

SECTION V. TAX DECLARATION AND TAX CONTROL

[title as amended by Federal Law No. 154-FZ of 09.07.1999]

CHAPTER 13. TAX DECLARATION

[title as amended by Federal Law No. 154-FZ of 09.07.1999]

Article 80. Tax Declaration and Computations *[title as amended by Federal Law No. 243-FZ of 03.07.2016] [article as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. A tax declaration shall be a written statement or a statement of a taxpayer prepared in electronic form and transmitted via telecommunications channels with the use of an enhanced qualified electronic signature or through an online tax account, concerning taxable objects, income received and expenses incurred, sources of income, the tax base, tax reliefs, the calculated amount of tax and (or) other data which serve as a basis for the calculation and payment of tax. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012, No. 347-FZ of 04.11.2014]*

A tax declaration shall be submitted by each taxpayer for each tax which is payable by that taxpayer, except as otherwise provided in tax and levy legislation.

An advance payment computation shall be a written statement of a taxpayer prepared in electronic form and transmitted via telecommunications channels with the use of an enhanced qualified electronic signature or through an online tax account, concerning the calculation base, reliefs used, the calculated amount of an advance payment and (or) other data which serve as a basis for the calculation and payment of an advance payment. An advance payment computation shall be submitted in the cases provided for in this Code in relation to a specific tax. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012, No. 347-FZ of 04.11.2014]*

A levy computation shall be a written statement or a statement of a levy payer prepared in electronic form and transmitted via telecommunications channels with the use of an enhanced qualified electronic signature or through an online tax account, concerning objects of assessment, reliefs used, the calculated amount of a levy and (or) other data which serve as a basis for the calculation and payment of a levy, unless otherwise provided in this Code. A levy computation shall be submitted in the cases provided for in Part Two of this Code in relation to each levy. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012, No. 347-FZ of 04.11.2014]*

A tax agent shall submit to the tax authorities the computations which are provided for in Part Two of this Code. Such computations shall be submitted in accordance with the procedure which is established by Part Two of this Code in relation to a specific tax.

A computation of amounts of tax on income of physical persons calculated and withheld by a tax agent shall be a document containing information, summarized by the tax agent for all physical persons as a whole who have received income from the tax agent (an economically autonomous subdivision of the tax agent), concerning amounts of income credited and paid to them, tax deductions granted, amounts of tax calculated and withheld and other data relevant to the calculation of tax. *[paragraph inserted by Federal Law No. 113-FZ of 02.05.2015]*

An insurance contribution computation shall be a written statement, or a statement of a payer of insurance contributions which is prepared in electronic form and transmitted via telecommunications channels using an enhanced qualified electronic signature or via an online tax account, concerning an object of assessment to insurance contributions, the base for the calculation of insurance contributions, the calculated amount of insurance contributions and other details which serve as a basis for the calculation and payment of insurance contributions, except as otherwise provided in this Code. An insurance contribution computation shall be submitted in cases provided for in Chapter 34 of this Code. *[paragraph inserted by Federal Law No. 243-FZ of 03.07.2016]*

2. Tax declarations (computations) shall not be submitted to tax authorities for taxes in relation to which taxpayers are exempt from the obligation to pay them in connection with the application of special tax regimes insofar as activities in connection with which the special tax regimes are applicable or property used in carrying out those activities are concerned. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

A person deemed to be a taxpayer in respect of one or more taxes who does not carry out operations resulting in the movement of monetary resources in his bank accounts (in the cash office of an organization) and does not have taxable objects for those taxes shall submit a unified (simplified) tax declaration for the taxes in question.

The form of a unified (simplified) tax declaration and the procedure for completing it shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies in consultation with the Ministry of Finance of the Russian Federation. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

A unified (simplified) tax declaration shall be submitted to the tax authority for the location of an organization or for the place of residence of a physical person not later than the 20th of the month following a quarter, six-month period, nine-month period or calendar year which has ended.

[clause 2 as reworded by Federal Law No. 268-FZ of 30.12.2006]

3. A tax declaration (computation) shall be submitted to the tax authority where a taxpayer (levy payer, payer of insurance contributions, tax agent) is registered in the prescribed form on paper or in prescribed electronic formats together with documents which, in accordance with this Code, must accompany a tax declaration (computation). Documents which, in accordance with this Code, must accompany a tax declaration (computation) may be submitted by taxpayers and payers of insurance contributions in electronic form. *[as amended by Federal Laws No. 97-FZ of 29.06.2012, No. 243-FZ of 03.07.2016]*

Tax declarations (computations) shall be submitted to the tax authority where the taxpayer (levy payer, payer of insurance contributions, tax agent) is registered using prescribed formats in electronic form via telecommunications channels through an electronic document interchange operator which is a Russian organization and meets requirements approved by the federal executive body in charge of control and supervision in the area of taxes and levies, except where a different procedure for the presentation of information classified as state secrets is prescribed by the legislation of the Russian Federation, by the following categories of taxpayers (payers of insurance contributions): *[as amended by Federal Laws No. 134-FZ of 28.06.2013, No. 243-FZ of 03.07.2016]*

- taxpayers (payers of insurance contributions) for whom the average number of employees during the preceding calendar year exceeds 100 persons; *[paragraph inserted by Federal Law No. 134-FZ of 28.06.2013; as amended by Federal Law No. 243-FZ of 03.07.2016]*

- newly established organizations (including those established through re-organization) in which the number of employees exceeds 100 persons; *[paragraph inserted by Federal Law No. 134-FZ of 28.06.2013]*

- taxpayers (payers of insurance contributions) not mentioned in paragraphs 3 and 4 of this clause for whom such a requirement is laid down in Part Two of this Code in relation to a particular tax (insurance contributions). *[paragraph inserted by Federal Law No. 134-FZ of 28.06.2013; as amended by Federal Law No. 243-FZ of 03.07.2016]*

Information on the average number of employees shall be submitted to the tax authorities by payers of insurance contributions which make payments and other remunerations to physical persons as part of the insurance contribution computation. *[as amended by Federal Law No. 5-FZ of 28.01.2020]*

Taxpayers which have been classified in accordance with Article 83 of this Code as major taxpayers shall submit all the tax declarations (computations) which they are required to submit in accordance with this Code to the tax authority where they are registered as major taxpayers in the prescribed formats in electronic form, except where a different procedure is prescribed by the legislation of the Russian Federation for the presentation of information which is classified as state secrets. *[as amended by Federal Law No. 97-FZ of 29.06.2012]*

Blank forms of tax declarations (computations) shall be provided by tax authorities free of charge.

[clause 3 as reworded by Federal Law No. 268-FZ of 30.12.2006]

4. A tax declaration (computation) may be submitted by a taxpayer (levy payer, payer of insurance contributions, tax agent) to a tax authority in person or through a representative, sent as mail with an enclosure list or transmitted in electronic form via telecommunications channels or through an online tax account. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012, No. 347-FZ of 04.11.2014, No. 243-FZ of 03.07.2016]*

A tax authority shall not have the right to refuse to accept a tax declaration (computation) which has been submitted by a taxpayer (levy payer, payer of insurance contributions, tax agent) in the prescribed form (the prescribed format), except as otherwise provided in this Code, and shall be obliged, at the request of the taxpayer (levy payer, payer of insurance contributions, tax agent), to place a mark on a copy of the tax declaration (a copy of the computation) acknowledging acceptance and the date of receipt thereof in the case of the receipt of a tax declaration (computation) in paper form (including via a multifunctional centre for the provision of state and municipal services) or to transmit an acknowledgement of receipt to a taxpayer (levy payer, payer of insurance contributions, tax agent) in electronic form where a tax declaration (computation) is received via telecommunications channels or through an online tax account. *[as amended by Federal Laws No. 268-FZ of 30.12.2006, No. 97-FZ of 29.06.2012, No. 347-FZ of 04.11.2014, No. 243-FZ of 03.07.2016, No. 325-FZ of 29.09.2019]*

Where a tax declaration (computation) is sent by post, the day of its submission shall be deemed to be the date of despatch of the mail with the enclosure list, except as otherwise provided in this Code. Where a tax declaration (computation) is transmitted via telecommunications channels or through an online tax account, the day of its submission shall be deemed to be the date on which it is sent, except as otherwise provided in this Code. *[as amended by Federal Laws No. 347-FZ of 04.11.2014, No. 374-FZ of 23.11.2020]*

[Paragraph lost force – Federal Law No. 229-FZ of 27.07.2010]

A tax declaration for tax on income of physical persons in paper form may also be submitted by a physical person to a tax authority via a multifunctional centre for the provision of state and municipal services, which shall be obliged on accepting the tax declaration, if requested by the taxpayer, to place a mark on a copy of the tax declaration acknowledging the acceptance and date of acceptance of the tax declaration. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*

The day on which a tax declaration for tax on income of physical persons is submitted to a tax authority via a multifunctional centre for the provision of state and municipal services shall be considered to be the date on which it is accepted by the multifunctional centre for the provision of state and municipal services, except as otherwise provided in this Code. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019; as amended by Federal Law No. 374-FZ of 23.11.2020]*

4.1. A tax declaration (computation) shall be considered not to have been submitted if any of the following circumstances is established when an in-house tax audit is conducted on the basis of that tax declaration (computation):

- 1) it is established in the course of conducting tax control measures that the tax declaration (computation) was signed by an unauthorized person;
- 2) a physical person who has the right to act without a power of attorney on behalf of the taxpayer (levy payer, payer of insurance contributions, tax agent) and who signed the tax declaration (computation) was disqualified on the basis of a disqualification ruling on an administrative offence case that has entered into force and the period for which the disqualification was established had not expired before the date of the submission of the tax declaration (computation) to the tax authority;
- 3) the Unified State Register of Acts of Civil Status contains information according to which the date of death of a physical person is earlier than the date on which the tax declaration (computation) was signed with the enhanced qualified electronic signature of that physical person;
- 4) with respect to a person who has the right to act without a power of attorney on behalf of the taxpayer (levy payer, payer of insurance contributions, tax agent) and who signed the tax declaration (computation), an entry to the effect that details of that person are inaccurate was made in the Unified State Register of Legal Entities before the date on which that tax declaration (computation) was submitted to the tax authority;

5) with respect to a taxpayer (levy payer, payer of insurance contributions, tax agent) that is an organization, an entry concerning the termination of the legal entity (by means of re-organization, liquidation or exclusion from the Unified State Register of Legal Entities by decision of the registering body) was made in the Unified State Register of Legal Entities before the date on which that person submitted the tax declaration (computation) to the tax authority;

6) the circumstances provided for in clause 5.3 of Article 174 or clause 7 of Article 431 of this Code.

[clause 4.1 inserted by Federal Law No. 374-FZ of 23.11.2020]

4.2. If any of the circumstances referred to in subsections 1 to 4 and 6 of clause 4.1 of this Article is established, the tax authority shall be obliged, not later than five days from the day on which the circumstance is established, except as otherwise provided by this Code, to notify the taxpayer (levy payer, payer of insurance contributions, tax agent) of the deemed non-submission of the tax declaration (computation) in question.

The form and format of the notification of the deemed non-submission of a tax declaration (computation) shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 4.2 inserted by Federal Law No. 374-FZ of 23.11.2020]

5. A tax declaration (computation) which is submitted must indicate the taxpayer identification number, unless otherwise provided by this Code.

A taxpayer (levy payer, payer of insurance contributions, tax agent) or its representative shall sign a tax declaration (computation) to confirm that the information given in the tax declaration (computation) is accurate and complete. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

Where the accuracy and completeness of information given in a tax declaration (computation), including with the use of an enhanced qualified electronic signature where a tax declaration (computation) is submitted in electronic form, is confirmed by an authorized representative of a taxpayer (levy payer, payer of insurance contributions, tax agent), the basis of the representation (the name of the document confirming authority to sign the tax declaration (computation)) shall be indicated in the tax declaration (computation). In this respect, the tax declaration (computation) shall be accompanied by a copy of a document confirming the authority of the representative to sign the tax declaration (computation) or a document in electronic form confirming that authority, signed with the enhanced qualified signature of the principal. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012, No. 243-FZ of 03.07.2016, No. 374-FZ of 23.11.2020]*

The format of a document confirming the authority of a representative to sign a tax declaration (computation) in electronic form and the procedure for sending it via telecommunications channels shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies. *[paragraph reworded by Federal Law No. 374-FZ of 23.11.2020]*

6. A tax declaration (computation) shall be submitted within the time limits which are established by tax and levy legislation.

7. The forms and procedures for completing the forms of tax declarations (computations) and the formats and procedures for the submission of tax declarations (computations) in electronic form and accompanying documents in accordance with this Code in electronic form shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies in consultation with the Ministry of Finance of the Russian Federation. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012]*

[Paragraph lost force – Federal Law No. 229-FZ of 27.07.2010]

The federal executive body in charge of control and supervision in the area of taxes and levies shall not have the right to include in the form of a tax declaration (computation) and tax authorities shall not have the right to require taxpayers (levy payers, payers of insurance contributions, tax agents) to include in a tax declaration (computation) information which is not related to the calculation and (or) payment of taxes, levies and insurance contributions, with the exception of: *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 243-FZ of 03.07.2016]*

- 1) the type of document: primary (corrective);
- 2) the name of the tax authority;
- 3) the location of an organization (or of an economically autonomous subdivision of an organization) or the place of residence of a physical person;
- 4) the surname, first name and patronymic of a physical person or the full name of an organization (or of an economically autonomous subdivision of an organization);
- 5) the contact telephone number of the taxpayer or payer of insurance contributions; *[as amended by Federal Law No. 243-FZ of 03.07.2016]*
- 6) information which is required to be included in a tax declaration in accordance with Chapters 23 and 30 of this Code; *[as amended by Federal Law No. 325-FZ of 29.09.2019]*
- 7) information on the average number of employees who must be included in the insurance contribution computation.
[subsection 7 inserted by Federal Law No. 5-FZ of 28.01.2020]

[8. Lost force from 01.01.2011 – Federal Law No. 306-FZ of 27.11.2010]

9. Special considerations relating to the submission of tax declarations in the context of the performance of production sharing agreements are laid down in Chapter 26.4 of this Code.

10. Special considerations relating to the fulfilment of the obligation to submit tax declarations by means of the payment of a declaration payment are laid down in the federal law concerning the simplified procedure for the declaration of income by physical persons.
[clause 10 inserted by Federal Law No. 265-FZ of 30.12.2006]

11. Special considerations relating to the submission to a tax authority of a tax declaration of a consolidated group of taxpayers are set forth in Chapter 25 of this Code.

[clause 11 inserted by Federal Law No. 321-FZ of 16.11.2011]

12. The rules laid down in this Article shall also apply to other persons who have an obligation to submit a tax declaration (computation) in accordance with Part Two of this Code.

[clause 12 inserted by Federal Law No. 134-FZ of 28.06.2013]

Article 81. Amending a Tax Declaration and Computations *[title as amended by Federal Law No. 243-FZ of 03.07.2016] [article as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. In the event that a taxpayer discovers that information has not been disclosed or has not been fully disclosed in a tax declaration which it has submitted to a tax authority, or discovers errors which result in an understatement of the amount of tax payable, the taxpayer shall be obliged to make necessary amendments to the tax declaration and to submit a revised tax declaration to the tax authority in accordance with the procedure established by this Article.

In the event that a taxpayer discovers in a tax declaration which it has submitted to a tax authority inaccuracies or errors which do not result in an understatement of the amount of tax payable, the taxpayer shall have the right to make necessary amendments to the tax declaration and to submit a revised tax declaration to the tax authority in accordance with the procedure established by this Article. In this respect, a revised tax declaration which has been submitted after the expiry of the established time limit for the filing of a declaration shall not be considered to have been submitted late.

2. Where a revised tax declaration is submitted to a tax authority before the expiry of the time limit for the filing of a tax declaration, it shall be considered to have been filed on the day of the filing of the revised tax declaration.

3. Where a revised tax declaration is submitted to a tax authority after the expiry of the time limit for the filing of a tax declaration, but before the expiry of the time limit for the payment of tax, the taxpayer shall be exempt from liability if the revised tax declaration was submitted before the taxpayer learned that the tax authority had discovered the non-disclosure or incomplete disclosure of information in the tax declaration or errors resulting in an understatement of the amount of tax payable, or that an on-site tax audit had been scheduled.

4. Where a revised tax declaration is submitted to a tax authority after the expiry of the time limit for the filing of a tax declaration and the time limit for the payment of tax, the taxpayer shall be exempt from liability in the event that:

1) the revised tax declaration is submitted before the taxpayer learns that the tax authority has discovered the non-disclosure or incomplete disclosure of information in the tax declaration or errors resulting in an understatement of the amount of tax payable, or that an on-site tax audit has been scheduled with respect to the tax in question for the period in question, provided that it paid the missing amount of tax and corresponding penalties prior to submitting the revised tax declaration;

2) the revised tax declaration is submitted after the conduct of an on-site tax audit for the tax period in question which did not result in the discovery of the non-disclosure or incomplete disclosure of information in the tax declaration or of errors resulting in an understatement of the amount of tax payable.

5. A revised tax declaration shall be submitted by a taxpayer to the tax authority where it is registered.

A revised tax declaration (computation) shall be submitted to a tax authority using the form which was valid in the tax period for which the amendments in question are made.

6. In the event that a tax agent discovers that information has not been disclosed or has not been fully disclosed in a computation which it has submitted to a tax authority, or discovers errors therein which result in an understatement or overstatement of the amount of tax to be remitted, the tax agent shall be obliged to make necessary amendments and submit a revised computation to the tax authority in accordance with the procedure established by this Article.

A revised computation which is submitted by a tax agent to a tax authority must contain data relating only to those taxpayers in relation to which the non-disclosure or incomplete disclosure of information or errors resulting in an understatement of the amount of tax have been discovered.

The provisions laid down in clauses 3 and 4 of this Article concerning exemption from liability shall also apply in relation to tax agents when they submit revised computations.

6.1. Where the participant in an investment partnership agreement which is the managing partner responsible for the maintenance of tax records (hereafter in this Article referred to as “managing partner responsible for the maintenance of tax records”) has provided a copy of a revised computation of the financial result of the investment partnership to participants in the investment partnership agreement, taxpayers who pay tax on profit of organizations or tax on income of physical persons in connection with their participation in the investment partnership agreement shall be obliged to submit a revised tax declaration (computation).

The revised tax declaration (computation) must be submitted to the tax authority where a participant in the investment partnership agreement is registered not later than fifteen days from the day on which a copy of the revised computation of the financial result of the investment partnership agreement was transmitted to that participant.

In this respect, if the revised tax declaration (computation) is submitted to the tax authority within the time limits specified in paragraph 2 of this clause, a participant in an investment partnership agreement who is not the managing partner responsible for the maintenance of tax records shall be exempt from liability.

