

SECTION V.2. TAX CONTROL IN THE FORM OF TAX MONITORING

[inserted by Federal Law No. 348-FZ of 04.11.2014]

CHAPTER 14.7. TAX MONITORING. REGULATIONS ON INFORMATION EXCHANGE

Article 105.26. General Provisions Concerning Tax Monitoring

1. The objective of tax monitoring shall be to check the correct calculation (withholding) and full and timely payment (remittance) of taxes, levies and insurance contributions in relation to which responsibility for the payment (remittance) thereof is placed in accordance with this Code on the organization which is the taxpayer (levy payer, payer of insurance contributions, tax agent) (hereafter in this Section referred to as “organization”).

The objective of tax monitoring in relation to a member of a consolidated group of taxpayers shall also be to check the correct determination of income received and expenses incurred by that member for the purposes of the calculation and payment of tax on profit of organizations for the consolidated group of taxpayers.

In this respect, it shall not be an objective of tax monitoring in relation to a member of a consolidated group of taxpayers to check whether other members of the consolidated group of taxpayers have correctly determined income received and expenses incurred for the purposes of the calculation and payment of tax on profit of organizations for the consolidated group of taxpayers.

[clause 1 as reworded by Federal Law No. 240-FZ of 03.07.2016]

2. Tax monitoring shall be conducted by a tax authority on the basis a decision to conduct tax monitoring.

3. Except as otherwise established by this clause, an organization shall have the right to submit an application to a tax authority for tax monitoring to be conducted provided that the following conditions are simultaneously met: *[as amended by Federal Law No. 130-FZ of 01.05.2016]*

1) the aggregate amount of value added tax, excise duties, tax on income of physical persons, tax on profit of organizations, mineral extraction tax and insurance contributions payable (remittable) to the budget system of the Russian Federation for the calendar year preceding the calendar year in which the application for tax monitoring to be conducted is submitted, not including taxes payable in connection with the movement of goods across the customs border of the Eurasian Economic Union, is not less than 100 million roubles. *[as amended by Federal Laws No. 240-FZ of 03.07.2016, No. 470-FZ of 29.12.2020]*

Taxes which an organization is obliged to pay (remit) both as a taxpayer and as a tax agent shall be taken into account in determining the aggregate amount of the taxes referred to in this subsection. *[paragraph inserted by Federal Law No. 240-FZ of 03.07.2016; as amended by Federal Law No. 470-FZ of 29.12.2020]*

[Paragraph lost force from 01.07.2020 – Federal Law No. 470-FZ of 29.12.2020]

2) the aggregate amount of income received according to data in the organization's annual accounting (financial) statements for the calendar year preceding the calendar year in which the application for tax monitoring to be conducted is submitted is not less than 1 billion roubles; *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

3) the aggregate value of assets according to data in the organization's accounting (financial) statements as at 31 December of the calendar year preceding the calendar year in which the application for tax monitoring to be conducted is submitted is not less than 1 billion roubles. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

For an organization that is a member of a consolidated group of taxpayers (including the responsible member of that group) and for organizations in relation to which tax monitoring is conducted, it shall not be obligatory for the conditions established by this clause to be met in order for a decision on the conduct of tax monitoring to be adopted in accordance with Article 105.27 of this Code.

[paragraph as reworded by Federal Law No. 470-FZ of 29.12.2020]

4. The period for which tax monitoring is conducted shall be the calendar year. *[as amended by Federal Law No. 130-FZ of 01.05.2016]*

5. The term of tax monitoring for the period specified in clause 4 of this Article shall commence from 1 January of the year of that period and shall end on 1 October of the year following that period.

