordance with the procedure and within the limits which are laid down in this Code and may establish reliefs relating to the payment of the levies and the grounds and procedure for the application thereof.

*[clause 4 as reworded by Federal Law No. 382-FZ of 29.11.2014]*

5. Federal, regional and local taxes and levies shall be abolished by this Code.

6. There may not be established any federal, regional or local taxes and levies which are not provided for by this Code.

7. This Code shall establish special tax regimes that may provide for federal taxes not specified in Article 13 of this Code and shall determine the procedure for the establishment of such taxes and the procedure for the implementation and application of those special tax regimes.

Special tax regimes may provide for exemption from the obligation to pay certain federal, regional and local taxes and levies which are specified in Articles 13 to 15 of this Code.

Legislative (representative) state authorities of constituent entities of the Russian Federation and representative bodies of municipalities shall have the right, in the cases, according to the procedure and within the limits which are laid down in this Code, to establish for special tax regimes: *[paragraph inserted by Federal Law No. 232-FZ of 13.07.2015]*

- types of entrepreneurial activity in relation to which a particular special tax regime may be applied; *[paragraph inserted by Federal Law No. 232-FZ of 13.07.2015]*

- restrictions on transferring to a special tax regime and on the application of a special tax regime; *[paragraph inserted by Federal Law No. 232-FZ of 13.07.2015]*



- tax rates depending on categories of taxpayers and types of entrepreneurial activities; *[paragraph inserted by Federal Law No. 232-FZ of 13.07.2015]*
- special considerations relating to the determination of the tax base; *[paragraph inserted by Federal Law No. 232-FZ of 13.07.2015]*
- tax reliefs and the grounds and procedure for the application thereof. *[paragraph inserted by Federal Law No. 232-FZ of 13.07.2015]*

**Article 13. Federal Taxes and Levies** *[article as reworded by Federal Law No. 95-FZ of 29.07.2004]*

The following shall be classified as federal taxes and levies:

- 1) value added tax;
- 2) excise duties;
- 3) tax on income of physical persons;
- [4) Lost force from 01.01.2010 – Federal Law No. 213-FZ of 24.07.2009]*
- 5) tax on the profit of organizations;
- 6) mineral extraction tax;
- [7) Lost force – Federal Law No. 78-FZ of 01.07.2005]*
- 8) water tax;
- 9) levies for the use of fauna and for the use of aquatic biological resources;
- 10) state duty;
- 11) tax on additional income from hydrocarbon extraction.  
*[clause 11 inserted by Federal Law No. 199-FZ of 19.07.2018]*

**Article 14. Regional Taxes** *[article as reworded by Federal Law No. 95-FZ of 29.07.2004]*

The following shall be classified as regional taxes:

- 1) tax on property of organizations;
- 2) gaming tax;
- 3) transport tax.

**Article 15. Local Taxes and Levies** *[article as reworded by Federal Law No. 382-FZ of 29.11.2014]*

Local taxes and levies shall include:

- 1) land tax;
- 2) tax on property of physical persons;
- 3) the trade levy.

**Article 16. Information on Taxes** *[article as reworded by Federal Law No. 58-FZ of 29.06.2004]*

1. Information and copies of laws and other regulatory legal acts concerning the establishment, amendment and termination of regional and local taxes shall be sent by state bodies of constituent entities of the Russian Federation and local government bodies to territorial bodies of the federal executive body in charge of control and supervision in the area of taxes and levies for the appropriate constituent entity of the Russian Federation and financial authorities of appropriate constituent entities of the Russian Federation. *[as amended by Federal Laws No. 95-FZ of 29.07.2004, No. 137-FZ of 27.07.2006, No. 335-FZ of 27.11.2017]*

2. The information referred to in clause 1 of this Article shall be submitted to territorial bodies of the federal executive body in charge of control and supervision in the area of taxes and levies for the relevant constituent entity of the Russian Federation in electronic form. The form, format and procedure for sending that information in electronic form shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

*[clause 2 inserted by Federal Law No. 302-FZ of 03.08.2018]*

**Article 17. General Conditions of the Establishment of Taxes and Levies**

1. A tax shall be considered to have been established if the taxpayers and the elements of tax assessment have been defined, and specifically: *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

- the taxable object;
- the tax base;
- the tax period;
- the tax rate;
- the procedure for the calculation of tax;
- the procedure and time limits for the payment of tax.

2. Where necessary, tax reliefs and the grounds on which they may be used by the taxpayer may also be stipulated in an act of tax and levy legislation when a tax is established. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

3. Where levies are established the payers thereof and the elements of assessment shall be determined in relation to specific levies. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

**Article 18. Special Tax Regimes** *[article as reworded by Federal Law No. 95-FZ of 29.07.2004]*

1. Special tax regimes shall be established by this Code and shall be applied in the cases and in accordance with the procedure prescribed by this Code and other acts of tax and levy legislation. Special tax regimes may also be established by federal laws adopted in accordance with this Code which provide for the conduct of experiments involving the establishment of special tax regimes. *[as amended by Federal Law No. 425-FZ of 27.11.2018]*

Special tax regimes may prescribe a special procedure for defining elements of taxation and an exemption from the obligation to pay certain taxes and levies provided for in Articles 13 to 15 of this Code.

2. The following shall be classified as special tax regimes:

1) the system of taxation for agricultural goods producers (the unified agricultural tax);

2) the simplified taxation system;

*[3) lost force – Federal Law No. 305-FZ of 02.07.2021]*

4) the system of taxation in the context of the performance of production sharing agreements;

5) the licence-based taxation system;

*[subsection 5 inserted by Federal Law No. 94-FZ of 25.06.2012]*

6) tax on professional income (on an experimental basis).

*[subsection 6 inserted by Federal Law No. 425-FZ of 27.11.2018]*

**CHAPTER 2.1. INSURANCE CONTRIBUTIONS IN THE RUSSIAN  
FEDERATION**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

**Article 18.1. Insurance Contributions** *[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. This Code establishes insurance contributions in the Russian Federation, which shall be federal and compulsorily payable in the entire territory of the Russian Federation.

2. Insurance contributions shall be abolished by this Code.

**Article 18.2. Conditions of the Establishment of Insurance Contributions** *[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. When insurance contributions are established, the payers and the following elements of assessment shall be determined in accordance with Chapter 34 of this Code:



- 1) the object of assessment to insurance contributions;
  - 2) the base for the calculation of insurance contributions;
  - 3) the computation period;
  - 4) the rate of insurance contributions;
  - 5) the procedure for the calculation of insurance contributions;
  - 6) the procedure and time limits for the payment of insurance contributions.
2. The elements of assessment to insurance contributions which are referred to in subsections 1 and 2 of clause 1 of this Article may be determined with respect to particular categories of payers of insurance contributions.