Where a participant in an investment partnership agreement appeals against acts or decisions of a tax authority which have changed the financial results of the investment partnership, that participant shall be obliged to submit a revised tax declaration (computation) not later than fifteen days from the day on which the higher tax authority adopts a decision on the appeal.

[clause 6.1 inserted by Federal Law No. 336-FZ of 28.11.2011]

7. The rules laid down in this Article shall also apply in relation to revised computations of levies and insurance contributions and shall extend to payers of levies and insurance contributions. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

CHAPTER 14. TAX CONTROL

Article 82. General Provisions Concerning Tax Control *[title as amended by Federal Law No. 137-FZ of 27.07.2006]*

1. Tax control shall be understood to mean activities carried out by authorized bodies involving the checking of compliance with tax and levy legislation in accordance with the procedure established by this Code. *[paragraph inserted by Federal Law No. 137-FZ of 27.07.2006; as amended by Federal Laws No. 243-FZ of 03.07.2016, No. 546-FZ of 27.12.2018]*

Tax control shall be exercised by officials of tax authorities within the limits of their authority by means of carrying out tax audits, obtaining explanations from taxpayers, tax agents, levy payers and payers of insurance contributions, checking accounting and reporting data, inspecting premises and areas used to derive income (profit) and by other means provided for by this Code. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]*

Special considerations relating to the exercise of tax control in the context of the performance of production sharing agreements are determined by Chapter 26.4 of this Code. *[paragraph inserted by Federal Law No. 65-FZ of 06.06.2003]*

Special considerations relating to the exercise of tax control in the form of tax monitoring are established by Section V.2 of this Code. *[paragraph inserted by Federal Law No. 348-FZ of 04.11.2014]*

[2. Lost force – Federal Law No. 58-FZ of 29.06.2004]

3. Tax authorities, customs authorities, internal affairs bodies, investigative bodies and administrative bodies of state non-budgetary funds of the Russian Federation shall, according to a procedure to be determined by agreement among them, inform one another of materials in their possession concerning violations of tax and levy legislation and concerning tax crimes, concerning measures taken to stop their occurrence and concerning tax audits conducted by them, and shall exchange other necessary information for the purpose of carrying out their assigned tasks.

[clause 3 inserted by Federal Law No. 154-FZ of 09.07.1999, as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 213-FZ of 24.07.2009, No. 404-FZ of 28.12.2010, No. 243-FZ of 03.07.2016]

4. In exercising tax control it shall not be permitted to collect, store, use or disseminate information concerning a taxpayer (levy payer, payer of insurance contributions, tax agent) which has been received in violation of the provisions of the Constitution of the Russian Federation, international agreements of the Russian Federation, this Code or federal laws or in violation of a requirement to maintain the confidentiality of information which constitutes the professional secrets of other persons, and in particular legal secrets and audit secrets.

It shall be permitted for documents (information) obtained from audit organizations (individual auditors) in cases provided for in Article 93.2 of this Code to be gathered, stored

and used for tax control purposes. *[paragraph inserted by Federal Law No. 231-FZ of 29.07.2018]*
[clause 4 inserted by Federal Law No. 154-FZ of 09.07.1999, as amended by Federal Laws No. 200-FZ of 11.07.2011, No. 243-FZ of 03.07.2016, No. 340-FZ of 27.11.2017]

5. The existence of the circumstances specified in clause 1 of Article 54.1 of the Code and (or) a failure to satisfy the conditions specified in clause 2 of Article 54.1 of this Code shall be proven by a tax authority in the process of conducting tax control measures in accordance with Sections V, V.1 and V.2 of this Code.

[clause 5 inserted by Federal Law No. 163-FZ of 18.07.2017]

6. Where an international agreement of the Russian Federation on taxation issues provides for a competent authority of a foreign state (territory) to participate in the exercise, to an appropriate extent, of tax control in the Russian Federation, a tax audit and tax monitoring may be conducted with the participation of such competent authority upon its request in accordance with international agreements of the Russian Federation and this Code.

In the event that a tax authority adopts a decision to conduct a tax audit or tax monitoring with the participation of a competent authority of a foreign state (territory), the federal executive body in charge of control and supervision in the area of taxes and levies shall, in a manner to be determined by that body, provide that competent authority with information on the conduct of the tax audit or tax monitoring, including information on the tax authority which adopted the decision to conduct the tax audit or tax monitoring, the time and place at which the tax audit or tax monitoring is to be conducted and the procedure and conditions established by this Code for the conduct of the tax audit or tax monitoring.

The procedure for arranging the participation of and the conditions of participation of a competent authority of a foreign state (territory) in a tax audit or tax monitoring shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 6 inserted by Federal Law No. 340-FZ of 27.11.2017]

Article 83. Registration of Organizations and Physical Persons *[title as amended by Federal Law No. 185-FZ of 23.12.2003]*

1. For the purposes of tax control organizations and physical persons must be registered with the tax authorities for the location of an organization, the location of its economically autonomous subdivisions, the place of residence of a physical person and the location of immovable property and means of transport which belong to them and on other grounds provided for in this Code. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 185-FZ of 23.12.2003, No. 137-FZ of 27.07.2006, No. 229-FZ of 27.07.2010]*

Organizations which have economically autonomous subdivisions located in the territory of the Russian Federation must register with the tax authorities for the location of each economically autonomous subdivision. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

The Ministry of Finance of the Russian Federation shall have the right to establish special considerations relating to the registration with the tax authorities of major taxpayers, taxpayers referred to in clause 1 of Article 275.2 of this Code, foreign organizations, foreign citizens and stateless persons. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

[Paragraph lost force – Federal Law No. 325-FZ of 29.09.2019]

Special considerations relating to the registration of taxpayers in the context of the performance of production sharing agreements are determined by Chapter 26.4 of this Code.

[paragraph inserted by Federal Law No. 65-FZ of 06.06.2003]

The federal executive body in charge of control and supervision in the area of taxes and levies shall have the right to lay down special considerations relating to the registration with the tax authorities of organizations not referred to in paragraphs 3 and 5 of this clause based on the volume of receipts of taxes (levies, insurance contributions) and (or) financial and economic indicators (including aggregate amount of income received, average number of employees and value of assets). *[paragraph inserted by Federal Law No. 424-FZ of 27.11.2018; as amended by Federal Law No. 325-FZ of 29.09.2019]*

1.1 Management companies of closed mutual investment funds to which immovable property of those mutual investment funds has been transferred for fiduciary management must be registered with the tax authorities for the location of that immovable property.

[clause 1.1 inserted by Federal Law No. 248-FZ of 23.07.2013]

2. The registration of organizations and of private entrepreneurs with a tax authority shall take place irrespective of the circumstances to which this Code links the origination of an obligation to pay a certain tax or levy. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

3. The registration of a Russian organization with the tax authorities for the location of the organization and the location of a branch or representation of the organization and the registration of a private entrepreneur with the tax authorities for his place of residence shall be carried out on the basis of information contained in the Unified State Register of Legal Entities and the Unified State Register of Private Entrepreneurs. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 230-FZ of 29.07.2018]*

4. The registration of a Russian organization with the tax authorities for the location of its economically autonomous subdivisions (other than a branch or representation) shall be carried out by the tax authorities on the basis of notices presented (sent) by that organization in accordance with clause 2 of Article 23 of this Code.

The registration (deregistration) of a foreign organization with the tax authorities for locations where it carries on activities in the territory of the Russian Federation: *[as amended by Federal Law No. 347-FZ of 04.11.2014]*

- through an accredited branch or representation shall be carried out on the basis of information contained in the state register of accredited branches and representations of foreign legal entities; *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*

- through a division of a foreign non-commercial non-governmental organization shall be carried out on the basis of information contained in the Unified State Register of Legal Entities; *[paragraph inserted by Federal Law No. 230-FZ of 29.07.2018]*

- through a branch or representation of an international organization or a foreign non-commercial non-governmental organization shall be carried out on the basis of information contained in the register of branches and representations of international organizations and foreign non-commercial non-governmental organizations which is reported by the body referred to in clause 9 of Article 85 of this Code; *[paragraph inserted by Federal Law No. 230-FZ of 29.07.2018]*

- through a representation of a foreign religious organization shall be carried out on the basis of information contained in the register of representations of foreign religious organizations opened in the Russian Federation which is reported by the body referred to in clause 9 of Article 85 of this Code; *[paragraph inserted by Federal Law No. 230-FZ of 29.07.2018]*

- through other economically autonomous subdivisions shall be carried out on the basis of an application for the registration (deregistration) of a foreign organization. An application for registration shall be submitted by a foreign organization to a tax authority not later than 30 calendar days from the day on which it begins to carry on activities in the territory of the Russian Federation. An application for deregistration shall be submitted by a foreign organization not later than 15 calendar days from the day on which it ceases activities in the territory of the Russian Federation. When submitting a registration (deregistration) application, a foreign organization shall present to the tax authority together with that application the documents which are necessary for its registration (deregistration), the list of which shall be approved by the Ministry of Finance of the Russian Federation. *[as amended by Federal Law No. 230-FZ of 29.07.2018]*

[Paragraph lost force – Federal Law No. 230-FZ of 29.07.2018]

Where an organization has a number of economically autonomous subdivisions in one municipality or in the cities of federal significance Moscow, Saint Petersburg and Sevastopol in territories which are under the jurisdiction of different tax authorities, the registration of the organization may be carried out by the tax authority for the location of one of the economically autonomous subdivisions to be designated by the organization itself. The choice of tax authority shall be indicated by the organization in the notification which is presented (sent) by a Russian organization to the tax authority for its location and by a foreign organization to its chosen tax authority. *[as amended by Federal Law No. 379-FZ of 29.11.2014]*
[clause 4 as reworded by Federal Law No. 229-FZ of 27.07.2010]

[4.1. Lost force from 01.01.2017 – Federal Law No. 242-FZ of 30.07.2010]

4.2. Where FIFA (Fédération Internationale de Football Association), subsidiary organizations of FIFA, counterparties of FIFA and confederations and national football associations which are referred to in the Federal Law “Concerning the Preparation and Staging in the Russian Federation of the 2018 FIFA World Cup, the 2017 FIFA Confederations Cup and the 2020 UEFA European Football Championship and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation” and are foreign organizations carry on activities through economically autonomous subdivisions in the territory of the Russian Federation, the registration of such organizations with a tax authority shall be carried out on the basis of notifications sent by those organizations to the tax authority. *[as amended by Federal Law No. 101-FZ of 01.05.2019]*

The form of a notification on the basis of which organizations referred to in paragraph 1 of this clause are to be registered shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 4.2 inserted by Federal Law No. 108-FZ of 07.06.2013]

4.3. The registration of an organization as the responsible member of a consolidated group of taxpayers shall be carried out by the tax authority which registered the agreement on the creation of the consolidated group of taxpayers in accordance with Article 25.3 of this Code within five days from the date of its registration, and within the same time period the organization shall be issued (sent) a notification of registration with the tax authority as the responsible member of a consolidated group of taxpayers.

[clause 4.3 inserted by Federal Law No. 248-FZ of 23.07.2013]

4.4. The registration of an organization as the participant in an investment partnership agreement which is the managing partner responsible for the maintenance of tax records shall be carried out by the tax authority to which a copy of the investment partnership agreement is sent within five days on which it is received or notice of the performance of the functions of managing partner is given in accordance with Article 24.1 of this Code, and within the same time period the organization shall be issued (sent) a notification of registration with the tax authority as the participant in an investment partnership agreement which is the managing partner responsible for the maintenance of tax records under the investment partnership agreement.

The registration of an organization as the participant in an investment partnership agreement which is the managing partner responsible for the maintenance of tax records shall be carried out by a tax authority separately for each investment partnership agreement.

[clause 4.4 inserted by Federal Law No. 248-FZ of 23.07.2013]

4.5. The registration (deregistration) of a foreign organization with a tax authority as a tax resident of the Russian Federation shall be carried out by a tax authority on the basis of a notice from that foreign organization of self-declaration as a tax resident of the Russian Federation (of renunciation of the status of tax resident of the Russian Federation) such as is provided for in clause 8 of Article 246.2 of this Code.

[clause 4.5 inserted by Federal Law No. 32-FZ of 15.02.2016]

4.6. The registration (deregistration) with a tax authority of a foreign organization which provides services in electronic form such as are referred to in clause 1 of Article 174.2 of this Code for which the place of sale is deemed to be the territory of the Russian Federation (with the exception of a foreign organization which provides such services through an economically autonomous subdivision located in the territory of the Russian Federation) and makes settlements directly with the purchasers of those services, and of a foreign intermediary organization which is deemed to be a tax agent in accordance with clause 3 of Article 174.2 of this Code (with the exception of a foreign organization which carries on entrepreneurial activities with involvement in settlements directly with purchasers of the above-mentioned services through an economically autonomous subdivision located in the territory of the Russian Federation), shall be carried out by the tax authority on the basis of a registration (deregistration) application and other documents, a list of which shall be approved by the Ministry of Finance of the Russian Federation, except in cases where a foreign organization is deregistered with a tax authority in accordance with clause 5.5 of Article 84 of this Code. A

registration (deregistration) application shall be submitted to a tax authority by foreign organizations such as are referred to in this paragraph not later than 30 calendar days from the day on which those services begin (cease) to be provided.

The registration with a tax authority of a foreign organization which was previously deregistered in accordance with clause 5.5 of Article 84 of this Code shall be carried out by the tax authority on the basis of a registration application and the documents referred to in paragraph 1 of this clause.

[clause 4.6 as amended by Federal Law No. 335-FZ of 27.11.2017]

4.7. The registration (deregistration) with a tax authority of an international organization which is deemed to be a payer of insurance contributions in accordance with Article 419 of this Code shall be carried out by a tax authority on the basis of an application from that international organization for registration (deregistration) as a payer of insurance contributions.

[clause 4.7 inserted by Federal Law No. 243-FZ of 03.07.2016]

4.8. The registration (deregistration) of a Russian organization with a tax authority as a tax agent such as is referred to in clause 7.1 of Article 226 of this Code shall be carried out by tax authorities on the basis of an application submitted by that organization to the tax authority for its own location in electronic form through telecommunications channels or via an online tax account within five days from the day on which that application is received, and within the same time period the organization shall be sent a notification of registration (deregistration) with the tax authority concerned as a tax agent.

[clause 4.8 inserted by Federal Law No. 399-FZ of 30.11.2016]

4.9. The registration with a tax authority of an organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered, and which is not registered with the tax authorities, in connection with the opening of a correspondent account for that organization with a Russian bank shall be carried out by a tax authority on the basis of an application for the registration of the organization concerned submitted to the tax authority by that organization or by that Russian bank.

Where a registration application is submitted to a tax authority by an organization such as is referred to in paragraph 1 of this clause, documents required for registration with the tax authority according to a list to be approved by the Ministry of Finance of the Russian Federation shall be submitted to the tax authority together with that application.

Where a Russian bank submits an application for the registration of an organization such as is referred to in paragraph 1 of this clause to a tax authority in connection with the opening of a correspondent account for that organization with that Russian bank, documents required for the registration of the organization concerned according to a list to be approved by the Ministry of Finance of the Russian Federation need not be submitted to the tax authority together with that application.

[clause 4.9 inserted by Federal Law No. 325-FZ of 29.09.2019]

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

The registration and deregistration of an organization or physical person with the tax authority at the location of immovable property and (or) means of transport belonging to them shall be carried out on the basis of information supplied by the bodies and persons referred to in Article 85 of this Code. An organization must be registered with the tax authorities at the location of immovable property which belongs to it by right of ownership or on the basis of economic jurisdiction or operational management. *[as amended by Federal Laws No. 185-FZ of 23.12.2003, No. 229-FZ of 27.07.2010]*

For the purposes of this article the location of property shall be:

1) in the case of waterborne means of transport (excluding small vessels) – the place of registration of the means of transport;

[subsection 1 as reworded by Federal Law No. 347-FZ of 04.11.2014]

1.1) in the case of aerial means of transport – the location or place of residence (place of stay) of the physical person who is the owner of the means of transport, or, if these do not exist, the place of registration of the means of transport;

[subsection 1.1 inserted by Federal Law No. 347-FZ of 04.11.2014; as amended by Federal Law No. 325-FZ of 29.09.2019]

2) in the case of means of transport other than those referred to in subsections 1 and 1.1 of this clause: the location of the organization (or an economically autonomous subdivision thereof) or the place of residence (place of stay) of a physical person at which the means of transport has been registered in accordance with the legislation of the Russian Federation; *[as amended by Federal Laws No. 58-FZ of 29.06.2004, No. 248-FZ of 23.07.2013, No. 306-FZ of 02.11.2013, No. 347-FZ of 04.11.2014]*

3) in the case of other immovable property: the place where the property is actually situated.

[as amended by Federal Law No. 154-FZ of 09.07.1999]

5.1. The rules laid down in clause 5 of this Article shall also apply in relation to immovable property and means of transport held in state or municipal ownership and forming part of the property of organizations (including in accordance with a concession agreement) over which those organizations have been granted rights of possession, use and disposal or rights of possession and use, and in relation to immovable property constituting property of closed mutual investment funds that has been placed under the fiduciary management of management companies.

[clause 5.1 inserted by Federal Law No. 229-FZ of 27.07.2010, as amended by Federal Law No. 248-FZ of 23.07.2013]

5.2. The registration of a Russian organization established as a result of a re-organization in the form of a conversion of form or a merger and of a Russian organization which has been re-organized through acquisition with the tax authority for the location of immovable property which belonged to the re-organized (acquired) organization shall be carried out on the basis of information on the re-organization of the Russian organization which is contained in the Unified State Register of Legal Entities.