Where, in a calendar year for which tax monitoring is not conducted, less than three months before the end of the tax monitoring term, a revised tax declaration (revised computation) is submitted for a tax (reporting) period of a year for which tax monitoring is or was conducted, the tax monitoring term shall be extended by no more than three months by decision of the director (deputy director) of the tax authority.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

Where, in a calendar year for which tax monitoring is not conducted, less than six months before the end of the tax monitoring term, a revised tax declaration for value added tax (excise duty) in which tax is claimed for reimbursement is submitted for a tax period of a year for which tax monitoring is or was conducted, the tax monitoring term shall be extended by no more than six months by decision of the director (deputy director) of the tax authority.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

A decision to extend the tax monitoring term shall be adopted by the director (deputy director) of a tax authority before the expiry of the period specified in paragraph 1 of this clause.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

Where the tax monitoring term is extended, the tax authority shall send the decision to extend the tax monitoring term to the organization within five days from the day on which the decision was adopted.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

Where a tax declaration (computation) or a revised tax declaration (revised computation) is submitted for a tax (reporting) period of a year for which tax monitoring was conducted, that

tax declaration (computation) or revised tax declaration (revised computation) shall be audited in the course of conducting tax monitoring whose term has not ended.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

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

6. Information exchange regulations shall set out, in particular:

1) the time limits and procedure for the submission to the tax authority of documents (information) relating to the calculation (withholding) and payment (remittance) of taxes, levies and insurance contributions in electronic form via telecommunications channels and (or) the procedure for granting access to such documents (information) via the information systems of the organization concerned at the option of that organization;

2) the procedure for making the originals of documents referred to in subsection 1 of this clause available to tax authority officials;

3) the time for which access is granted to documents (information) referred to in subsection 1 of this clause during the tax monitoring term for a particular period and the next three years after the expiry of the term (where access to such documents (information) is granted to the tax authority via the organization's information systems);

4) the composition and structure of disclosure of amounts in accounting and tax ledgers used in the organization's information systems and information on the organization's system of internal control over business operations and the correct calculation (withholding) and full and timely payment (remittance) of taxes, levies and insurance contributions.

The form of and requirements relating to information exchange regulations, the procedure for making amendments (additions) to information exchange regulations and requirements relating to an organization's information systems, including the procedure for obtaining and processing documents used by tax authorities in exercising their powers in relations governed by tax and levy legislation, the format of documents to which access is granted to the tax authority and the procedure for the receipt of access to such information systems, shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 6 as reworded by Federal Law No. 470-FZ of 29.12.2020]

7. For the purposes of conducting tax monitoring, the system of internal control over economic events and the correct calculation (withholding) and full and timely payment (remittance) of taxes, levies and insurance contributions (hereafter in this Chapter referred to as "internal control system") shall be understood to mean the totality of the organizational structure, methods and procedures approved by the organization for the ordered and efficient conduct of financial and economic activities (including the achievement of financial and operating targets and the preservation of assets), the identification, assessment, mitigation and (or) elimination of risks associated with the incorrect calculation (withholding) and incomplete and (or) late payment (remittance) of taxes, levies and insurance contributions of the organization for the purposes of the detection, correction and prevention of errors and misstatements in the calculation (withholding) of taxes, levies and insurance contributions and the full and timely payment (remittance) thereof and for the timely preparation of

accounting (financial), tax and other reports of the organization. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

The internal control system used by an organization must meet the requirements established by the federal executive body in charge of control and supervision in the area of taxes and levies for the organization of an internal control system.

[clause 7 inserted by Federal Law No. 240-FZ of 03.07.2016]

Article 105.27. Procedure for the Submission of an Application for Tax Monitoring to be Conducted and the Adoption of a Decision to Conduct (to Refuse to Conduct) Tax Monitoring

1. An application for tax monitoring to be conducted shall be submitted by an organization in relation to which tax monitoring is not conducted to the tax authority for that organization's location not later than 1 September of the year preceding the year for which tax monitoring is to be conducted. *[as amended by Federal Laws No. 130-FZ of 01.05.2016, No. 470-FZ of 29.12.2020]*

An organization which is classified as a major taxpayer in accordance with Article 83 of this Code shall submit an application for tax control to be conducted to the tax authority with which it is registered as a major taxpayer.

The form of an application for tax control to be conducted shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[1.1. Lost force from 01.07.2021 – Federal Law No. 470-FZ of 29.12.2020.]

2. The following shall be submitted together with an application for tax control to be conducted:

1) information exchange regulations; *[as amended by Federal Law No. 240-FZ of 03.07.2016]*

2) information on organizations and physical persons who/which have a direct and (or) indirect participating interest in the organization which is submitting the application for tax control to be conducted where that participating interest amounts to more than 25 per cent;

3) the organization's accounting policies for taxation purposes as effective in the calendar year in which the application for tax control to be conducted is submitted, which shall include information on the manner in which income and expenses, taxable objects and the tax base are reported by the organization in accounting and tax ledgers, and information on accounting ledgers and analytical tax ledgers; *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

4) internal documents regulating the internal control system of an organization.

[subsection 4 inserted by Federal Law No. 240-FZ of 03.07.2016]

3. An organization which has submitted an application for tax control to be conducted may, before the tax authority has adopted a decision to conduct tax monitoring or to refuse to conduct tax monitoring, withdraw it on the basis of a written application.

In the event that an application for tax monitoring to be conducted is withdrawn, that application shall not be considered to have been submitted.

3.1. Where submitted regulations on information exchange do not contain all the information specified by clause 6 of Article 105.26 of this Code, the tax authority shall, not later than one month after receiving an application for tax monitoring to be conducted, notify the organization of this and request that necessary explanations (additional documents and information) be presented and (or) that appropriate amendments (additions) be made to the regulations on information exchange within 10 days.

[clause 3.1 inserted by Federal Law No. 240-FZ of 03.07.2016]

4. After considering an application for tax control to be conducted and documents (information) submitted by an organization in accordance with clauses 2 and 3.1 of this Article, the director (deputy director) of a tax authority shall, by 1 November of the year in which the application for tax control to be conducted has been submitted, adopt one of the following decisions: *[as amended by Federal Law No. 240-FZ of 03.07.2016]*

1) a decision to conduct tax monitoring;

2) a decision to refuse to conduct tax monitoring.

5. A decision to refuse to conduct tax monitoring must be substantiated. The grounds for adopting a decision to refuse to conduct tax monitoring shall be:

1) failure by an organization to present all or some of the documents (information) required in accordance with clause 2 of this Article;

2) failure by an organization to satisfy the conditions stipulated by clause 3 of Article 105.26 of this Code;

3) non-conformity of the regulations on information exchange to the prescribed form and requirements for regulations on information exchange;

4) the non-conformity of the internal control system used by an organization to the established requirements for the organization of an internal control system.

[subsection 4 inserted by Federal Law No. 240-FZ of 03.07.2016]

6. A decision to conduct tax monitoring (a decision to refuse to conduct tax monitoring) shall be sent to the organization within five days from the day of its adoption.

7. Unless an organization in relation to which tax monitoring is conducted submits an application for the discontinuation of tax monitoring by 1 December of the year for which tax monitoring is conducted, the tax authority shall adopt a decision to conduct tax monitoring in relation to the following period.

[clause 7 as reworded by Federal Law No. 470-FZ of 29.12.2020]

A decision to conduct tax monitoring for an ensuing period shall be sent to the organization concerned before that period begins.

[clause 7 inserted by Federal Law No. 130-FZ of 01.05.2016]

Article 105.28. The Procedure for the Early Termination of Tax Monitoring

1. Tax monitoring shall be terminated early in the following cases:

1) a failure by the organization to comply with the regulations on information exchange, where this has become an impediment to the conduct of tax monitoring;

2) the discovery by the tax authority that the organization has submitted inaccurate information in the course of the conduct of tax monitoring;

3) systematic (on two or more occasions) failure to submit or late submission of documents (information) and explanations in the manner prescribed by Article 105.29 of this Code in the course of the conduct of tax monitoring. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

1.1. A tax authority shall notify an organization in electronic form of the existence of grounds for the early termination of tax monitoring within ten days from the day on which the circumstances provided for in clause 1 of this Article are established.