[clause 5.2 inserted by Federal Law No. 347-FZ of 04.11.2014]

6. The registration of a privately practising notary shall be carried out by a tax authority at his place of residence on the basis of information supplied by the bodies referred to in Article 85 of this Code. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

The registration of a lawyer shall be carried out by a tax authority at his place of residence on the basis of information supplied by the law chamber of a constituent entity of the Russian Federation in accordance with Article 85 of this Code. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

The registration of an arbitration manager or a privately practising appraiser or patent attorney shall be carried out by the tax authority for their place of residence on the basis of information reported in accordance with Article 85 of this Code. *[paragraph inserted by Federal Law No. 243-FZ of 03.07.2016; as amended by Federal Law No. 401-FZ of 30.11.2016]*

A mediator shall be registered by the tax authority for the place of residence of the physical person concerned (place of stay if the physical person does not have a place of residence in the territory of the Russian Federation) on the basis of an application submitted by that physical person to any tax authority of his choice. *[paragraph inserted by Federal Law No. 401-FZ of 30.11.2016] [clause 6 as reworded by Federal Law No. 185-FZ of 23.12.2003]*

7. The registration of a physical person with a tax authority shall be carried out by the tax authority where he resides (where he is staying if the physical person does not have a place of residence in the territory of the Russian Federation) on the basis of birth information contained in the Unified State Register of Records of Acts of Civil Status, and (or) information received in accordance with clauses 1 to 6, 8 and 13 of Article 85 of this Code, or on the basis of an application submitted by the physical person to any tax authority of his choosing. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

The registration with a tax authority of a physical person who is not a private entrepreneur and does not have in the territory of the Russian Federation a place of residence (place of stay) or immovable property and (or) means of transport belonging to him shall be carried out on the basis of an application of that physical person by the tax authority to which the physical person has chosen to submit that application. *[paragraph inserted by Federal Law No. 232-FZ of 29.07.2018] [clause 7 as reworded by Federal Law No. 243-FZ of 03.07.2016]*

[7.1. Lost force from 01.01.2017 – Federal Law No. 243-FZ of 03.07.2016]

7.2. The registration (deregistration) of a physical person as a payer of insurance contributions who is recognised as such in accordance with Article 419 of this Code shall be carried out by the tax authority for his place of residence (place of stay if the physical person does not have a place of residence in the territory of the Russian Federation) on the basis of an application of that physical person for registration (deregistration) as a payer of insurance contributions which is submitted to any tax authority of his choosing. *[clause 7.2 inserted by Federal Law No. 243-FZ of 03.07.2016]*

7.3. A physical person (other than persons such as are referred to in Article 227.1 of this Code) who is not a private entrepreneur and renders services to a physical person for personal, domestic and (or) other similar needs without engaging hired workers shall be

registered (deregistered) in that capacity by the tax authority for the place of residence of that physical person (place of stay if the physical person does not have a place of residence in the territory of the Russian Federation) on the basis of a notification submitted by him to any tax authority of his choice concerning activities (the cessation of activities) involving the provision of services to a physical person for personal, domestic and (or) other similar needs.

[clause 7.3 inserted by Federal Law No. 401-FZ of 30.11.2016]

7.4. The registration with a tax authority of a foreign citizen or a stateless person who is not a private entrepreneur and does not have in the territory of the Russian Federation a place of residence (place of stay) or immovable property and (or) means of transport belonging to him, or who is not registered with the tax authorities on grounds established by this Code, shall be carried out by the tax authority for the location of the organization or the place of residence of the private entrepreneur which (who) is the source of income paid to the foreign citizen or stateless person in question on the basis of information submitted by that organization or private entrepreneur in accordance with clause 2 of Article 230 of this Code.

Where there are multiple organizations (private entrepreneurs) that are sources of income paid to a foreign citizen or a stateless person referred to in paragraph 1 of this clause, the person in question shall be registered with the tax authority on the basis of the first set of information submitted in accordance with clause 2 of Article 230 of this Code.

[clause 7.4 inserted by Federal Law No. 325-FZ of 29.09.2019]

[8. Lost force – Federal Law No. 248-FZ of 23.07.2013]

9. Where taxpayers experience difficulties in determining their place of registration, a decision shall be taken by the tax authority on the basis of information provided by the taxpayers. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

10. Tax authorities must, on the basis of available data and information concerning taxpayers, ensure the registration (deregistration) of and recording of details concerning taxpayers. *[as amended by Federal Laws No. 185-FZ of 23.12.2003, No. 229-FZ of 27.07.2010]*

Article 84. Procedure for the Registration and Deregistration of Organizations and Physical Persons. Taxpayer Identification Number *[title as amended by Federal Law No. 185-FZ of 23.12.2003]*

1. The registration and deregistration of organizations and physical persons with tax authorities on grounds provided for in this Code and the amendment of information held by tax authorities concerning such organizations and physical persons shall be carried out in accordance with the procedure established by the Ministry of Finance of the Russian Federation.

In the case of the registration of physical persons the composition of information concerning those persons shall also include their personal details:

- surname, first name and patronymic;
- date and place of birth;

- gender;
- place of residence;
- passport details or details of another identification document of the taxpayer;
- details of citizenship.

[clause 1 as reworded by Federal Law No. 229-FZ of 27.07.2010]

2. A tax authority shall be obliged to register a physical person on the basis of an application from that physical person, submitted in accordance with clauses 6, 7 or 7.2 of Article 83 of this Code, within five days from the day on which that application is received by the tax authority, and within the same time period to issue him a certificate of registration with a tax authority (if no such certificate has previously been issued) or a notification of registration. Where an application of a physical person was sent by registered mail or transmitted electronically via telecommunications channels to the tax authority, the tax authority shall register the physical person on the basis of that application within five days of receiving confirmation of the information contained in that application from the bodies referred to in clauses 3 and 8 of Article 85 of this Code, and within the same period shall issue (send) to the physical person a certificate of registration with the tax authority (if no such certificate has previously been issued). *[as amended by Federal Law No. 401-FZ of 30.11.2016]*

A tax authority shall be obliged to register a Russian organization at the location of an economically autonomous subdivision of that organization (other than a branch or representation) within five days from which the day on which it receives a notice from that organization in accordance with clause 2 of Article 23 of this Code, to register a Russian organization at the location of a branch or representation of that organization and a foreign non-commercial non-governmental organization at the location where it carries on activities in the territory of the Russian Federation through a division on the basis of information contained in the Unified State Register of Legal Entities within five days from the day on which a relevant entry is made in that register, and to register a foreign organization at the location where it carries on activities in the territory of the Russian Federation through an accredited branch or representation on the basis of information contained in the state register of accredited branches or representations of foreign legal entities within five days from the day on which a relevant entry is made in that register, or through another economically autonomous subdivision within five days from the day on which it receives from that organization a registration application and all necessary documents, and within the same period to issue (send) to the Russian organization or foreign organization a notification of registration with a tax authority or a certificate of registration with a tax authority accordingly. *[as amended by Federal Laws No. 347-FZ of 04.11.2014, No. 243-FZ of 03.07.2016]*

A tax authority shall be obliged to register an international organization, a foreign non-commercial non-governmental organization and a foreign religious organization at the location where they carry on activities in the territory of the Russian Federation through branches or representations within five days of receiving relevant information reported by the body referred to in clause 9 of Article 85 of this Code, and within the same time period must issue (send) to that organization a certificate of registration with a tax authority. *[paragraph inserted by Federal Law No. 230-FZ of 29.07.2018]*

A tax authority which has registered a newly established Russian organization or a private entrepreneur shall be obliged to issue (send) to the Russian organization a certificate of registration with a tax authority, or to the private entrepreneur a certificate of registration with a tax authority (if no such certificate has previously been issued or sent) and a notification of registration with a tax authority confirming the registration of the physical person with the tax authority as a private entrepreneur. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

A tax authority shall be obliged to carry out the registration (deregistration) of an organization or a physical person at the location of immovable property and (or) means of transport belonging to them and of a privately practising notary, a lawyer, an arbitration manager, a privately practising appraiser or patent attorney and a mediator at their place of residence within five days from the date of receipt of relevant information reported by the bodies referred to in Article 85 of this Code or an application for the registration (deregistration) of a mediator. The tax authority shall be obliged, within the same time period, to issue (send): *[as amended by Federal Laws No. 243-FZ of 03.07.2016, No. 401-FZ of 30.11.2016]*

- to an organization (a physical person) – a notification of registration with a tax authority confirming registration with the tax authority for the location of immovable property and (or) means of transport belonging to it (him) (a notification of deregistration with the tax authority);

- to a privately practising notary (a lawyer) – a certificate of registration with a tax authority (where no such certificate has previously been issued or sent) and (or) a notification of registration with a tax authority confirming the registration of the physical person with the tax authority as a privately practising notary (a lawyer) (a notification of deregistration with the tax authority); *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

- to an arbitration manager, a privately practising appraiser or patent attorney or a mediator – a notification of registration with a tax authority confirming the registration of the physical person with a tax authority as an arbitration manager, a privately practising appraiser or patent attorney or a mediator respectively (notification of deregistration with a tax authority). *[paragraph inserted by Federal Law No. 243-FZ of 03.07.2016; as amended by Federal Law No. 401-FZ of 30.11.2016]*

A tax authority shall be obliged to carry out the registration (deregistration) of an organization or a physical person on other grounds provided for in this Code within five days from the day on which it receives a relevant application, or birth (death) information contained in the Unified State Register of Records of Acts of Civil Status, or information received in accordance with Article 85 of this Code, except as otherwise provided by paragraph 10 of this clause, and within the same time period to issue (send) a notification of registration (notification of deregistration) with the tax authority, except as otherwise provided in this Code. On the basis of death information contained in the Unified State Register of Records of Acts of Civil Status, a physical person shall be deregistered with tax authorities on all grounds provided for in this Code. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

Where there is a need for a work permit to be drawn up for a foreign citizen or a stateless person within a reduced time period in accordance with the legislation of the Russian Federation, a tax authority shall be obliged to register the foreign citizen or stateless person in

relation to whom documents required for the drawing-up of a work permit have been accepted for consideration at their place of stay within three days from the date of receipt of relevant information from a body which issues work permits to foreign citizens and stateless persons, and within the same time period to send information on the registration of the foreign citizen or stateless person with the tax authority to the body which issues work permits to foreign citizens and stateless persons.

A tax authority shall be obliged to carry out the registration of a foreign organization such as is referred to in clause 4.6 of Article 83 of this Code within 30 days from the day on which it receives a registration application and other necessary documents and to send a notification of registration with a tax authority to that foreign organization within the same time period using the electronic mail address given in the registration application. If the tax authority finds inaccurate information contained in the registration application and (or) other documents submitted by the foreign organization to the tax authority, registration with the tax authority shall not take place. In this respect, the tax authority shall inform the organization concerned of that fact. In this case the registration of the foreign organization shall take place within 30 days from the day on which the tax authority receives a registration application and other necessary documents containing accurate information. *[paragraph inserted by Federal Law No. 244-FZ of 03.07.2016]*

Where a physical person is registered (deregistered) on the basis of clause 7.3 of Article 83 of this Code or on the basis of information contained in the Unified State Register of Acts of Civil Status, a notification of registration (deregistration) with a tax authority shall not be issued (shall not be sent). *[paragraph inserted by Federal Law No. 401-FZ of 30.11.2016; as amended by Federal Law No. 325-FZ of 29.09.2019]*

A tax authority shall be obliged to register an organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered on the ground provided for in clause 4.9 of Article 83 of this Code within five days from the day on which a registration application and documents necessary for registration with a tax authority are received from that organization or from the day on which an application for the registration of the organization is received from the Russian bank with which a correspondent account is opened for the organization, and within the same time period to issue (send) a certificate of registration with a tax authority to the organization or in electronic form to the Russian bank with which a correspondent account is opened for the organization concerned for transmission to that organization. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*
[clause 2 as reworded by Federal Law No. 248-FZ of 23.07.2013]

2.1. A tax authority shall be obliged to carry out the registration of a foreign citizen or a stateless person such as is referred to in clause 7.4 of Article 83 of this Code on the basis of information submitted in accordance with clause 2 of Article 230 of this Code by an organization (private entrepreneur) which (who) is a source of income paid to that foreign citizen or stateless person at the location of the organization (the place of residence of the private entrepreneur) within fifteen days of receiving that information, and within the same time period to issue (send) to that organization (private entrepreneur) a notification of the registration of the foreign citizen or stateless person.

An organization (private entrepreneur) which (who) has received a notification from a tax authority of the registration of a foreign citizen or a stateless person on the basis of clause 7.4

of Article 83 of this Code shall be obliged, within five days of receiving that notification, to send it to the foreign citizen or stateless person and to submit to the tax authority with which the foreign citizen or stateless person is registered a document confirming that it has sent such notification.

[clause 2.1 inserted by Federal Law No. 325-FZ of 29.09.2019]

3. Changes to the details of Russian organizations, divisions of foreign non-commercial non-governmental organizations in the territory of the Russian Federation or private entrepreneurs, with the exception of information on changes in the personal details of physical persons contained in the Unified State Register of Records of Acts of Civil Status and information received in accordance with clauses 3 and 8 of Article 85 of this Code, shall be registered by the tax authority for the location of a Russian organization, the location of a branch or representation of a Russian organization, the location where a foreign non-commercial non-governmental organization carries on activities in the territory of the Russian Federation through a division or the place of residence of a private entrepreneur on the basis of information contained in the Unified State Register of Legal Entities and the Unified State Register of Private Entrepreneurs accordingly. *[as amended by Federal Laws No. 248-FZ of 23.07.2013, No. 325-FZ of 29.09.2019]*

Changes to the details of economically autonomous subdivisions (other than branches and representations) of Russian organizations shall be registered by the tax authorities for the locations of those economically autonomous subdivisions on the basis of notices presented (sent) by a Russian organization in accordance with clause 2 of Article 23 of this Code.

Changes to the details of foreign organizations (including accredited branches, representations and other economically autonomous subdivisions, with the exception of those referred to in paragraphs 1 and 5 of this clause) shall be registered by the tax authorities for the locations of those economically autonomous subdivisions on the basis of, accordingly, information contained in the state register of accredited branches and representations of foreign legal entities or an application from a foreign organization. At the same time as it submits such an application a foreign organization shall present documents confirming the changes to the details. *[as amended by Federal Laws No. 248-FZ of 23.07.2013, No. 347-FZ of 04.11.2014, No. 230-FZ of 29.07.2018, No. 325-FZ of 29.09.2019]*

Changes to the details of a foreign organization which is registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code shall be registered by the tax authority on the basis of an application from that foreign organization. At the same time as that application is submitted, the foreign organization shall present documents confirming the changes to the details. *[paragraph inserted by Federal Law No. 244-FZ of 03.07.2016; as amended by Federal Law No. 325-FZ of 29.09.2019]*

Changes to the details of an international organization, a foreign non-commercial non-governmental organization and a foreign religious organization which carry on activities in the territory of the Russian Federation and branches and representations thereof must be registered by the tax authorities for the location of such branches and representations on the basis of information reported by the body referred to in clause 9 of Article 85 of this Code. *[paragraph inserted by Federal Law No. 230-FZ of 29.07.2018]*

Changes to the personal details of private entrepreneurs, physical persons who are not private entrepreneurs, privately practising notaries, lawyers, arbitration managers, privately practising appraisers, patent attorneys and mediators must be registered by the tax authority where they are resident on the basis of information contained in the Unified State Register of Records of Acts of Civil Status and information received in accordance with clauses 3 and 8 of Article 85 of this Code. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

Changes to the details of an organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered and which is registered with a tax authority in accordance with clause 4.9 of Article 83 of this Code must be recorded by the tax authority on the basis of an application from the organization concerned, which shall be submitted to the tax authority by that organization or by the Russian bank with which a correspondent account has been opened for that organization. If the application is submitted to the tax authority by the organization concerned, documents confirming the changes in the details of the organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered shall be submitted to the tax authority together with the application. If the application is submitted to the tax authority by the Russian bank with which a correspondent account has been opened for the organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered, no other documents confirming changes in the details of the organization concerned need be submitted. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*
[clause 3 as reworded by Federal Law No. 229-FZ of 27.07.2010]

3.1. Information on the conferment on economically autonomous subdivisions (including branches and representations) of a Russian organization which have been established in the territory of the Russian Federation of authority (withdrawal of authority) to credit payments and other remunerations in favour of physical persons shall be recorded by the tax authorities for the location of those economically autonomous subdivisions (including branches and representations) on the basis of notices presented by the Russian organization in accordance with subsection 7 of clause 3.4 of Article 23 of this Code.
[clause 3.1 inserted by Federal Law No. 401-FZ of 30.11.2016]

4. In the event of a change in the location of an organization, the location of an economically autonomous subdivision of an organization or the place of residence of a physical person, they shall be deregistered by the tax authority with which the organization or physical person was registered. In this respect, the tax authority shall carry out the deregistration:

- of a Russian organization (including as the responsible member of a consolidated group of taxpayers or as the participant in an investment partnership agreement which is the managing partner responsible for maintaining tax records) at its own location or at the location of a branch or representation thereof or an aircraft or a means of transport such as is referred to in subsection 2 of clause 5 of Article 83 of this Code, and of a foreign non-commercial non-governmental organization at the location of activities carried out in the territory of the Russian Federation through a division – within five days from the day on which relevant information is entered in the Unified State Register of Legal Entities; *[as amended by Federal Laws No. 248-FZ of 23.07.2013, No. 243-FZ of 03.07.2016]*

- of a Russian organization at the location of another economically autonomous subdivision – within five days from the day on which it receives the notice presented (sent) by the Russian organization in accordance with clause 2 of Article 23 of this Code;
- of a foreign organization at the location where it carries on activities in the territory of the Russian Federation through an accredited branch or representation – within five days from the date of entry of relevant details contained in the state register of accredited branches and representations of foreign legal entities; *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*
- of an international organization, a foreign non-commercial non-governmental organization or a foreign religious organization at the location where they carry on activities in the territory of the Russian Federation through branches and representations – within five days of receiving relevant information reported by the body referred to in clause 9 of Article 85 of this Code; *[paragraph inserted by Federal Law No. 230-FZ of 29.07.2018]*
- of a foreign organization at the place of activities carried out in the territory of the Russian Federation through another economically autonomous subdivision – within five days from the day on which it receives the relevant application, unless otherwise provided by this clause; *[as amended by Federal Law No. 347-FZ of 04.11.2014]*
- of a physical person (including one registered as a private entrepreneur, a privately practising notary, a lawyer, an arbitration manager or a privately practising appraiser, patent attorney or mediator) at his place of residence or at the location of an aircraft or the location of a means of transport such as is referred to in subsection 2 of clause 5 of Article 83 of this Code – within five days from the day on which it receives registration details supplied in accordance with Article 85 of this Code by bodies which carry out the registration of physical persons at their place of residence. *[as amended by Federal Laws No. 243-FZ of 03.07.2016, No. 401-FZ of 30.11.2016]*

The registration of an organization with the tax authority for its new location or the location of an economically autonomous subdivision shall be carried out on the basis of documents received from the tax authority for the former location of the organization or location of an economically autonomous subdivision accordingly. *[as amended by Federal Law No. 347-FZ of 04.11.2014]*

The registration of a physical person with the tax authority for his new place of residence shall be carried out on the basis of details of registration which are communicated in accordance with Article 85 of this Code by bodies which carry out the registration of physical persons at their place of residence. *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*

The deregistration of a physical person with a tax authority may also be carried out by that tax authority upon receiving relevant information concerning the registration of that physical person with another tax authority for his place of residence. *[clause 4 as reworded by Federal Law No. 229-FZ of 27.07.2010]*

5. Where a Russian organization ceases activities in connection with liquidation, as a result of re-organization or in other cases established by federal laws or a physical person ceases activities as a private entrepreneur, their deregistration with tax authorities on all grounds provided for in this Code shall be carried out on the basis of information contained in the

Unified State Register of Legal Entities and the Unified State Register of Private Entrepreneurs accordingly. *[as amended by Federal Law No. 248-FZ of 23.07.2013]*

Where a Russian organization ceases activities through a branch or representation (a branch or representation is closed) or a foreign non-commercial non-governmental organization ceases activities in the territory of the Russian Federation through a division, the deregistration of the Russian organization by the tax authority for the location of that branch (representation) and the deregistration of the foreign organization by the tax authority for the location of activities carried out in the territory of the Russian Federation through that division shall be carried out on the basis of information contained in the Unified State Register of Legal Entities, but not before the completion of an on-site tax audit if one is being carried out.