Where it is possible for circumstances constituting grounds for the early termination of tax monitoring to be eliminated, the organization shall, within ten days of receiving the notification referred to in paragraph 1 of this clause, take measures to eliminate those circumstances and notify the tax authority of this or submit explanations and documents (if available) confirming the absence of grounds for the early termination of tax monitoring. Explanations and accompanying documents (if available) shall be submitted to the tax authority in electronic form via telecommunications channels and (or) by means of granting access to those documents via the organization's information systems if the tax authority receives access to them.

[clause 1.1 inserted by Federal Law No. 470-FZ of 29.12.2020]

2. After considering a notification of the elimination of circumstances constituting grounds for the early termination of tax monitoring or explanations and accompanying documents (if available) submitted by the organization, or in the absence of the above, the tax authority shall, within ten days from the day of the expiry of the time limit for submitting them, adopt a decision on the early termination of tax monitoring or notify the organization in electronic form of the absence of grounds for the early termination of tax monitoring.

[clause 2 as reworded by Federal Law No. 470-FZ of 29.12.2020]

**CHAPTER 14.8. PROCEDURE FOR THE CONDUCT OF TAX MONITORING.
REASONED OPINION OF A TAX AUTHORITY**

Article 105.29. The Procedure for the Conduct of Tax Monitoring

1. Tax monitoring shall be conducted by authorized officials of a tax authority in accordance with their official duties at the location of the tax authority.

2. Where, in the process of conducting tax monitoring, inconsistencies are found in details contained in documents (information) submitted or inconsistencies are found between information submitted by the organization and information contained in documents in the

possession of the tax authorities, the tax authority shall notify the organization of this with a request to present necessary explanations within five days or to make appropriate adjustments. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

In the event that, after examining explanations presented by an organization or where none are presented, a tax authority finds evidence that taxes, levies and insurance contributions have been incorrectly calculated (withheld) or have not been paid (remitted) in full or on time, the tax authority shall be obliged to prepare a reasoned opinion in accordance with the procedure laid down in Article 105.30 of this Code, taking into account the provisions of this Article. *[as amended by Federal Laws No. 243-FZ of 03.07.2016, No. 470-FZ of 29.12.2020]*

2.1. Where a tax authority establishes evidence of the incorrect calculation (withholding) or incomplete and (or) late payment (remittance) of taxes, levies and insurance contributions, the tax authority shall, within ten days, send to the organization in electronic form a notification of the existence of grounds for the preparation of a reasoned opinion in the manner prescribed by Article 105.30 of this Code.

A notification of the existence of grounds for the preparation of a reasoned opinion shall set forth documented facts indicating the incorrect calculation (withholding) or incomplete or late payment (remittance) by an organization of taxes, levies and insurance contributions that were discovered in the course of tax monitoring, and conclusions and recommendations of the tax authority for remedying identified violations.

An organization shall have the right, within fifteen days of receiving a notification of the existence of grounds for the preparation of a reasoned opinion on the initiative of a tax authority, to submit necessary explanations to the tax authority or make appropriate adjustments, giving the tax authority notice of this in electronic form via telecommunications channels and (or) via the organization's information systems to which access has been granted to the tax authority.

If the facts discovered by the tax authority, after due consideration of the explanations (notice) submitted by the organization or in the absence of explanations (a notice) from the organization, indicate the incorrect calculation (withholding) or incomplete or late payment (remittance) of taxes, levies and insurance contributions, the tax authority shall be obliged to prepare a reasoned opinion in the manner prescribed by Article 105.30 of this Code.