Where a foreign organization ceases activities through an accredited branch or representation, the deregistration of the foreign organization by the tax authority for the location where activities are carried on in the territory of the Russian Federation shall be carried out on the basis of information contained in the state register of accredited branches and representations of foreign legal entities. *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*

In the event that a branch or representation of an international organization or a foreign non-commercial non-governmental organization is excluded from the register of branches and representations of international organizations and foreign non-commercial non-governmental organizations or a representation of a foreign religious organization is excluded from the register of representations of foreign religious organizations opened in the Russian Federation, the deregistration of the branch or representation of the international organization or foreign non-commercial non-governmental organization or the representation of the foreign religious organization shall be carried out by the tax authority for the location of the branch or representation concerned on the basis of information reported by the body referred to in clause 9 of Article 85 of this Code. *[paragraph inserted by Federal Law No. 230-FZ of 29.07.2018]*

In the event of the cessation of activities (closure) of another economically autonomous subdivision of a Russian organization (a foreign organization), the deregistration of the organization by the tax authority for the location of that economically autonomous subdivision shall be carried out on the basis of the notice received by the tax authority from the Russian organization in accordance with clause 2 of Article 23 of this Code (an application from the foreign organization) within 10 days from the day of the receipt of that notice (application), but not before the completion of an on-site tax audit if one is being carried out.

In the event of the termination of office of a privately practising notary, the termination of the status of a lawyer, the termination of the membership of an arbitration manager or a privately practising appraiser of a corresponding self-regulatory organization, the exclusion of a privately practising patent attorney from the Register of Patent Attorneys of the Russian Federation, the termination of private practice by an appraiser or a patent attorney or the cessation of activities of a mediator, their deregistration shall be carried out by a tax authority on the basis of information supplied by the bodies referred to in Article 85 of this Code or an application for the deregistration of a mediator. *[as amended by Federal Law No. 401-FZ of 30.11.2016]*

In the event of the closure of a correspondent account held with a Russian bank by an organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered and which is registered with a tax authority on the ground provided for in clause 4.9 of Article 83 of this Code, the deregistration of that organization shall be carried out by the tax authority within five days from the day on which a notice of the closure of the last correspondent account held by the organization concerned with Russian banks is received in accordance with Article 86 of this Code. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*
[clause 5 as reworded by Federal Law No. 229-FZ of 27.07.2010]

5.1. An application for registration (deregistration) with a tax authority on grounds provided for in this Code, an application of a foreign organization, the notifications provided for in Article 83 of this Code and the document provided for in clause 2.1 of this Article may be submitted to the tax authority in person or through a representative, sent by registered mail or transmitted in electronic form via telecommunications channels or via an online tax account, except as otherwise provided by this Code. If the above-mentioned applications, notifications and document are transmitted to the tax authority in electronic form, they must be certified by the enhanced qualified electronic signature of the person submitting the applications, notifications or document or of a representative of that person, except as otherwise provided by this Code. The applications, notification and document referred to in this paragraph may also be submitted to a tax authority via a multifunctional centre for the provision of state and municipal services, in which case the certificate of registration with a tax authority may likewise be received by the physical person via the multifunctional centre for the provision of state and municipal services. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

Where a tax authority receives an application for registration (deregistration) with the tax authority on grounds provided for in this Code, an application of a foreign organization, a notification of the choice of tax authority for the registration of an organization at the location of one of its economically autonomous subdivisions or a notice such as is provided for in subsection 3 and (or) 3.1 of clause 2 of Article 23 of this Code via telecommunications channels or via an online tax account, a certificate of registration with a tax authority and (or) a notification of registration with a tax authority (notification of deregistration with a tax authority) shall be sent to the organization or physical person, including a private entrepreneur, via telecommunications channels or via an online tax account. In this respect, the tax authority shall be obliged to present the documents provided for in this clause in writing in paper form at the request of the organization or the physical person, including a private entrepreneur. *[as amended by Federal Law No. 244-FZ of 03.07.2016]*

The forms and formats of an application for registration (deregistration) with a tax authority on grounds provided for in this Code, of an application of a foreign organization and notifications such as are provided for in Article 83 of this Code, of a request and of documents confirming registration (deregistration) with a tax authority such as are referred to in this Article, the procedure for completing the forms of an application, notification and request, the procedure for submitting an application, notification and request to a tax authority in electronic form and the procedure for the sending by a tax authority to an applicant of documents confirming registration (deregistration) with a tax authority in electronic form shall be approved by the federal executive body in charge of control and supervision in the

area of taxes and levies. *[as amended by Federal Laws No. 97-FZ of 29.06.2012, No. 401-FZ of 30.11.2016, No. 325-FZ of 29.09.2019]*

An application for the registration (deregistration) of a foreign organization with a tax authority on the ground provided for in clause 4.6 of Article 83 of this Code and other necessary documents may be submitted to the tax authority through a representative, by registered mail or in electronic form via 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 without the use of an enhanced qualified electronic signature. Where a foreign organization has been deregistered with a tax authority on the ground provided for in clause 5.5 of this Article, within one year from the day on which it was deregistered on that ground the registration application and other necessary documents may be presented to the tax authority through a representative or sent by registered mail. *[paragraph inserted by Federal Law No. 244-FZ of 03.07.2016]*

The procedure laid down in this clause for the sending to an organization (a private entrepreneur) which is a source of payment of income to a foreign citizen or stateless person registered with a tax authority in accordance with clause 7.4 of Article 83 of this Code of a notification of the registration of the foreign citizen or stateless person with a tax authority shall also apply where a tax authority receives information specified in clause 7.4 of Article 83 of this Code via telecommunications channels. In this respect, on the request of a foreign citizen or stateless person registered with a tax authority in accordance with clause 7.4 of Article 83 of this Code, the tax authority shall be obliged to present the above-mentioned notification to them in writing in paper form. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*

Where an application for the registration with a tax authority of an organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered or an application to change the details of such an organization on the grounds provided for in clause 4.9 of Article 83 and clause 3 of Article 84 of this Code is submitted by the Russian bank with which a correspondent account is held by the organization which is recognised as a bank in accordance with the legislation of the foreign state in whose territory it is registered, that application shall be submitted to the tax authority in electronic form and must be certified by the enhanced qualified electronic signature of an authorized person of that Russian bank. The procedure for the sending of those applications to tax authorities by Russian banks shall be approved by the Central Bank of the Russian Federation in consultation with the federal executive body in charge of control and supervision in the area of taxes and levies. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*
[clause 5.1 as reworded by Federal Law No. 245-FZ of 19.07.2011]

5.2. The deregistration of an organization as the responsible member of a consolidated group of taxpayers shall be carried out by a tax authority within five days from the date of the cessation of operation of the consolidated group of taxpayers in accordance with Article 25.6 of this Code, and within the same time period the organization shall be issued (sent) a notification of deregistration with the tax authority as the responsible member of a consolidated group of taxpayers.

[clause 5.2 inserted by Federal Law No. 248-FZ of 23.07.2013]

5.3. The deregistration of an organization as the participant in an investment partnership agreement which is the managing partner responsible for the maintenance of tax records shall be carried out by a tax authority within five days from the date of receipt of a notice of the termination of the investment partnership agreement or the cessation of performance of the functions of a managing partner in accordance with Article 24.1 of this Code, and within the same time period the organization shall be issued (sent) a notification of deregistration with the tax authority as the participant in an investment partnership agreement which is the managing partner responsible for the maintenance of tax records.

[clause 5.3 inserted by Federal Law No. 248-FZ of 23.07.2013]

5.4. The deregistration of a foreign organization with a tax authority upon the cessation by that organization of activities referred to in clause 3 of Article 174.2 of this Code shall be carried out by the tax authority within 30 days of the receipt of an application for deregistration with the tax authority, but not before the completion of an in-house tax audit of the tax declaration for value added tax for the tax period in which that application was submitted and the completion of measures such as are provided for in Articles 46 and 47 of this Code for the recovery of value added tax arrears and outstanding penalties and fines owed by the foreign organization in question.

[clause 5.4 inserted by Federal Law No. 244-FZ of 03.07.2016]

5.5. A tax authority shall have the right to deregister a foreign organization which is registered in accordance with clause 4.6 of Article 83 of this Code without the submission of a deregistration application if one of the following grounds exists:

1) the tax authority finds inaccurate information contained in the registration application and (or) other documents submitted by the organization in question to the tax authority on the basis of which it was registered with the tax authority;

2) the organization in question fails to comply with a demand for the payment of value added tax, penalties and fines within 12 months of the expiry of the deadline for compliance with that demand. The provisions of this subsection shall not apply if the organization in question has submitted an application for deregistration with a tax authority in accordance with clause 5.4 of this Article;

3) the organization in question fails to comply with a demand for the presentation of documents (information) which was sent by the tax authority in accordance with Article 93 of this Code within three months of the expiry of the deadline for compliance with that demand;

4) the organization in question fails to submit a tax declaration for value added tax to the tax authority within six months from the date of expiry of the established time limit for the submission of such a declaration if the tax authority has proof that services such as are referred to in clause 1 of Article 174.2 of this Code for which the place of sale is deemed to be the territory of the Russian Federation were provided in the tax period concerned; *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

5) the foreign organization in question fails to pay within the established time limits amounts of value added tax arrears and outstanding penalties and fines which were restored in accordance with clause 1.1 of Article 59 of this Code.

[clause 5.5 inserted by Federal Law No. 244-FZ of 03.07.2016]

5.6. The deregistration of a foreign organization with a tax authority on the ground provided for in subsections 1 to 4 of clause 5.5 of this Article shall be carried out by a tax authority not before the completion of measures such as are provided for in Articles 46 and 47 of this Code for the recovery of value added tax arrears and outstanding penalties and fines owed by the foreign organization in question.

[clause 5.6 inserted by Federal Law No. 244-FZ of 03.07.2016]

5.7. The deregistration with a tax authority of a foreign citizen or stateless person registered in accordance with clause 7.4 of Article 83 of this Code shall be carried out by the tax authority with which that foreign citizen or stateless person is registered if an organization (private entrepreneur) which is a source of income paid to that foreign citizen or stateless person has not submitted information that is required to be submitted in accordance with clause 2 of Article 230 of this Code within the three calendar years following the year in which such information was last submitted, provided that the foreign citizen or stateless person in relation to whom that information was submitted to the tax authority has not submitted a tax declaration such as is provided for in Article 228 of this Code during the time period specified in this clause.

In the case referred to in this clause, a notification of the deregistration of the foreign citizen or stateless person with a tax authority shall not be sent to the organization (private entrepreneur) which was the source of income paid to that foreign citizen or stateless person.

[clause 5.7 inserted by Federal Law No. 325-FZ of 29.09.2019]

6. Registration and cancellation of registration shall be carried out free of charge. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

7. Every taxpayer shall be assigned a taxpayer identification number which shall be the same in the entire territory of the Russian Federation for all types of taxes and levies. *[as amended by Federal Law No. 306-FZ of 27.11.2010]*

The tax authority shall indicate the taxpayer identification number in all notifications sent to the taxpayer.

Every taxpayer shall indicate his identification number in declarations, reports, applications and other documents submitted to the tax authority and in other cases provided for in legislation, unless otherwise provided by this Article. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

The procedure and conditions for the assignment, use and alteration of the taxpayer identification number shall be determined by the federal executive body in charge of control and supervision in the area of taxes and levies. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 58-FZ of 29.06.2004, No. 245-FZ of 19.07.2011]*

Physical persons who are not private entrepreneurs shall have the right not to enter taxpayer identification numbers in tax declarations, applications or other documents which are submitted to tax authorities, in which case they shall indicate their personal details as provided in clause 1 of Article 84 of this Code. *[paragraph inserted by Federal Law No. 137-FZ of 27.07.2006]*

8. On the basis of registration data the federal executive body in charge of control and supervision in the area of taxes and levies shall maintain the Unified State Register of Taxpayers in accordance with the procedure established by the Ministry of Finance of the Russian Federation. The composition of information to be contained in the Unified State Register of Taxpayers shall be determined by the Ministry of Finance of the Russian Federation.

[Paragraph lost force – Federal Law No. 248-FZ of 23.07.2013]

[clause 8 as reworded by Federal Law No. 245-FZ of 19.07.2011]

9. A taxpayer's details shall constitute tax secrets from the time of his registration with a tax authority, except as otherwise provided in Article 102 of this Code. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

10. Organizations which are tax agents and are not registered as taxpayers must be registered with the tax authorities for their location in accordance with the procedure laid down in this Chapter for organizations which are taxpayers. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

[11. Lost force – Federal Law No. 185-FZ of 23.12.2003]

[12. Lost force – Federal Law No. 32-FZ of 15.02.2016]

Article 85. Obligations of Bodies, Institutions, Organizations and Officials to Provide Information Relating to the Registration of Organizations and Physical Persons to Tax Authorities *[as amended by Federal Laws No. 185-FZ of 23.12.2003, No. 229-FZ of 27.07.2010]*

1. Justice bodies which confer powers on notaries shall be obliged to inform the tax authorities for their location of physical persons who have been appointed to or dismissed from the post of privately practising notary within five days from the day on which the relevant order is issued.

[clause 1 as reworded by Federal Law No. 150-FZ of 08.06.2015]

2. Law chambers of constituent entities of the Russian Federation must, not later than the 10th of each month, report to the tax authority at the location of a law chamber of a constituent entity of the Russian Federation information concerning lawyers which was entered in the register of lawyers of the constituent entity of the Russian Federation in the preceding month (including information concerning the form of legal practice chosen by them) or was excluded from that register, and concerning decisions adopted in that month concerning the suspension (renewal) of the status of lawyers.

[clause 2 as reworded by Federal Law No. 137-FZ of 27.07.2006]

3. Bodies which carry out the registration (migration registration) of physical persons at their place of residence (place of stay) shall be obliged to report instances of the registration of a physical person at a place of residence and the migration registration (migration deregistration) of a foreign worker at a place of stay respectively to the tax authorities when they are located within ten days after the day of the registration or migration registration (migration deregistration) of that person. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

Bodies which issue work permits or patents to foreign citizens or stateless persons shall be obliged to report information on the migration registration at a place of stay of foreign citizens or stateless persons who are not registered with the tax authorities and in relation to whom documents required for the drawing-up of a work permit or a licence have been accepted for consideration to the tax authority for the location of those bodies not later than the day following the day on which the above-mentioned documents are accepted.

[Paragraph lost force – Federal Law No. 325-FZ of 29.09.2019]

[clause 3 as reworded by Federal Law No. 248-FZ of 23.07.2013]

4. Bodies which carry out state cadastral registration and the state registration of rights in immovable property and bodies (organizations, officials) which carry out the state registration of means of transport shall be obliged to provide information concerning immovable property located in the territory under their jurisdiction, concerning means of transport which have been registered with those bodies (rights and transactions which have been registered with those bodies) and concerning the owners thereof to the tax authorities at their location within 10 days from the day on which such registration takes place, and to present that information before 15 February of each year, current as at 1 January of the current year and (or) for other periods specified by the communicating bodies (organizations, officials). *[as amended by Federal Laws No. 185-FZ of 23.12.2003, No. 283-FZ of 28.11.2009, No. 229-FZ of 27.07.2010, No. 347-FZ of 04.11.2014, No. 401-FZ of 30.11.2016, No. 325-FZ of 29.09.2019]*

[Paragraphs 2-3 lost force – Federal Law No. 401-FZ of 30.11.2016]

4.1. The authorized federal executive body which carries out functions involving control (supervision) over the activities of self-regulatory organizations of arbitration managers and appraisers shall be obliged, not later than the 10th of each month, to communicate to the tax authority for its location information for the preceding month on arbitration managers and privately practising appraisers who are members of corresponding self-regulatory organizations who have been included in or excluded from consolidated registers of members of those self-regulatory organizations, and of the cessation of private practice by an appraiser.

The federal executive body for intellectual property shall be obliged to communicate to the tax authority for its location, not later than the 10th of each month, information for the preceding month on privately practising patent attorneys who have been registered in the Register of Patent Attorneys of the Russian Federation, excluded from that register or re-included in that register, and of the cessation of private practice by a patent attorney.

[clause 4.1 inserted by Federal Law No. 401-FZ of 30.11.2016]

5. Guardianship and custodianship bodies shall be obliged to give notice of the establishment of a guardianship or custodianship and the administration of property in relation to physical persons who own (possess) property, including the placing of a child who owns (possesses) property in an adoptive family, and of subsequent changes associated with such guardianship, custodianship or administration of property, to the tax authorities for the locality of those bodies within 10 days from the day on which the relevant decision is adopted.

[clause 5 as reworded by Federal Law No. 229-FZ of 27.07.2010]

6. Bodies (institutions) authorized to perform notarial acts and privately practising notaries shall be obliged to report the issuance of certificates of inheritance rights and the notarial certification of gift agreements to the tax authorities at their location or place of residence respectively not later than five days from the day on which such notarial certification occurs, unless otherwise provided by this Code. In this respect, information on the certification of gift agreements should contain information on the degree of kinship between the donor and the donee.

[clause 6 as reworded by Federal Law No. 137-FZ of 27.07.2006]

7. Bodies which carry out the recording and (or) registration of users of natural resources and the licensing of activities associated with the use of such resources must give notice of the granting of rights to such use which constitute a taxable object to the tax authorities for their locality within ten days after the registration of (issuance of an appropriate licence or permit to) the user of natural resources.

[clause 7 inserted by Federal Law No. 154-FZ of 09.07.1999]

8. Bodies which carry out the issue and replacement of documents certifying the identity of a citizen of the Russian Federation in the territory of the Russian Federation shall be obliged to provide to the tax authority at the place of residence of a citizen information:

- concerning instances of the initial issue or replacement of a document certifying the identity of the citizen of the Russian Federation in the territory of the Russian Federation and concerning changes in personal details contained in the newly issued document within five days from the date of issue of the new document; *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

- concerning instances of the submission by the citizen to those bodies of a declaration of the loss of a document certifying the identity of the citizen of the Russian Federation in the territory of the Russian Federation within three days from the date of submission thereof.