[clause 2.1 inserted by Federal Law No. 470-FZ of 29.12.2020]

3. When conducting tax monitoring a tax authority shall have the right to request an organization to present necessary documents (information) and explanations associated with the correct calculation (withholding) and timely payment (remittance) of taxes, levies and insurance contributions and to engage an expert and a specialist in accordance with the procedure established by Articles 95 and 96 of this Code. *[as amended by Federal Laws No. 130-FZ of 01.05.2016, No. 243-FZ of 03.07.2016]*

4. Requested documents (information) and explanations may be presented to a tax authority in person or through a representative or transmitted electronically via telecommunications channels or via information systems of an organization to which the tax authority has been granted access. *[as amended by Federal Laws No. 240-FZ of 03.07.2016, No. 470-FZ of 29.12.2020]*

Documents in paper form shall be presented in the form of copies certified by the organization. It shall not be permitted to require notarial certification of copies of documents presented to a tax authority (to an official) unless otherwise provided by the legislation of the Russian Federation.

Where documents requested from an organization have been prepared in electronic form in formats prescribed by the federal executive body in charge of control and supervision in the area of taxes and levies, the organization shall have the right to send them to the tax authority in electronic form via telecommunications channels or via information systems of an organization to which the tax authority has been granted access. In this respect, the documents in question must be certified by the enhanced qualified electronic signature of the organization (or its representative). *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

The procedure for sending a request to present documents (information) and explanations and for presenting documents at the request of a tax authority in electronic form via telecommunications channels or via information systems of an organization to which the tax authority has been granted access shall be established by the federal executive body in charge of control and supervision in the area of taxes and levies. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

Requested documents prepared in paper form may be submitted to the tax authority in electronic form in the form of electronic images of documents (documents in paper form converted to electronic form by means of scanning them in a manner whereby their particulars are preserved). Requested information or explanations may be submitted to the tax authority in electronic form in the form of electronic images of documents.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

Electronic images of documents shall be submitted to the tax authority in the formats approved by the federal executive body in charge of control and supervision in the area of taxes and levies via telecommunications channels or via information systems of an organization to which the tax authority has been granted access and must be certified by the enhanced qualified electronic signature of the organization (or its representative).

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

5. Documents (information) and explanations which have been requested in accordance with clause 3 of this Article in the course of the conduct of tax monitoring shall be presented by an organization within ten days from the day on which the relevant request was received.

Where an organization is unable to present requested documents (information) and explanations within the time period established by this clause, that organization shall, within a day following the day on which it received the request to present documents (information) and explanations, notify tax authority officials who are conducting tax monitoring in electronic form of its inability to present documents (information) and explanations within the specified time period and of the time period within which the organization is able to present the requested documents (information) and explanations. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

The notification referred to in paragraph 1 of this clause shall be submitted in electronic form via telecommunications channels or via information systems of an organization to which the

tax authority has been granted access. *[paragraph inserted by Federal Laws No. 240-FZ of 03.07.2016, No. 470-FZ of 29.12.2020]*

On the basis of the above-mentioned notification the director (deputy director) of the tax authority may, within two days from the day of receiving it, extend the time period for the presentation of documents (information) and explanations by the organization or refuse to extend that time period, and a separate decision shall be issued accordingly.

6. A tax authority shall not have the right, in the course of conducting tax monitoring, to request an organization (or its representative) to submit documents that were previously submitted to the tax authority in the form of copies certified by the organization in paper form or in electronic form, certified by the enhanced qualified electronic signature of the organization (or its representative). *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

Article 105.30. Reasoned Opinion of a Tax Authority

1. A reasoned opinion of a tax authority (hereafter in this Chapter referred to as “reasoned opinion”) shall reflect the tax authority’s position regarding the correct calculation (withholding) and full and timely payment (remittance) of taxes, levies and insurance contributions. A reasoned opinion shall be sent to an organization in the course of the conduct of tax monitoring. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

A reasoned opinion shall be signed by the director (deputy director) of a tax authority.