[clause 8 inserted by Federal Law No. 185-FZ of 23.12.2003]

9. *[Paragraph lost force from 01.01.2017 – Federal Law No. 243-FZ of 03.07.2016]*

The body authorized to maintain the register of branches and representations of international organizations and foreign non-commercial non-governmental organizations and the register of representations of foreign religious organizations opened in the Russian Federation shall be obliged to report the insertion of information in the corresponding register (amendments made to the register) to its local tax authority within 10 days of that information being inserted (of those amendments being made). *[as amended by Federal Law No. 230-FZ of 29.07.2018]*

[clause 9 inserted by Federal Law No. 137-FZ of 27.07.2006]

[9.1. Lost force from 01.01.2015 – Federal Law No. 284-FZ of 04.10.2014]

[9.2. Lost force – Federal Law No. 113-FZ of 02.05.2015]

9.3. Bodies which exercise powers in the area of the state cadastral valuation of items of immovable property, land management, state land monitoring, the state registration of rights in immovable property and transactions involving such property and state cadastral registration in the Republic of Crimea and the city of federal significance Sevastopol shall be

obliged to communicate to the tax authorities of the Republic of Crimea and the city of federal significance Sevastopol by 1 March 2015 information which they have on items of immovable property (including plots of land) and right holders therein as at 1 January 2015 and to fulfil the obligations established by clause 4 of this Article.

[clause 9.3 inserted by Federal Law No. 379-FZ of 29.11.2014]

9.4. The Pension Fund of the Russian Federation shall be obliged to report the following information to the federal executive body in charge of control and supervision in the area of taxes and levies:

- details of the registration (deregistration) of insured persons within the compulsory pension insurance system and changes in those details, within ten days from the day on which that registration (deregistration) or change in details occurs;

- details of persons in relation to whom bodies of the Pension Fund of the Russian Federation have adopted decisions to grant a pension or cease the payment of a pension, persons who meet the conditions required for the granting of a pension in accordance with the legislation of the Russian Federation in force as at 31 December 2018, persons classed as veterans of combat operations whose details have been entered in the Unified State Social Security Information System and persons whose details have been entered in the federal register of disabled persons, annually by 1 March of the year following the year for which the details are submitted.

[clause 9.4 as amended by Federal Law No. 325-FZ of 29.09.2019]

9.5. Consumer co-operatives shall be obliged to report the full payment of share contributions for immovable property provided to their members and other persons having a right to accumulated shareholdings to the tax authority for the constituent entity of the Russian Federation where they are located within 10 days from the day on which a respective share contribution is wholly paid.

[clause 9.5 inserted by Federal Law No. 374-FZ of 23.11.2020]

10. The forms and formats of information provided for in this Article which is presented to the tax authorities in paper or electronic form and the procedure for completing forms shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012]*

11. The bodies referred to in clauses 3, 4, 8 and 9.4 of this Article shall present relevant information to tax authorities in electronic form. The procedure for the presentation of information to tax authorities in electronic form shall be determined by an agreement between the interacting parties.

[clause 11 inserted by Federal Law No. 229-FZ of 27.07.2010, as amended by Federal Laws No. 97-FZ of 29.06.2012, No. 284-FZ of 04.10.2014, No. 113-FZ of 02.05.2015, No. 243-FZ of 03.07.2016]

12. The information referred to in this Article shall be presented to tax authorities free of charge.

[clause 12 inserted by Federal Law No. 97-FZ of 29.06.2012]

13. Bodies, institutions and organizations referred to in this Article or notaries or officials authorized to perform notarial acts shall also present the information provided for in this Article to tax authorities upon their request within five days of receiving a request.

[clause 13 inserted by Federal Law No. 52-FZ of 02.04.2014]

Article 85.1. Obligations of Bodies Which Open and Maintain Ledger Accounts in Accordance with the Budget Legislation of the Russian Federation with Regard to the Registration of Taxpayers *[inserted by Federal Law No. 52-FZ of 02.04.2014]*

1. A territorial body of the Federal Treasury (another body which opens and maintains ledger accounts in accordance with the budget legislation of the Russian Federation) shall be obliged to report the opening (closure, changes in details) of a ledger account of an organization to the tax authority for its location in electronic form within three days from the day of the relevant event using the unified interdepartmental electronic communication system and connected regional interdepartmental electronic communication systems or by other electronic means.

[as amended by Federal Law No. 325-FZ of 29.09.2019]

2. The forms and formats of notices of the opening (closure, change in details) of ledger accounts for organizations with a territorial body of the Federal Treasury (another body which opens and maintains ledger accounts in accordance with the budget legislation of the Russian Federation) shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 2 as reworded by Federal Law No. 325-FZ of 29.09.2019]

Article 86. Obligations of Banks in Connection with the Exercise of Tax Control *[title as amended by Federal Law No. 248-FZ of 23.07.2013]*

1. Banks shall open accounts and deposits for and grant the right to use corporate electronic payment media for transfers of electronic money to:

1) Russian organizations, foreign non-commercial non-governmental organizations which carry on activities in the territory of the Russian Federation through divisions, accredited branches and representations of foreign organizations and private entrepreneurs – provided that information on their taxpayer identification number, code of reason for registration with a tax authority and date of registration with a tax authority is contained in the Unified State Register of Legal Entities, the state register of accredited branches and representations of foreign legal entities and the Unified State Register of Private Entrepreneurs respectively;

2) foreign organizations not referred to in subsection 1 of this clause, privately practising notaries and lawyers who have founded law offices – provided that those persons present an appropriate certificate of registration with a tax authority.

[clause 1 as reworded by Federal Law No. 241-FZ of 03.07.2016]

1.1. A bank shall be obliged to report to the tax authority for its location information on the opening or closure of an account or deposit, on changes in the details of an account or deposit of an organization, a private entrepreneur or a physical person who is not a private entrepreneur, on the granting of the right or termination of the right of an organization or a private entrepreneur to use corporate electronic payment media for transfers of electronic money, on the granting of the right or termination of the right of a physical person to use

personalized electronic payment media for transfers of electronic money, on the granting of the right or termination of the right of a physical person in relation to whom simplified identification has been carried out in accordance with the legislation of the Russian Federation concerning the countering of the legitimization (laundering) of proceeds of crime and the financing of terrorism to use non-personalized electronic payment media for transfers of electronic money and on changes in the details of electronic payment media mentioned in this clause.

Information shall be reported in electronic form within three days from the day of the relevant event, except as otherwise provided by this Article.

The procedure for the reporting by a bank in electronic form of the opening or closure of an account or deposit, of changes in the details of an account or deposit of an organization, a private entrepreneur or a physical person who is not a private entrepreneur, of the granting of the right or termination of the right of an organization or a private entrepreneur to use corporate electronic payment media for transfers of electronic money, of the granting of the right or termination of the right of a physical person to use personalized electronic payment media for transfers of electronic money, of the granting of the right or termination of the right of a physical person in relation to whom simplified identification has been carried out in accordance with the legislation of the Russian Federation concerning the countering of the legitimization (laundering) of proceeds of crime and the financing of terrorism to use non-personalized electronic payment media for transfers of electronic money and of changes in the details of electronic payment media mentioned in this clause shall be established by the Central Bank of the Russian Federation in consultation with the federal executive body in charge of control and supervision in the area of taxes and levies.

The forms and formats of notices of a bank to a tax authority concerning the opening or closure of an account or deposit of an organization, a private entrepreneur or a physical person who is not a private entrepreneur, concerning changes in the details of an account or deposit, concerning the granting of the right or termination of the right of an organization or a private entrepreneur to use corporate electronic payment media for transfers of electronic money, concerning the granting of the right or termination of the right of a physical person to use personalized electronic payment media for transfers of electronic money, concerning the granting of the right or termination of the right of a physical person in relation to whom simplified identification has been carried out in accordance with the legislation of the Russian Federation concerning the countering of the legitimization (laundering) of proceeds of crime and the financing of terrorism to use non-personalized electronic payment media for transfers of electronic money and concerning changes in the details of electronic payment media mentioned in this clause shall be established by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 1.1 as amended by Federal Law No. 325-FZ of 29.09.2019]

2. Banks shall be obliged to issue to tax authorities statements of accounts and deposits (deposit accounts) held with a bank and (or) of balances of monetary resources (precious metals) in accounts and deposits (deposit accounts), statements of operations on accounts and deposits (deposit accounts) of organizations, private entrepreneurs and physical persons who are not private entrepreneurs and statements of electronic money balances and electronic money transfers in accordance with the legislation of the Russian Federation in electronic form within three days after the receipt of a reasoned request from a tax authority in cases

provided for in this clause. *[as amended by Federal Laws No. 240-FZ of 03.07.2016, No. 343-FZ of 27.11.2017]*

Statements of accounts and deposits (deposit accounts) held and (or) of balances of monetary resources (precious metals) in accounts and deposits (deposit accounts), statements of operations on bank accounts and deposits (deposit accounts) of organizations and private entrepreneurs and statements of electronic money balances and electronic money transfers may be requested by tax authorities in the context of conducting tax audits of the above-mentioned persons or requesting documents (information) from them in accordance with Article 93.1 of this Code, and when issuing a decision on the recovery of tax and adopting decisions on the suspension of operations on accounts of an organization or a private entrepreneur or the suspension of electronic money transfers or on the cancellation of the suspension of operations on accounts of an organization or a private entrepreneur or the cancellation of the suspension of electronic money transfers. *[as amended by Federal Law No. 343-FZ of 27.11.2017]*

Statements of accounts and deposits (deposit accounts) held and (or) of balances of monetary resources (precious metals) in accounts and deposits (deposit accounts), statements of operations on bank accounts and deposits (deposit accounts) of physical persons who are not private entrepreneurs and statements of electronic money balances and electronic money transfers may be requested by tax authorities subject to the consent of the director of a higher tax authority or the director (deputy director) of the federal executive body in charge of control and supervision in the area of taxes and levies in the context of the conduct of tax audits in relation to those persons or requesting documents (information) from them in accordance with clause 1 of Article 93.1 of this Code. *[as amended by Federal Law No. 343-FZ of 27.11.2017]*

Tax authorities may request statements of accounts and deposits (deposit accounts) held and (or) of balances of monetary resources in accounts and deposits (deposit accounts), statements of operations on bank accounts and deposits (deposit accounts) of organizations, private entrepreneurs and physical persons who are not private entrepreneurs and statements of electronic money balances and electronic money transfers of organizations, private entrepreneurs and physical persons who are not private entrepreneurs from a bank on the basis of a request from an authorized body of a foreign state in cases provided for in international treaties of the Russian Federation.

Statements of accounts and deposits (deposit accounts) held and (or) of balances of monetary resources in accounts and deposits (deposit accounts) and statements of operations on bank accounts and deposits (deposit accounts) of foreign organizations and re-organized or liquidated organizations may be requested by tax authorities from banks if the above-mentioned organizations were participants in a transaction (operation) and (or) a set of transactions (operations) with a person in relation to which a tax audit is being conducted or from which documents (information) are requested in accordance with Article 93.1 of this Code. *[paragraph inserted by Federal Law No. 240-FZ of 03.07.2016]*

Statements of accounts held by an organization, a private entrepreneur or a physical person who is not a private entrepreneur may be requested by the tax authorities if a claim for a refund of an amount of overpaid tax or tax recovered in excess indicates an account that has not been reported to a tax authority in accordance with clause 1.1 of this Article. *[paragraph*

*inserted by Federal Law No. 374-FZ of 23.11.2020]
[clause 2 as reworded by Federal Law No. 134-FZ of 28.06.2013]*

2.1. Banks shall be obliged to issue to tax authorities copies in their possession of passports of persons who have the right to receive (dispose of) funds in a client's account, powers of attorney to receive (dispose of) funds in a client's account, documents defining relations associated with the opening, operation and closure of a client's account (including the agreement on the opening of an account, the application to open (close) an account, the agreement on the provision of services using the "client-bank" system, documents and information provided by a client (his representatives) when opening an account), the specimen signature and seal card, and information in electronic form or in paper form about beneficial owners (including information received by the bank in the process of identifying beneficial owners), beneficiaries (including information relating to individual operations or for a specified period) and representatives of the client within three days of the receipt of a reasoned inquiry from a tax authority in cases provided for in this clause.

The copies of documents (information) referred to in paragraph 1 of this clause may be requested by tax authorities:

- in relation to an organization (private entrepreneur) – where a tax audit is being conducted in relation to that entity, documents (information) are requested from the entity in accordance with Article 93.1 of this Code, a decision to recover tax has been issued in relation to that entity and (or) a decision to suspend operations on the entity's accounts, a decision to suspend transfers of electronic funds of the entity, a decision to cancel the suspension of operations on the entity's accounts and (or) a decision to cancel the suspension of transfers of electronic funds of the entity have been made;

- in relation to a physical person who is not a private entrepreneur – subject to the consent of the director of a higher tax authority or of the director (a deputy director) of the federal executive body in charge of control and supervision in the area of taxes and levies where a tax audit is being conducted in relation to that person or documents (information) are being requested from that person in accordance with clause 1 of Article 93.1 of this Code;

- in relation to an organization (or a private entrepreneur, or a physical person who is not a private entrepreneur) – on the basis of a request from an authorized body of a foreign state in cases provided for in international agreements of the Russian Federation.

[clause 2.1 inserted by Federal Law No. 6-FZ of 17.02.2021]

3. Requests to a bank shall be sent by tax authorities in electronic form. The standard form (formats) of and procedure for the sending by a tax authority of a request to a bank 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 Laws No. 229-FZ of 27.07.2010, No. 240-FZ of 03.07.2016]*

The form of and procedure for the presentation of information by banks in electronic form at the request of tax authorities shall be established by the federal executive body in charge of control and supervision in the area of taxes and levies in consultation with the Central Bank of the Russian Federation. *[as amended by Federal Law No. 240-FZ of 03.07.2016]*

The formats in which banks are to present information in electronic form upon requests from tax authorities shall be approved by the Central Bank of the Russian Federation in consultation with the federal executive body in charge of control and supervision in the area of taxes and levies. *[paragraph inserted by Federal Law No. 229-FZ of 27.07.2010, as amended by Federal Law No. 97-FZ of 29.06.2012]*
[clause 3 inserted by Federal Law No. 137-FZ of 27.07.2006]

4. The rules laid down in clauses 1.1 to 3 of this Article shall also apply in relation to accounts which are opened for the purpose of professional activities for privately practising notaries and lawyers who have founded legal offices and in relation to corporate electronic payment media of the above-mentioned persons which are used for transfers of electronic money. *[as amended by Federal Laws No. 162-FZ of 27.06.2011, No. 241-FZ of 03.07.2016]*

The rules laid down in this Article shall also apply in relation to investment partnership accounts which are opened by a participant in an investment partnership agreement which is the managing partner responsible for the maintenance of tax records for the purpose of carrying out operations associated with the management of the partners' common affairs under the investment partnership agreement and in relation to corporate electronic payment media which are used for transfers of electronic money in connection with such operations. *[paragraph inserted by Federal Law No. 336-FZ of 28.11.2011]*
[clause 4 inserted by Federal Law No. 137-FZ of 27.07.2006]

5. The obligations laid down in clause 1.1 of this Article shall also be fulfilled by a credit organization whose licence to carry out banking operations was revoked before an entry concerning the liquidation of the organization was made in the Unified State Register of Legal Entities within seven days of the occurrence of the event in question.

The obligations laid down in clause 2 of this Article shall also be fulfilled by a credit organization whose licence to carry out banking operations was revoked before an entry concerning the liquidation of the organization was made in the Unified State Register of Legal Entities within seven days of receiving a reasoned request from a tax authority. *[clause 5 as reworded by Federal Law No. 325-FZ of 29.09.2019]*

[Articles 86.1-86.3. Lost force – Federal Law No. 104-FZ of 07.07.2003]

Article 87. Tax Audits *[article as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. Tax authorities shall conduct the following types of tax audits of taxpayers, levy payers, payers of insurance contributions and tax agents: *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

- 1) in-house tax audits;
- 2) on-site tax audits.

2. The purpose of in-house and on-site tax audits shall be to check compliance by a taxpayer, levy payer, payer of insurance contributions or tax agent with tax and levy legislation. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

[Article 87.1. Lost force – Customs Code of the Russian Federation No. 61-FZ of 28.05.2003]

Article 88. In-House Tax Audit *[article as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. An in-house tax audit shall be conducted at the location of a tax authority on the basis of tax declarations (computations) or an application such as is referred to in clause 2 of Article 221.1 of this Code and documents submitted by a taxpayer and other documents concerning a taxpayer's activities which are in the possession of the tax authority, except as otherwise provided in this Chapter. A special declaration submitted in accordance with the Federal Law "Concerning the Voluntary Declaration of Assets and Bank Accounts (Deposits) by Physical Persons and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation" and (or) accompanying documents and (or) information, and information contained in such special declaration and (or) documents, may not constitute a basis for conducting an in-house tax audit. *[as amended by Federal Laws No. 150-FZ of 08.06.2015, No. 325-FZ of 29.09.2019, No. 100-FZ of 20.04.2021]*

An in-house tax audit of a computation of the financial result of an investment partnership shall be conducted by the tax authority with which the participant in the investment partnership agreement which is the managing partner responsible for the maintenance of tax records (hereafter in this Article referred to as "managing partner responsible for the maintenance of tax records") is registered. *[paragraph inserted by Federal Law No. 336-FZ of 28.11.2011]*

1.1. Where, during the tax monitoring term, a tax declaration (computation) or a revised tax declaration (revised computation) is submitted for a tax (reporting) period of the year for which tax monitoring is or was conducted, an in-house tax audit shall not be conducted unless tax monitoring is terminated early less than three months from the day on which the tax declaration (computation) was submitted. In this case the in-house tax audit shall be conducted from the day following the day of the early termination of tax monitoring.

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

1.2. In the event that a tax declaration for tax on income of physical persons in relation to income received by a taxpayer from the sale of or as a result of the gifting of immovable property has not been submitted to a tax authority within the established time limit in accordance with subsection 2 of clause 1 and clause 3 of Article 228 and clause 1 of Article 229 of this Code, an in-house tax audit shall be conducted in accordance with this Article on the basis of documents (information) possessed by the tax authorities concerning that taxpayer and that income.

Where the circumstances referred to in paragraph 1 of this clause arise, an in-house tax audit shall be conducted within three months from the day following the day of the expiry of the established time limit for the payment of tax on the income in question.

When conducting an in-house tax audit in accordance with paragraph 1 of this clause, a tax authority shall have the right to request the taxpayer to submit necessary explanations within five days.

If, before the conduct of an in-house tax audit in accordance with paragraph 1 of this clause has ended, the taxpayer (or his representative) submits the tax declaration referred to in paragraph 1 of this clause, the in-house tax audit shall be terminated, and a new in-house tax

audit shall be started on the basis of the submitted tax declaration. In this respect, documents (information) received by the tax authority in the course of the terminated in-house tax audit and other tax control measures in relation to the taxpayer may be used in conducting the in-house tax audit on the basis of the submitted tax declaration.

[clause 1.2 inserted by Federal Law No. 325-FZ of 29.09.2019]

2. An in-house tax audit shall be conducted by authorized officials of a tax authority in accordance with their official duties without any special decision of the director of the tax authority within three months from the day on which a taxpayer submits a tax declaration (computation) (within six months from the day on which a foreign organization which is registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code submits a tax declaration for value added tax), unless otherwise provided by this clause. *[as amended by Federal Laws No. 244-FZ of 03.07.2016, No. 302-FZ of 03.08.2018]*

Where a taxpayer which is a controlling person of an organization and is recognised as such in accordance with Chapter 3.4 of this Code or a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code has not submitted a tax declaration (computation) to a tax authority within the established time limit, authorized officials of the tax authority shall have the right to carry out an in-house tax audit on the basis of documents (information) in their possession concerning the taxpayer and data on other similar taxpayers within three months (within six months in the case of a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code) of the expiry of the time limit established by tax and levy legislation for the submission of that tax declaration (computation). *[as amended by Federal Law No. 244-FZ of 03.07.2016]*

In the event that, before the in-house tax audit of documents (information) in the tax authority's possession is completed, the taxpayer submits a tax declaration, the in-house tax audit shall be terminated and a new in-house tax audit shall be commenced on the basis of the tax declaration submitted. The termination of the in-house tax audit shall signify the termination of all actions of the tax authority in relation to documents (information) in the tax authority's possession. In this respect, documents (information) obtained by the tax authority in the course of the terminated in-house tax audit may be used in performing tax control measures in relation to the taxpayer. *[paragraph inserted by Federal Law No. 376-FZ of 24.11.2014]*

An in-house tax audit on the basis of a tax declaration for value added tax of documents submitted to a tax authority and other documents concerning a taxpayer's activities which are in a tax authority's possession shall be carried out within two months of that tax declaration being submitted (within six months of a tax declaration for value added tax being submitted by a foreign organization which is registered with the tax authority in accordance with clause 4.6 of Article 83 of this Code). *[paragraph inserted by Federal Law No. 302-FZ of 03.08.2018]*

Where, before completing an in-house tax audit of a tax declaration for value added tax, a tax authority finds indications of a possible violation of tax and levy legislation, the director (deputy director) of the tax authority shall have the right to adopt a decision to extend the time period for conducting the in-house tax audit. The time period for an in-house tax audit may be extended to three months from the day on which the tax declaration for value added tax was submitted (with the exception of an in-house tax audit of a tax declaration for value added tax submitted by a foreign organization which is registered with a tax authority in

accordance with clause 4.6 of Article 83 of this Code).

[paragraph inserted by Federal Law No. 302-FZ of 03.08.2018]

An in-house tax audit on the basis of an application such as is referred to in clause 2 of Article 221.1 of this Code shall be conducted within 30 calendar days from the day of the submission of the application, unless otherwise established by this Code.

[paragraph inserted by Federal Law No. 100-FZ of 20.04.2021]

If, before the completion of an in-house tax audit on the basis of an application such as is referred to in clause 2 of Article 221.1 of this Code, the tax authority finds indications pointing to a possible violation of tax and levy legislation, the director (deputy director) of the tax authority shall have the right to adopt a decision to extend the time period for conducting the in-house tax audit. The time period for conducting the in-house tax audit may be extended to three months from the date of submission of an application such as is referred to in clause 2 of Article 221.1 of this Code.

[paragraph inserted by Federal Law No. 100-FZ of 20.04.2021]

The decision to extend the time period for conducting the in-house tax audit shall be sent to the taxpayer via the online taxpayer account (or, if the taxpayer has ceased to have access to the online taxpayer account, by registered mail) within a period not exceeding three days from the date of adoption of that decision.

[paragraph inserted by Federal Law No. 100-FZ of 20.04.2021]

[clause 2 as reworded by Federal Law No. 224-FZ of 26.11.2008]

3. In the event that an in-house tax audit (other than an in-house tax audit on the basis of an application such as is referred to in clause 2 of Article 221.1 of this Code) reveals errors in a tax declaration (computation) and (or) inconsistencies in information contained in documents submitted, or reveals discrepancies between information presented by the taxpayer and information which is contained in documents possessed by the tax authority or which has been obtained by the tax authority in the course of conducting tax control, the taxpayer shall be informed of this and requested to give necessary explanations within five days or to make appropriate adjustments within the established time limit. *[as amended by Federal Law No. 100-FZ of 20.04.2021]*

When conducting an in-house tax audit on the basis of a revised tax declaration (computation) in which a lesser amount of tax payable to the budget system of the Russian Federation is shown than in the previously submitted declaration (computation), a tax authority shall have the right to order the taxpayer to submit within five days whatever explanations are needed to justify the changes in the relevant indicators in the tax declaration (computation). *[paragraph inserted by Federal Law No. 134-FZ of 28.06.2013, as amended by Federal Law No. 348-FZ of 04.11.2014]*

When conducting an in-house tax audit of a tax declaration (computation) in which the amount of a loss made in the relevant accounting (tax) period is stated, a tax authority shall have the right to order the taxpayer to submit within five days whatever explanations are needed to justify the amount of the loss which was made. *[paragraph inserted by Federal Law No. 134-FZ of 28.06.2013]*

Taxpayers who are required by this Code to submit a tax declaration for value added tax in electronic form shall, when an in-house tax audit of that tax declaration is being carried out, present explanations such as are provided for in this clause in electronic form via

telecommunications channels through an electronic document interchange operator in the format prescribed by the federal executive body in charge of control and supervision in the area of taxes and levies. If the above-mentioned explanations are presented other than in the format prescribed by the federal executive body in charge of control and supervision in the area of taxes and levies or in paper form, those explanations shall not be considered to have been presented. *[paragraph inserted by Federal Law No. 130-FZ of 01.05.2016; as amended by Federal Law No. 371-FZ of 09.11.2020]*

3.1. Where a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code fails to submit a tax declaration for value added tax within the established time limit, the tax authority shall, within 30 calendar days of the expiry of the established time limit for the submission of that declaration, send the organization concerned a notification of the need to submit such a tax declaration. The standard form and format of that notification shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 3.1 inserted by Federal Law No. 244-FZ of 03.07.2016]

4. A taxpayer which presents to a tax authority explanations regarding errors revealed in a tax declaration (computation), inconsistencies in information contained in documents submitted, changes in particular indicators in a revised tax declaration (computation) which has been submitted in which the amount payable to the budget system of the Russian Federation has been reduced and the amount of a loss which has been made shall have the right additionally to present to the tax authority extracts from tax and (or) accounting ledgers and (or) other documents confirming the accuracy of data entered in a tax declaration (computation). *[as amended by Federal Laws No. 134-FZ of 28.06.2013, No. 348-FZ of 04.11.2014]*

5. A person conducting an in-house tax audit shall be obliged to examine explanations and documents presented by a taxpayer. If, after examining explanations and documents presented, or in the absence of explanations from the taxpayer, the tax authority finds that a tax offence or another violation of tax and levy legislation has been committed, officials of the tax authority shall be obliged to draw up an audit report in accordance with the procedure prescribed by Article 100 of this Code.

6. When conducting an in-house tax audit, a tax authority shall have the right to request a taxpayer organization or a taxpayer private entrepreneur to present necessary explanations regarding operations (property) in relation to which tax reliefs have been applied within five days, and (or) to request those taxpayers, in accordance with the established procedure, to present documents confirming their right to the tax reliefs in question.

[clause 6 as reworded by Federal Law No. 130-FZ of 01.05.2016]

A taxpayer shall have the right to submit a register of supporting documents in electronic form by way of an explanation. The form of and procedure for completing that register and the format and procedure for the submission of such a register in electronic form shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[paragraph inserted by Federal Law No. 374-FZ of 23.11.2020]

7. When conducting an in-house tax audit, a tax authority shall not have the right to require a taxpayer to provide additional information and documents unless otherwise provided by this

Article or unless this Code requires such documents to be presented together with a tax declaration (computation).

8. Upon the submission of a tax declaration for value added tax in which the right to a tax reimbursement is claimed, an in-house tax audit shall be conducted with account taken of the special considerations which are laid down in this clause on the basis of tax declarations and documents presented by the taxpayer in accordance with this Code.

A tax authority shall have the right to require a taxpayer to produce documents which confirm the legitimacy of the application of tax deductions in accordance with Article 172 of this Code.

8.1. Where inconsistencies are found in details of operations which are contained in a tax declaration for value added tax, or where details of operations which are contained in a tax declaration for value added tax which has been submitted by a taxpayer are found to be inconsistent with details of those operations which are contained in a tax declaration for value added tax which was submitted by another taxpayer (another person who has an obligation in accordance with Chapter 21 of this Code to submit a tax declaration for value added tax) or in a journal of VAT invoices received and issued which has been presented to a tax authority by a person who has an obligation to do so in accordance with Chapter 21 of this Code, and such conflicts or inconsistencies indicate an understatement of the amount of value added tax which is payable to the budget system of the Russian Federation or an overstatement of the amount of value added tax claimed as reimbursable, the tax authority shall also have the right to order the taxpayer to present VAT invoices, primary documents and other documents relating to those operations. *[as amended by Federal Laws No. 134-FZ of 28.06.2013, No. 348-FZ of 04.11.2014]*

8.2. When conducting an in-house tax audit of a tax declaration (computation) for tax on profit of organizations or tax on income of physical persons of a participant in an investment partnership agreement, a tax authority may request information from that participant concerning the period of its participation in the agreement and the portion of profit (expenses, losses) of the investment partnership attributable to that participant, and may use any information at the tax authority's disposal concerning the activities of the investment partnership.

[clause 8.2 inserted by Federal Law No. 134-FZ of 28.06.2013]

8.3. When conducting an in-house tax audit on the basis of a revised tax declaration (computation) which is submitted after two years have elapsed from the date established for the submission of the tax declaration (computation) for a particular tax for a particular reporting (tax) period and in which a lesser amount of tax payable to the budget system of the Russian Federation or a greater amount of a loss is shown than in the previously submitted tax declaration (computation), a tax authority shall have the right to order the taxpayer to present primary and other documents supporting the changes in the relevant indicators of the tax declaration (computation) and analytical tax ledgers on the basis of which those indicators were determined before and after the changes.

[clause 8.3 inserted by Federal Law No. 134-FZ of 28.06.2013, as amended by Federal Law No. 348-FZ of 04.11.2014]

8.4. When conducting an in-house tax audit of a tax declaration for excise duties in which the tax deductions provided for in Article 200 of this Code are claimed in connection with the return by a purchaser to the taxpayer of previously sold excisable goods (with the exception of alcoholic and (or) excisable alcohol-containing products), a tax declaration for excise duties which is submitted in connection with the return of ethyl alcohol by a taxpayer which is a manufacturer of alcoholic and (or) excisable alcohol-containing products to a supplier/manufacturer of ethyl alcohol or a tax declaration for excise duties stating tax deductions for amounts of tax which were paid by the taxpayer on importing excisable goods into the territory of the Russian Federation and were subsequently used as raw material for the manufacture of excisable goods, a tax authority shall have the right to request the taxpayer to present primary and other documents confirming the return of the excisable goods and the validity of the application of those tax deductions, with the exception of documents which were previously submitted to the tax authorities on other grounds.

[clause 8.4 inserted by Federal Law No. 101-FZ of 05.04.2016]

8.5. When conducting an in-house tax audit of a tax declaration for value added tax, a tax authority shall have the right to require a foreign organization which is registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code to produce documents (information) confirming that the place of provision of services such as are referred to in clause 1 of Article 174.2 of this Code is the territory of the Russian Federation and other information (details) concerning those services.

[clause 8.5 inserted by Federal Law No. 244-FZ of 03.07.2016]

8.6. When conducting an in-house tax audit of an insurance contribution computation, a tax authority shall have the right to request from the payer of insurance contributions in accordance with the established procedure information and documents supporting the reflection of amounts not assessable to insurance contributions and the applicability of reduced rates of insurance contributions.

[clause 8.6 inserted by Federal Law No. 401-FZ of 30.11.2016]

8.7. When conducting an in-house tax audit of a tax declaration for value added tax in which tax deductions such as are provided for in clause 4.1 of Article 171 of this Code are claimed, a tax authority shall have the right to request the taxpayer to present documents supporting the applicability of those tax deductions if information contained in the tax declaration concerning the tax deductions is found to be inconsistent with information possessed by the tax authority.

[clause 8.7 inserted by Federal Law No. 341-FZ of 27.11.2017]

8.8. When conducting an in-house tax audit of a tax declaration for tax on profit of organizations in which the investment tax deduction provided for in Article 286.1 of this Code is claimed, a tax authority shall have the right to require the taxpayer to present necessary explanations concerning the application of the investment tax deduction within five days and (or) to demand from the taxpayer in accordance with the established procedure primary documents and other documents supporting the applicability of that tax deduction.

[clause 8.8 inserted by Federal Law No. 335-FZ of 27.11.2017]

8.9. When conducting an in-house tax audit of a tax declaration that is required to be submitted by a taxpayer in accordance with clause 2 of Article 80 and Chapters 21 and 26.2 of this Code, or a tax declaration that is required to be submitted by a taxpayer in accordance

with Chapter 26.1 of this Code (except where that declaration has been submitted by a taxpayer that does not have the right to an exemption from the fulfilment of taxpayer obligations associated with the calculation and payment of value added tax or does not exercise that right), a tax authority shall have the right to demand from the taxpayer, except as otherwise provided by this clause, VAT invoices, primary documents and other documents relating to operations subject to traceability in the event that discrepancies are found:

- 1) between information contained in the tax declaration submitted by the taxpayer in accordance with clause 2 of Article 80 and Chapters 26.1 and 26.2 of this Code and information contained in a report on operations involving products subject to traceability and (or) documents containing traceability details that were submitted to the tax authority by a taxpayer that carries out operations involving products subject to traceability;
- 2) between information on operations that is contained in the tax declaration for value added tax submitted by the taxpayer and information on those operations that is contained in a report on operations involving products subject to traceability submitted to the tax authority by another taxpayer that carries out operations involving products subject to traceability;
- 3) between information on operations that is contained in a report on operations involving products subject to traceability that was submitted by a taxpayer that carries out operations involving products subject to traceability and information on those operations that is contained in a report on operations involving products subject to traceability that was submitted to the tax authority by another taxpayer that carries out operations involving products subject to traceability.

In this respect, a tax authority shall not have the right to demand VAT invoices, primary documents and other documents relating to operations subject to traceability from a taxpayer upon the discovery of discrepancies referred to in this clause if those documents were previously submitted to the tax authority in the cases and in accordance with the procedure prescribed by the Government of the Russian Federation.

[clause 8.9 inserted by Federal Law No. 371-FZ of 09.11.2020]

9. When conducting an in-house tax audit in relation to taxes associated with the use of natural resources, tax authorities may, in addition to the documents referred to in clause 1 of this Article, require a taxpayer to produce other documents which are a basis for the calculation and payment of those taxes.

9.1. Where, before an in-house tax audit has been completed, a taxpayer submits a revised tax declaration (computation) in the manner prescribed by Article 81 of this Code, the in-house tax audit of the previously submitted tax declaration (computation) shall be terminated and a new in-house tax audit shall be commenced on the basis of the revised tax declaration (computation).

An in-house tax audit on the basis of a tax declaration (computation) in relation to which the tax authority has sent the taxpayer a notification of the deemed non-submission of the tax declaration (submission) in accordance with clause 4.2 of Article 80 of this Code shall be terminated on the day on which that notification is sent.

Where a tax declaration (computation) such as is referred to in paragraph 2 of this clause was a revised declaration (computation), the in-house tax audit based on the tax declaration (computation) previously submitted to the tax authority shall be resumed. In this case, the duration of the in-house tax audit that was terminated in accordance with paragraph 2 of this clause shall not be included in the time limit for conducting the in-house tax audit based on the previously submitted tax declaration (computation).

The termination of an in-house tax audit shall mean the termination of all the tax authority's actions in relation to a previously submitted tax declaration (computation). In this respect, documents (information) received by the tax authority in the course of the terminated in-house tax audit may be used in conducting tax control measures in relation to the taxpayer.

[clause 9.1 as reworded by Federal Law No. 374-FZ of 23.11.2020]

10. The rules laid down in this Article shall also apply to levy payers, payers of insurance contributions, tax agents and other persons who have an obligation to submit a tax declaration (computation), unless otherwise provided by this Code. *[as amended by Federal Laws No. 134-FZ of 28.06.2013, No. 243-FZ of 03.07.2016]*

11. An in-house tax audit in relation to a consolidated group of taxpayers shall be carried out in accordance with the procedure established by this Article on the basis of tax declarations (computations) and documents submitted by the responsible member of that group and other documents possessed by the tax authority concerning the activities of that group.

When carrying out an in-house tax audit in relation to a consolidated group of taxpayers a tax authority shall have the right to request and obtain from the responsible member of that group copies of documents which must be presented with the tax declaration for tax on profit of organizations for the consolidated group of taxpayers in accordance with Chapter 25 of this Code, including documents relating to the activities of other members of the group being audited.

Necessary explanations and documents relating to a consolidated group of taxpayers shall be presented to the tax authority by the responsible member of that group.

[clause 11 inserted by Federal Law No. 321-FZ of 16.11.2011]

12. When conducting an in-house tax audit of a tax declaration (computation) submitted by a taxpayer that is a participant in a regional investment project for taxes in the calculation of which the tax reliefs provided for in this Code and (or) laws of constituent entities of the Russian Federation for participants in regional investment projects have been used, the tax authority shall have the right to request from that taxpayer information and documents showing that performance indicators for the regional investment project meet the requirements which are established by this Code and (or) the laws of relevant constituent entities of the Russian Federation for regional investment projects and (or) participants therein.

[clause 12 inserted by Federal Law No. 267-FZ of 30.09.2013]

13. An in-house tax audit of an insurance contribution computation in which expenses for the payment of insurance benefits for compulsory social insurance against temporary incapacity for work and in connection with maternity are claimed shall be conducted with account taken

of the provisions established by Chapter 34 of this Code.

[clause 13 inserted by Federal Law No. 243-FZ of 03.07.2016]

Article 89. On-Site Tax Audit *[article as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. An on-site tax audit shall be conducted at the site (on the premises) of a taxpayer on the basis of a decision of the director (deputy director) of a tax authority.

Where a taxpayer is unable to provide premises for the conduct of an on-site tax audit, the on-site tax audit may be conducted at the location of the tax authority or, in the case of the conduct of an on-site tax audit of foreign taxpayer organizations which are declared tax residents of the Russian Federation in accordance with the procedure established by clause 8 of Article 246.2 of this Code, at the location of an economically autonomous subdivision of the organization concerned. *[as amended by Federal Law No. 32-FZ of 15.02.2016]*

2. A decision to conduct an on-site tax audit shall be issued by the tax authority for the location of an organization, or for the place of residence of a physical person, or for the location of an economically autonomous subdivision of a foreign organization which is declared a tax resident of the Russian Federation in accordance with the procedure established by clause 8 of Article 246.2 of this Code, or by a tax authority authorized by the federal executive body in charge of control and supervision in the area of taxes and levies to conduct on-site tax audits in the territory of a constituent entity of the Russian Federation in relation to taxpayers located (residing) in the territory of that constituent entity of the Russian Federation, except as otherwise provided in this clause. *[as amended by Federal Laws No. 32-FZ of 15.02.2016, No. 325-FZ of 29.09.2019]*

A decision to conduct an on-site tax audit of an organization which has been classified in accordance with the procedure established by Article 83 of this Code as a major taxpayer shall be issued by the tax authority which registered that organization as a major taxpayer.