The form of and requirements relating to the preparation of a reasoned opinion shall be established by the federal executive body in charge of control and supervision in the area of taxes and levies.

2. A tax authority shall prepare a reasoned opinion on its own initiative or at the request of an organization.

3. A reasoned opinion shall be prepared on the initiative of a tax authority in the event that the tax authority establishes in the course of conducting tax monitoring that taxes, levies and insurance contributions have been incorrectly calculated (withheld) or have not been paid (remitted) in full or on time by the organization. The reasoned opinion shall be sent to the organization within five days from the day on which it is prepared. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

The above-mentioned reasoned opinion may be prepared during the tax monitoring term. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

4. A request to provide a reasoned opinion shall be sent by an organization to a tax authority which is conducting tax monitoring where the organization has doubts or where there is uncertainty over matters pertaining to the correct calculation (withholding) and full and timely payment (remittance) of taxes, levies and insurance contributions in relation to a completed or planned transaction (operation) or group of interrelated transactions (operations) or in relation to other completed economic events of the organization. *[as amended by Federal Laws No. 130-FZ of 01.05.2016, No. 243-FZ of 03.07.2016]*

4.1. A request to provide a reasoned opinion must contain:

1) a description of the business objective and main conditions, including rights and obligations of the parties and time limits and conditions for making payments, for a completed or planned transaction (operation) or group of interrelated transactions (operations) and for other completed economic events of the organization;

2) information on activities of contract parties and other persons and functions performed by them with respect to a completed or planned transaction (operation) or group of interrelated transactions (operations) and with respect to other completed economic events of the organization, indicating the states and territories of which they are tax residents, and other information relating to a completed or planned transaction (operation) or group of interrelated transactions (operations) and relating to other completed economic events of the organization which is relevant to the procedure for the calculation (withholding) and payment (remittance) of taxes and levies;

3) the organization's position in regard to the procedure for the calculation (withholding) and payment (remittance) of taxes and levies in relation to a completed or planned transaction (operation) or group of interrelated transactions (operations) and with respect to other completed economic events of the organization.

[clause 4.1 inserted by Federal Law No. 130-FZ of 01.05.2016]

4.2. A request to provide a reasoned opinion may be accompanied by copies of documents confirming the information stated in the request.

A request to provide a reasoned opinion in relation to a transaction (operation) or group of interrelated transactions (operations) and other economic events of an organization may be sent by an organization not later than 1 July of the year following the period in which they occurred.

When considering a request to provide a reasoned opinion, a tax authority shall have the right to request the organization which sent the request to provide documents (information) needed for the preparation of a reasoned opinion in accordance with the procedure established by Article 105.29 of this Code.

[clause 4.2 inserted by Federal Law No. 130-FZ of 01.05.2016]

4.3. A request to provide a reasoned opinion and accompanying documents (if there are any) shall be sent to the tax authority in electronic form via telecommunications channels or via information systems of the organization to which the tax authority has been granted access.

[clause 4.3 inserted by Federal Law No. 470-FZ of 29.12.2020]

5. A reasoned opinion at the request of an organization must be sent to that organization by the tax authority which has received the request within one month from the day on which that request was received.

The time period for sending a reasoned opinion at the request of an organization may be extended by a tax authority by one month for the purpose of obtaining from that organization or from other parties documents (information) which are needed for the preparation of the reasoned opinion.

The tax authority shall notify the organization in electronic form of the extension of the period for sending a reasoned opinion within three days from the day on which the relevant decision is adopted. *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

6. An organization shall notify a tax authority which has prepared a reasoned opinion of its agreement with that reasoned opinion within one month from the day on which it is received, attaching documents confirming implementation of that reasoned opinion (if available).

An organization shall notify a tax authority which prepared a reasoned opinion regarding planned transactions (operations) or a group of interrelated transactions (operations) of the commencement (cancellation) of those transactions (operations) not later than a month from the day on which they begin to take place (were cancelled).