[Paragraph 3 lost force – Federal Law No. 374-FZ of 23.11.2020]

An independent on-site tax audit of a branch or representation shall be conducted on the basis of a decision of the tax authority for the location of the economically autonomous subdivision in question or a tax authority authorized to conduct on-site tax audits in the territory of a constituent entity of the Russian Federation of branches and representations located in the territory of that constituent entity of the Russian Federation. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

A decision to conduct an on-site tax audit must contain the following information:

- the full and abbreviated name or surname, first name and patronymic of the taxpayer;
- the subject-matter of the audit, i.e. the taxes which are to be audited for correct calculation and payment;
- the periods in respect of which the audit is to be conducted;

- the titles and surnames and initials of the tax authority officials who are charged with conducting the audit.

The form of a decision of a director (deputy director) of a tax authority to conduct an on-site tax audit shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

A decision to conduct an on-site tax audit may not be issued on the basis of a special declaration submitted in accordance with the Federal Law “Concerning the Voluntary Declaration of Assets and Bank Accounts (Deposits) by Physical Persons and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation” and (or) accompanying documents and (or) information, or information contained in such special declaration and (or) documents. *[paragraph inserted by Federal Law No. 150-FZ of 08.06.2015] [clause 2 as reworded by Federal Law No. 243-FZ of 28.09.2010]*

3. An on-site tax audit of one taxpayer may cover one or more taxes.

4. The subject-matter of an on-site tax audit shall be the correct calculation and timely payment of taxes, except as otherwise provided in this Chapter. *[as amended by Federal Law No. 267-FZ of 30.09.2013]*

The period covered by an on-site tax audit may not exceed the three calendar years preceding the year in which the decision to conduct the audit is adopted, unless otherwise provided by this Code. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 267-FZ of 30.09.2013]*

Where a taxpayer submits a revised tax declaration the relevant on-site tax audit may cover the period for which the revised tax declaration has been submitted.

5. Tax authorities shall not have the right to conduct two or more on-site tax audits in relation to the same taxes for one and the same period.

Tax authorities shall not have the right to conduct more than two on-site tax audits in relation to one taxpayer in the course of a calendar year, except where the director of the federal executive body in charge of control and supervision in the area of taxes and levies decides that an on-site tax audit of a taxpayer needs to be conducted over and above that limit.

In determining the number of on-site tax audits of a taxpayer, account shall not be taken of the number of independent on-site tax audits conducted in relation to branches and representations of that taxpayer.

5.1. Tax authorities shall not have the right to conduct on-site tax audits for a period for which tax monitoring is conducted (was conducted) in relation to taxes which a taxpayer is responsible for calculating and paying in accordance with this Code, except in the following cases: *[as amended by Federal Law No. 470-FZ of 29.12.2020]*

1) the conduct of an on-site tax audit by a higher tax authority – by way of reviewing the activities of the tax authority which conducted the tax monitoring;

2) the early termination of tax monitoring;

3) failure by a taxpayer to implement a reasoned opinion (reasoned opinions) of a tax authority by 1 December of the year following the period for which tax monitoring was conducted. In this case a decision to conduct an on-site tax audit shall be issued by the tax authority not later than two months from the day of the expiry of that time limit. The purpose of such an on-site tax audit shall be to check the correct calculation and timely payment of taxes (levies, insurance contributions) in accordance with the non-implemented reasoned opinion (non-implemented reasoned opinions);

[subsection 3 reworded by Federal Law No. 470-FZ of 29.12.2020]

4) the submission by a taxpayer in a calendar year for which tax monitoring is not conducted of a revised tax declaration (computation) for a period in which tax monitoring was conducted in which the amount of a tax (levy, insurance contributions) payable to the budget system of the Russian Federation is less, the amount of value added tax or excise duty claimed for reimbursement is greater or the amount of losses made is greater than in the previously submitted tax declaration (computation). The purpose of the on-site tax audit in this case shall be to check the correct calculation of the tax (levy, insurance contributions) (determination of losses) on the basis of the amended data in the revised tax declaration (computation) that caused the previously calculated amount of the tax (levy, insurance contributions) to be reduced (the amount of value added tax or excise duty claimed for reimbursement or the amount of losses made to be increased).

[subsection 4 reworded by Federal Law No. 470-FZ of 29.12.2020]

[clause 5.1 inserted by Federal Law No. 348-FZ of 04.11.2014]

5.2. An on-site tax audit of an international company registered in accordance with Federal Law No. 290-FZ of 3 August 2018 “Concerning International Companies” may not examine periods preceding the registration of that company in the Russian Federation as an international company, with the exception of on-site tax audits in relation to economically autonomous subdivisions of foreign organizations which were registered in the territory of the Russian Federation before the date of registration of those organizations as international companies.

[clause 5.2 inserted by Federal Law No. 490-FZ of 25.12.2018]

6. An on-site tax audit may not continue for more than two months. That period may be extended to four months or, in exceptional cases, to six months.

The grounds and procedure for extending the period of conduct of an on-site tax audit shall be established by the federal executive body in charge of control and supervision in the area of taxes and levies.

7. Within the framework of an on-site tax audit a tax authority shall have the right to audit the activities of branches and representations of a taxpayer.

A tax authority shall have the right to conduct an independent on-site tax audit of branches and representations with respect to matters concerning the correct calculation and timely payment of regional and (or) local taxes.

A tax authority conducting an independent on-site audit of branches and representations shall not have the right to conduct in relation to a branch or representation two or more on-site tax audits in relation to the same taxes for one and the same period.

A tax authority shall not have the right to conduct in relation to one branch or representation of a taxpayer more than two on-site tax audits in the course of one calendar year.

In the case of an independent on-site tax audit of branches and representations of a taxpayer, the period of the audit may not exceed one month.

7.1. In an on-site tax audit a tax authority shall have the right to examine activities of a taxpayer which are connected with its participation in an investment partnership agreement and to request from participants in the investment partnership agreement such information as is needed for the conduct of the on-site tax audit in accordance with the procedure established by Article 93.1 of this Code.

Where an on-site tax audit is conducted in relation to a taxpayer which is not the managing partner responsible for the maintenance of tax records (hereafter in this Article referred to as “managing partner”), a request to present documents and (or) information relating to its participation in the investment partnership agreement shall be sent to a managing partner. If the managing partner does not present documents and (or) information within the established time limit, a request for documents and (or) information relating to the participation of the taxpayer being audited in the investment partnership may be sent to other participants in the investment partnership agreement.

[clause 7.1 inserted by Federal Law No. 336-FZ of 28.11.2011]

8. The period of the conduct of an on-site tax audit shall be calculated from the day of the adoption of the decision to order an audit up to the day of the preparation of the certificate of conduct of the audit.

9. The director (deputy director) of a tax authority shall have the right to suspend the conduct of an on-site tax audit for the purpose of:

- 1) requesting and obtaining documents (information) in accordance with Article 93.1 of this Code;
- 2) obtaining information from foreign state bodies under the terms of international agreements of the Russian Federation;
- 3) the performance of expert examinations;
- 4) the translation into Russian of documents presented by a taxpayer in a foreign language.

The suspension of the conduct of an on-site tax audit on the ground specified in subsection 1 of this clause may not occur more than once in relation to each person from whom documents are requested.

The suspension and resumption of the conduct of an on-site tax audit shall be documented by an appropriate decision of the director (deputy director) of the tax authority conducting that audit.

The total period of time for which the conduct of an on-site tax audit is suspended may not exceed six months. Where an audit has been suspended on the ground specified in subsection 2 of this clause and the tax authority has been unable for six months to obtain requested information from foreign state bodies under the terms of international agreements of the Russian Federation, the period of the suspension of that audit may be increased by three months.

While the suspension of the conduct of an on-site tax audit is in effect, actions taken by a tax authority to obtain documents from the taxpayer shall be suspended, with all originals requested and obtained in the course of conducting the audit being returned to the taxpayer in this case, with the exception of documents obtained by seizure, and actions of the tax authority at the site (on the premises) of the taxpayer which are connected with that audit shall be suspended.

10. A repeat on-site tax audit of a taxpayer shall be understood to mean an on-site tax audit which is conducted irrespective of when the last audit was conducted in relation to the same taxes and for the same period.

When a repeat on-site tax audit is ordered the limitations referred to in clause 5 of this Article shall not apply.

When a repeat on-site tax audit is conducted the audit may cover a period not exceeding the three calendar years preceding the year in which the decision to conduct the repeat on-site tax audit is adopted.

A repeat on-site tax audit of a taxpayer may be conducted:

1) by a higher tax authority – by way of reviewing the activities of a tax authority which has conducted an audit;

2) by a tax authority that previously conducted an audit, on the basis of a decision of its director (deputy director) – in the event that a taxpayer submits a revised tax declaration (computation) in which the amount of a tax (levy, insurance contributions) payable to the budget system of the Russian Federation is less, the amount of value added tax or excise duty claimed for reimbursement is greater or the amount of losses made is greater than in the previously submitted tax declaration (computation). The purpose of the repeat on-site tax audit in this case shall be to check the correct calculation of the tax (levy, insurance contributions) (determination of losses) on the basis of the amended data in the revised tax declaration (computation) that caused the previously calculated amount of the tax (levy, insurance contributions) to be reduced (the amount of value added tax or excise duty claimed for reimbursement or the amount of losses made to be increased). *[paragraph reworded by Federal Law No. 470-FZ of 29.12.2020]*

If, when a repeat on-site tax audit is conducted, a taxpayer is found to have committed a tax offence which was not detected when the initial on-site tax audit was conducted, tax sanctions

shall not be imposed on the taxpayer unless the non-detection of the tax offence when the initial tax audit was conducted was the result of collusion between the taxpayer and an official of the tax authority.

11. An on-site tax audit which is carried out in connection with the re-organization or liquidation of a taxpayer organization may be conducted irrespective of when the last audit was conducted and of the subject-matter of the last audit. In this respect, the audited period shall not exceed the three calendar years preceding the year in which the decision to conduct the audit is adopted.

12. A taxpayer shall be obliged to ensure that officials of tax authorities who are conducting an on-site tax audit have an opportunity to inspect documents associated with the calculation and payment of taxes.

When an on-site tax audit is being conducted, documents needed for the audit may be requested and obtained from the taxpayer in accordance with the procedure established by Article 93 of this Code.

Officials of tax authorities may inspect originals of documents only at the site of the taxpayer, except in the case of the conduct of an on-site tax audit at the location of a tax authority and in the cases provided for in Article 94 of this Code.

13. Where necessary, authorized officials of tax authorities who are carrying out an on-site tax audit may make an inventory of the taxpayer's property and make an inspection of production, storage, trading and other premises and areas which are used by the taxpayer for the derivation of income or are connected with the maintenance of taxable objects in accordance with the procedure established by Article 92 of this Code.

14. Where officials carrying out an on-site tax audit have grounds to believe that documents which provide evidence of the commission of offences might be destroyed, concealed, altered or replaced, those documents shall be seized in accordance with the procedure prescribed by Article 94 of this Code.

15. On the last day of the conduct of an on-site tax audit, an inspector must draw up an audit completion certificate, in which there shall be stated the subject-matter of the audit and the period over which it was conducted, and hand it to the taxpayer or its representative.

In the event that a taxpayer (or its representative) evades receipt of the audit completion certificate, that certificate shall be sent to the taxpayer by registered mail.

16. Special considerations relating to the conduct of on-site tax audits in the context of the performance of production sharing agreements are laid down in Chapter 26.4 of this Code.

16.1 Special considerations relating to the conduct of on-site tax audits of residents which have been excluded from the unified register of residents of the Special Economic Zone in the Kaliningrad Province are laid down in Articles 288.1 and 385.1 of this Code.

[clause 16.1 inserted by Federal Law No. 84-FZ of 17.05.2007]

17. The rules laid down in this Article shall also apply with respect to the conduct of on-site tax audits of levy payers, payers of insurance contributions and tax agents. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

18. The rules laid down in this Article shall apply with respect to the conduct of on-site tax audits of a consolidated group of taxpayers with account taken of the special considerations established by Article 89.1 of this Code.

[clause 18 inserted by Federal Law No. 321-FZ of 16.11.2011]

19. The rules laid down in this Article shall apply with respect to the conduct of on-site tax audits of a taxpayer that is a participant in a regional investment project with account taken of the special considerations established by Article 89.2 of this Code.

[clause 19 inserted by Federal Law No. 267-FZ of 30.09.2013]

Article 89.1. Special Considerations Relating to the Conduct of an On-Site Tax Audit of a Consolidated Group of Taxpayers *[inserted by Federal Law No. 321-FZ of 16.11.2011]*

1. An on-site tax audit of a consolidated group of taxpayers shall be conducted in relation to tax on profit of organizations for the consolidated group of taxpayers at the site (premises) of the responsible member of that group and at the sites (premises) of other members of that group on the basis of a decision of the director (deputy director) of the tax authority.

Where a member of a consolidated group of taxpayers is unable to provide space in which to conduct an on-site tax audit, the on-site tax audit in relation to that member may be conducted at the location of the relevant tax authority.

2. A decision to conduct an on-site tax audit of a consolidated group of taxpayers shall be issued by the tax authority which carried out the registration of the responsible member of that group.

A separate on-site tax audit shall not be conducted in relation to a branch or representation of a member of a consolidated group of taxpayers.

The following shall be indicated in a decision to conduct an on-site tax audit of a consolidated group of taxpayers:

- the full and abbreviated name of the responsible member and of other members of the consolidated group of taxpayers (with the exception of members in relation to which tax monitoring is being (has been) conducted for the period concerned, with account taken of the provisions of clause 4.1 of this Article); *[as amended by Federal Law No. 240-FZ of 03.07.2016]*

- the tax periods for which the audit is conducted;

- the titles, surnames and initials of the tax authority officials charged with conducting the audit.

The officials specified in the decision to conduct an on-site tax audit of a consolidated group of taxpayers may take part in auditing all members of the consolidated group of taxpayers.

The form of the above-mentioned decision shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

3. The conduct of an on-site tax audit of a consolidated group of taxpayers in the manner prescribed by Article 89 of this Code shall not hinder the conduct of separate on-site tax audits of members of that group in relation to taxes which are not calculated and paid by the consolidated group of taxpayers, with separate documentation of the results of those audits.

4. The purpose of an on-site tax audit of a consolidated group of taxpayers shall be to check the correct calculation and timely payment of tax on profit of organizations for that group.

4.1. When conducting an on-site tax audit of a consolidated group of taxpayers, tax authorities shall not have the right to examine whether income received and expenses incurred have been correctly determined by a member of the consolidated group of taxpayers for a period for which tax monitoring is being (has been) conducted in relation to that member, except in the following cases:

1) the conduct of an on-site tax audit by a higher tax authority by way of inspecting the activities of the tax authority which conducted tax monitoring;

2) the early termination of tax monitoring;

3) a failure by a member of the consolidated group of taxpayers to comply by 1 December of the year following the period for which tax monitoring was conducted with a reasoned opinion (reasoned opinions) of a tax authority regarding the correct calculation (withholding) and full and timely payment (remittance) of tax on profit of organizations that was sent to that member of the consolidated group of taxpayers. In this case, the decision to conduct an on-site tax audit shall be issued by the tax authority not later than two months from the day of the expiry of that time limit. The purpose of such an on-site tax audit shall be to check whether profits tax was correctly calculated by that member of the consolidated group of taxpayers in accordance with the reasoned opinion of the tax authority;

[subsection 3 reworded by Federal Law No. 470-FZ of 29.12.2020]

4) the submission by the responsible member of the consolidated group of taxpayers in a calendar year for which tax monitoring is not conducted of a revised tax declaration for tax on profit of organizations for the consolidated group of taxpayers for a period in which tax monitoring was conducted in which the amount of tax payable to the budget system of the Russian Federation is less or the amount of losses made is greater than in the previously submitted tax declaration as a result of income being reduced (expenses being increased) by a member of the consolidated group of taxpayers in relation to which tax monitoring was conducted. The purpose of the tax audit in this case shall be to check that tax was correctly calculated (the amount of losses made was correctly determined) on the basis of the amended data in the revised tax declaration that caused the previously calculated amount of tax to be reduced (the amount of losses made to be increased).

[subsection 4 reworded by Federal Law No. 470-FZ of 29.12.2020]

[clause 4.1 inserted by Federal Law No. 240-FZ of 03.07.2016]

5. An on-site tax audit of a consolidated group of taxpayers may not continue for more than two months. That time period shall be increased by a number of months equal to the number

of members of the consolidated group of taxpayers (not including the responsible member of the group), but not to more than one year.

6. In the cases and according to the procedure which are laid down in clause 9 of Article 89 of this Code, a decision to suspend an on-site tax audit of a consolidated group of taxpayers shall be issued by the director (deputy director) of the tax authority which issued the decision to carry out that audit.

7. A repeat on-site tax audit of a consolidated group of taxpayers shall be an on-site tax audit which is carried out irrespective of when the last audit of the group was carried out for the same tax periods.

8. A certificate of completion of an on-site tax audit shall be handed to a representative of the responsible member of the consolidated group of taxpayers in accordance with the procedure established by clause 15 of Article 89 of this Code.

Article 89.2. Special Considerations Relating to the Conduct of an On-Site Tax Audit of a Taxpayer That is a Participant in a Regional Investment Project *[inserted by Federal Law No. 267-FZ of 30.09.2013]*

1. The subject-matter of an on-site tax audit of a taxpayer that is a participant in a regional investment project shall be, in addition to the subject-matter which is established by clause 4 of Article 89 of this Code, the conformity of the performance indicators for the regional investment project to the requirements which are established by this Code and (or) the laws of relevant constituent entities of the Russian Federation for regional investment projects and (or) participants therein, and the fulfilment by the participant in the regional investment project of the obligations specified in the investment declaration, including with respect to amounts of financing of capital investments for the regional investment project. *[as amended by Federal Law No. 374-FZ of 23.11.2020]*

2. Where capital investments under a regional investment project must be made within a period not exceeding five years from the day on which an organization was included in the register of participants in regional investment projects, an on-site tax audit of the taxpayer which is the participant in the regional investment project may cover a period not exceeding the five calendar years preceding the year in which the decision to conduct the audit was issued.