[paragraph inserted by Federal Law No. 130-FZ of 01.05.2016; as amended by Federal Law No. 470-FZ of 29.12.2020]

The notification referred to in this clause and accompanying documents (if there are any) confirming compliance with the reasoned opinion shall be submitted to the tax authority in electronic form via telecommunications channels or via information systems of the organization to which the tax authority has been granted access.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]

7. A reasoned opinion shall be binding on the tax authorities and on an organization during the course of tax monitoring, except where that reasoned opinion is based on incomplete or inaccurate information presented by the organization, or the fundamental conditions of a transaction (operation) or group of interrelated transactions (operations) or of another economic event do not correspond to the information presented by the organization, or at the time of the performance of the transaction (operation) or group of interrelated transactions (operations) or the occurrence of another economic event the provisions of legislation and regulatory legal acts on the basis of which the reasoned opinion was prepared have lost force (have been amended).

[clause 7 as reworded by Federal Law No. 130-FZ of 01.05.2016]

An organization shall implement a reasoned opinion by means of taking the position of the tax authority which is expressed therein into account in tax records and tax declarations (computations) (revised tax declarations (computations)) or by other means.

8. In the event that an organization disagrees with a reasoned opinion, it shall, within one month from the day of receiving it, present disagreements to the tax authority which prepared that reasoned opinion.

A tax authority which has received disagreements shall be obliged, within three days from the day of receiving them, to send those disagreements together with all materials in its possession to the federal executive body in charge of control and supervision in the area of taxes and levies for the purpose of initiating the conduct of a mutual agreement procedure within the framework of tax monitoring. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

9. A tax authority shall, not later than 1 December of the year following a period for which tax monitoring was conducted, notify the organization of the existence (non-existence) of

outstanding reasoned opinions which were sent to the organization in the course of the conduct of tax monitoring. *[as amended by Federal Law No. 130-FZ of 01.05.2016]*

10. When conducting tax monitoring a tax authority shall not have the right to send to an organization a reasoned opinion on matters relating to the checking of prices used by the organization in controlled transactions for conformity to market prices.

Article 105.31. Mutual Agreement Procedure within the Framework of Tax Monitoring
[title as amended by Federal Law No. 325-FZ of 29.09.2019]

1. The federal executive body in charge of control and supervision in the area of taxes and levies shall, after receiving disagreements and materials presented by a tax authority in accordance with clause 8 of Article 105.30 of this Code, initiate the conduct of a mutual agreement procedure within the framework of tax monitoring (hereafter in this Article referred to as “mutual agreement procedure”). *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

2. A mutual agreement procedure shall be conducted by the director (deputy director) of the federal executive body in charge of control and supervision in the area of taxes and levies within one month from the day of the receipt of disagreements and materials presented by a tax authority and with the participation of the tax authority which prepared the reasoned opinion and the organization (or a representative of the organization) which presented the disagreements.

3. Upon completion of the mutual agreement procedure the federal executive body in charge of control and supervision in the area of taxes and levies shall notify the organization of the modification of the reasoned opinion or of the upholding of the reasoned opinion.

4. The notification of the modification of a reasoned opinion or of the upholding of a reasoned opinion shall be signed by the director (deputy director) of the federal executive body in charge of control and supervision in the area of taxes and levies.

The notification shall be handed over or sent to the organization within three days from the day on which it was prepared.

5. An organization shall, within one month from the day on which a notification of the modification of a reasoned opinion or of the upholding of a reasoned opinion is received, notify the tax authority which prepared the reasoned opinion of its agreement (disagreement) with the reasoned opinion, attaching documents confirming implementation of the reasoned opinion (if available).

The notification referred to in this clause and accompanying documents (if there are any) confirming compliance with the reasoned opinion shall be submitted to the tax authority in electronic form via telecommunications channels or via information systems of the organization to which the tax authority has been granted access.

[paragraph inserted by Federal Law No. 470-FZ of 29.12.2020]