3. A taxpayer that is a participant in a regional investment project which meets the requirements established by paragraph 3 of subsection 4 and paragraph 3 of subsection 4.1 of clause 1 of Article 25.8 of this Code shall be obliged to ensure that statutory and tax accounts and other documents needed for the calculation and payment of taxes in the calculation of which the tax reliefs provided for in this Code and (or) laws of constituent entities of the Russian Federation for participants in regional investment projects have been used and documents confirming the conformity of the performance indicators for the regional investment project to the requirements established by this Code and (or) the laws of relevant constituent entities of the Russian Federation for regional investment projects and (or) participants therein are retained for six years, except as otherwise provided in this clause.

A taxpayer that is a participant in a regional investment project and applies the tax rates for tax on profit of organizations which are established by clauses 1 and 1.5 of Article 284 of this Code, with account taken of the special considerations laid down in subsection 2 of clause 2 and subsection 2 of clause 3 of Article 284.3 of this Code, shall be obliged to ensure that statutory and tax accounts and other documents referred to in this clause are retained for the entire period during which those tax rates are applied.

[clause 3 as reworded by Federal Law No. 144-FZ of 23.05.2016]

4. The provisions of this Article shall also apply to the conduct of an on-site tax audit of an organization whose status as a participant in a regional investment programme has been terminated.

Article 90. Participation of a Witness

1. Any physical person who may be aware of circumstances which are of significance for tax control may be summoned to testify as a witness. The testimony of a witness shall be entered in the record of proceedings.

2. The following persons may not be questioned as witnesses:

1) persons who, by reason of their minority or physical or mental abnormalities, are incapable of correctly apprehending circumstances which are significant for tax control;

2) persons who received information which is needed for tax control purposes as a result of performing their professional duties where such information is classified as the professional secrets of such persons, and in particular lawyers and auditors.

[subsection 2 as reworded by Federal Law No. 154-FZ of 09.07.1999]

3. A physical person shall have the right to refuse to testify only on the grounds provided for in the legislation of the Russian Federation.

4. A witness's testimony may be heard at his place of residence if he is unable to appear at the tax authority owing to illness, old age or disability, and in other cases at the discretion of the official of the tax authority.

5. Before hearing testimony, the official of the tax authority shall warn the witness of the legal consequences of refusing to testify, failing to testify or giving false testimony, to which effect a note shall be entered in the record of proceedings which shall be certified by the witness's signature. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

6. A copy of the record of proceedings, after it has been prepared, must be handed to the witness in person against receipt. If the witness refuses to take receipt of the copy of the record of proceedings, that fact shall be recorded in the record of proceedings.

[clause 6 inserted by Federal Law No. 302-FZ of 03.08.2018]

Article 91. Access of Officials of Tax Authorities to a Site or Premises for the Purpose of Conducting a Tax Audit

1. Officials of tax authorities who are directly conducting a tax audit shall be allowed access to the site or premises of the person being audited upon presentation by those officials of their official identity cards and the decision of the director (deputy director) of a tax authority to conduct an on-site tax audit of that person, or upon presentation of official identity cards and a reasoned resolution of an official of a tax authority which is conducting an in-house tax audit on the basis of a tax declaration for value added tax concerning the conduct of an inspection in cases provided for in clauses 8, 8.1 and 8.9 of Article 88 of this Code. The above-mentioned resolution must be approved by the director (deputy director) of the tax authority. *[as amended by Federal Laws No. 134-FZ of 28.06.2013, No. 371-FZ of 09.11.2020]*

2. Officials of tax authorities who are directly conducting a tax audit may inspect sites or premises of the audited person which are used for entrepreneurial activities or inspect taxable objects in order to establish whether or not actual data relating to those objects correspond to the documentary data provided by the audited person. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

3. In the event that officials of tax authorities who are conducting a tax audit are denied access to the above-mentioned sites or premises (with the exception of dwellings), the director of the audit group (team) shall draw up a report to be signed by him and by the audited person.

On the basis of that report the tax authority shall have the right independently to determine the amount of tax payable using data possessed by it concerning the audited person or by analogy.

In the event that the audited person refuses to sign the above-mentioned report, a note to that effect shall be made in the report.

[clause 3 as reworded by Federal Law No. 137-FZ of 27.07.2006]

[4. Lost force – Federal Law No. 196-FZ of 30.12.2001]

5. Officials of tax authorities carrying out a tax audit shall not be allowed access to dwellings without the consent or against the will of the physical persons residing therein other than in cases established by federal law or on the basis of a court decision. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

Article 92. Inspection

1. A tax authority official shall have the right, for the purpose of clarifying circumstances that are significant for the completeness of an audit, to carry out an inspection of the sites and premises of the audited entity and of documents and objects:

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

1) when conducting an on-site tax audit;

[subsection 1 inserted by Federal Law No. 470-FZ of 29.12.2020]

2) when conducting an in-house tax audit on the basis of a tax declaration in the cases provided for in clauses 8, 8.1 and 8.9 of Article 88 of this Code;

[subsection 2 inserted by Federal Law No. 470-FZ of 29.12.2020]

3) when examining in the context of tax monitoring a tax declaration for value added tax in which tax is claimed for reimbursement, or in the event of the discovery of discrepancies or inconsistencies such as are referred to in clauses 8.1 or 8.9 of Article 88 of this Code.

[subsection 3 inserted by Federal Law No. 470-FZ of 29.12.2020]

An official of a tax authority which adopted the decision provided for in Article 46 of this Code on the recovery of arrears in excess of 1 million roubles in relation to an organization, unless that decision is complied with within ten days of its adoption, shall have the right to carry out no more than once on the basis of one recovery decision an inspection of the organization's sites, premises, documents and objects subject to its consent. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*

An inspection of sites, premises, documents and objects shall take place on the basis of a reasoned resolution of an official of the tax authority carrying out the inspection. That resolution must be approved by the director (deputy director) of the tax authority. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

[clause 1 as reworded by Federal Law No. 134-FZ of 28.06.2013]

2. The inspection of documents and items in cases not provided for in clause 1 of this Article shall be permitted if the documents and items were received by an official of a tax authority as a result of earlier tax control actions or if the owner of the items consents to such inspection. *[as amended by Federal Law No. 134-FZ of 28.06.2013]*

3. The inspection shall be made in the presence of attesting witnesses.

The person whose sites, premises, documents and objects are to be inspected by an official of the tax authority or his representative and specialists shall have the right to participate when an inspection is made. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

4. Where necessary, photography, filming and video recording shall be used, documents shall be copied and other actions shall be undertaken when carrying out inspections.

5. A report shall be drawn up concerning the inspection.

Article 93. Requesting Documents When Conducting a Tax Audit *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

1. A tax authority official who is conducting a tax audit shall have the right to request from the audited person such documents as are needed for the audit. *[as amended by Federal Law No. 248-FZ of 23.07.2013]*

Where a tax authority official who is conducting a tax audit is on the audited person's premises, a request for documents shall be transmitted to the director (the legal or authorized representative) of the organization or to the physical person (his legal or authorized representative) in person against signed receipt. *[paragraph inserted by Federal Law No. 248-FZ of 23.07.2013; as amended by Federal Law No. 130-FZ of 01.05.2016]*

Where it is impossible for a request for documents to be transmitted in the manner stated above, it shall be sent in accordance with the procedure established by clause 4 of Article 31 of this Code. *[paragraph inserted by Federal Law No. 248-FZ of 23.07.2013]*
[clause 1 as reworded by Federal Law No. 229-FZ of 27.07.2010]

2. Requested documents may be presented to a tax authority by an audited person in person or through a representative, sent by registered mail or transmitted in electronic form via telecommunications channels or through an online tax account.

Documents in paper form shall be presented in the form of copies certified by the audited person. It shall not be permissible to require the notarial certification of copies of documents which are presented to a tax authority (an official), unless otherwise provided by the legislation of the Russian Federation. The sheets of documents which are presented in paper form must be numbered and bound in accordance with requirements to be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

Documents prepared in electronic form in the formats prescribed by the federal executive body in charge of control and supervision in the area of taxes and levies shall be presented via telecommunications channels or via an online tax account.

Requested documents prepared in paper form may be presented to a tax authority electronically in the form of electronic images of documents (paper documents converted into electronic by means of scanning them and storing their particulars) in the formats prescribed by the federal executive body in charge of control and supervision in the area of taxes and levies via telecommunications channels or via an online tax account.

Where requested documents are presented to a tax authority in electronic form via telecommunications channels, those documents must be certified by the enhanced qualified electronic signature of the audited person or the enhanced qualified electronic signature of the audited person's representative.

The procedure for sending a request to present documents and the procedure for presenting documents requested by a tax authority in electronic form via telecommunications channels or via an online tax account shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

Where necessary, an official of a tax authority shall have the right to inspect the originals of documents.

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

3. Documents which have been requested during a tax audit shall be produced within 10 days (20 days in the case of a tax audit of a consolidated group of taxpayers, 30 days in the case of a tax audit of a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code) from the day on which the relevant request is received. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 321-FZ of 16.11.2011, No. 244-FZ of 03.07.2016]*

In the event that an audited person is unable to produce requested documents within the time limit established by this clause, that person shall, within one day after the day on which the request for the production of documents is received, notify the auditing officials of the tax authority in writing of the impossibility of producing the documents within that time period, stating the reasons why the requested documents cannot be produced within the established time limit, and of the time period within which the audited person is able to produce the requested documents. *[as amended by Federal Law No. 321-FZ of 16.11.2011]*

The above-mentioned notification may be submitted to the tax authority by the audited person in person or through a representative or transmitted in electronic form via telecommunications channels or via an online tax account. Persons who are not required by clause 3 of Article 80 of this Code to submit a tax declaration in electronic form shall have the right to send that notification by registered mail. *[paragraph inserted by Federal Law No. 240-FZ of 03.07.2016]*

The form and format of the above-mentioned notification in electronic form via telecommunications channels or via an online tax account shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

Within two days after receiving such notification, the director (deputy director) of the tax authority may, on the basis of that notification, extend the time limit for the production of documents or refuse to extend that time limit, to which effect a separate decision shall be rendered. *[paragraph inserted by Federal Law No. 240-FZ of 03.07.2016]*

In the case of the conduct of a tax audit of a consolidated group of taxpayers, time limits shall be extended by not less than 10 days. *[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]*

4. A refusal by an audited person to produce documents requested in the course of a tax audit or failure to produce them within the established time limit shall be deemed to be a tax offence and shall result in the liability which is provided for in Article 126 of this Code.

In the event of such refusal or failure to produce documents within the established time limit, a tax authority official who is conducting a tax audit shall carry out the seizure of the necessary documents in accordance with the procedure prescribed by Article 94 of this Code.

5. Documents (information) previously submitted to tax authorities, irrespective of the grounds for submitting them, need not be submitted provided that the tax authority is notified within the time limit established for submitting the documents (information) of the fact that the documents (information) requested were previously submitted, giving the particulars of the document by which (as an appendix to which) they were submitted and the name of the tax authority to which the documents (information) were submitted. The notification referred to in this clause shall be submitted in the manner prescribed by clause 3 of this Article. The above-mentioned limitation shall not apply to cases where the documents were previously submitted to the tax authority in the form of originals which were subsequently returned to the person being audited or to cases where documents submitted to a tax authority were subsequently lost by reason of force majeure.

[clause 5 as reworded by Federal Law No. 302-FZ of 03.08.2018]

Article 93.1. Requesting Documents (Information) Concerning a Taxpayer, Levy Payer, Payer of Insurance Contributions or Tax Agent and Information Concerning Particular Transactions *[title as amended by Federal Law No. 243-FZ of 03.07.2016]*

[inserted by Federal Law No. 137-FZ of 27.07.2006]

1. A tax authority official who is conducting a tax audit shall have the right to require a counterparty, a person who maintains (maintained) the register of securities owners or other persons possessing documents (information) relating to the activities of an audited taxpayer (levy payer, payer of insurance contributions, tax agent) to produce those documents (that information), including documents (information) associated with the maintenance of the register of securities owners. *[as amended by Federal Laws No. 243-FZ of 03.07.2016, No. 6-FZ of 17.02.2021]*

Requests for documents (information) relating to the activities of an audited taxpayer (levy payer, payer of insurance contributions, tax agent) may also be made when examining tax audit materials on the basis of a decision of the director (deputy director) of a tax authority concerning the performance of additional tax control measures. *[as amended by Federal Laws No. 248-FZ of 23.07.2013, No. 243-FZ of 03.07.2016]*

A tax authority official who is conducting tax monitoring shall have the right to request a counterparty or other persons possessing documents (information) relating to activities of an organization in relation to which tax monitoring is conducted to present those documents (that information).

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

1.1. When conducting an in-house tax audit of a computation of the financial result of an investment partnership and the tax declaration (computation) for tax on profit of organizations and tax on income of physical persons of a participant in an investment partnership agreement, a tax authority shall have the right to request the following information for the audited period from the participant in the investment partnership agreement which is the managing partner responsible for the maintenance of tax records:

- 1) the composition of participants in the investment partnership agreement, including information on changes in the composition of participants in that agreement;
- 2) the composition of participants in the investment partnership agreement which are managing partners, including information on changes in the composition of such participants in the agreement in question;
- 3) the share of profit (expenses, losses) attributable to each of the managing partners and partners;
- 4) the participating interest of each of the managing partners and partners in the profit of the investment partnership, as established by the investment partnership agreement;
- 5) the share of each of the managing partners and partners in the common property of the partners;

6) changes in the procedure for the determination by the participant in the investment partnership agreement which is the managing partner responsible for the maintenance of tax records of expenses incurred in the interests of all partners for the management of the partners' common affairs, where that procedure is established by the investment partnership agreement.

[clause 1.1 inserted by Federal Law No. 336-FZ of 28.11.2011]

2. In the event that a reasonable need arises for tax authorities to obtain documents (information) concerning a particular transaction outside the context of the conduct of tax audits, a tax authority official shall have the right to request and obtain those documents (that information) from the parties to that transaction or from other persons possessing documents (information) concerning that transaction.

When carrying out a tax audit in relation to a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code, a tax authority shall have the right, subject to the consent of the director (deputy director) of the federal executive body in charge of control and supervision in the area of taxes and levies, to seek information regarding money transfers made in favour of that foreign organization from the national payment card system organization, money transfer operators, electronic money operators, operational centres, payment clearing centres, central clearing counterparties, settlement centres and communications operators.

[paragraph inserted by Federal Law No. 244-FZ of 03.07.2016]

Tax authorities may request documents (information) associated with the maintenance of the register of securities owners from a person who maintains (maintained) that register in accordance with a request from an authorized body of a foreign state in cases provided for in international agreements of the Russian Federation.

[paragraph inserted by Federal Law No. 6-FZ of 17.02.2021]

[clause 2 as reworded by Federal Law No. 134-FZ of 28.06.2013]

2.1. An official of a tax authority which adopted the decision provided for in Article 46 of this Code on the recovery of arrears in excess of 1 million roubles in relation to an organization or a private entrepreneur, unless that decision is complied with within ten days of its adoption, shall have the right to request those persons to provide documents (information) on their property, property rights and obligations in accordance with a list to be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

If documents requested in accordance with paragraph 1 of this clause are not submitted by the taxpayer (levy payer, payer of insurance contributions, tax agent, responsible member of a consolidated group of taxpayers) to the tax authority within the established timeframe, the tax authority official referred to in paragraph 1 of this clause shall have the right to request other persons possessing documents (information) on the property or property rights of the taxpayer (levy payer, payer of insurance contributions, tax agent, responsible member of a consolidated group of taxpayers) to provide those documents (that information).

[clause 2.1 inserted by Federal Law No. 325-FZ of 29.09.2019]

3. A tax authority whose official has the right to request and obtain documents (information) in accordance with clauses 1, 2 and 2.1 of this Article shall send an instruction to request and obtain documents (information) relating to the activities of a taxpayer (levy payer, payer of

insurance contributions, tax agent) to the tax authority where the person from whom those documents (information) are to be requested is registered. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 243-FZ of 03.07.2016, No. 325-FZ of 29.09.2019]*

In this respect, in the instruction it shall be indicated in the course of which tax control measure the need has arisen for the production of documents (information), or that it has arisen owing to the existence of arrears and outstanding penalties and fines, and where information regarding a particular transaction is requested, details which enable that transaction to be identified shall also be given. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

4. Within five days after receiving an instruction, the tax authority where the person from whom the documents (information) are to be requested is registered shall send to that person a request for the production of documents (information). That request shall be accompanied by a copy of the instruction to request and obtain documents (information). The request for documents (information) shall be sent with account taken of the provisions laid down in clause 1 of Article 93 of this Code. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

5. A person that has received a request to submit documents (information) in accordance with clauses 1 and 1.1 of this Article shall fulfil that request within five days of receiving it or shall give notice within the same time period that it does not possess the requested documents (information).

A person that has received a request to submit documents (information) in accordance with clauses 2 and 2.1 of this Article shall fulfil that request within ten days of receiving it or shall give notice within the same time period that it does not possess the requested documents (information). *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

Where requested documents (information) cannot be submitted within the time limits specified in this clause, the tax authority shall have the right, upon receiving from the person from which the documents (information) were requested a notification of the fact that the documents (information) cannot be submitted within the established time limits and of the time periods (if appropriate) within which the documents (information) may be submitted, to extend the time limit for the submission of the documents (information).

[EY Note: paragraph 4 of clause 5 of Article 93.1 is reworded from 01.01.2024 – Federal Law No. 470-FZ of 29.12.2020]

Requested documents shall be submitted with account taken of the provisions laid down in clauses 2 and 5 of Article 93 of this Code. The notification referred to in this clause shall be submitted in the manner prescribed by clause 3 of Article 93 of this Code.

[clause 5 as reworded by Federal Law No. 302-FZ of 03.08.2018]

[EY Note: new paragraphs are added to clause 5 of Article 93.1 from 01.01.2024 – Federal Law No. 470-FZ of 29.12.2020]

6. A refusal to produce documents demanded in accordance with this Article or failure to produce them within the established time limit shall be deemed to be a tax offence and shall

result in the liability provided for in Article 126 of this Code. *[as amended by Federal Laws No. 248-FZ of 23.07.2013, No. 325-FZ of 29.09.2019]*

An unlawful failure to provide (the late provision of) demanded information shall be deemed to be a tax offence and shall result in the liability provided for in Article 129.1 of this Code. *[paragraph inserted by Federal Law No. 248-FZ of 23.07.2013]*

7. The procedures for co-operation between tax authorities with respect to the fulfilment of instructions to request and obtain documents shall be established by the federal executive body in charge of control and supervision in the area of taxes and levies.

8. The procedure laid down in this Article for requesting documents (information) shall also apply in regard to the requesting of documents (information) concerning members of a consolidated group of taxpayers.

[clause 8 inserted by Federal Law No. 321-FZ of 16.11.2011]

Article 93.2. Requesting of Documents (Information) from Audit Organizations (Individual Auditors) *[inserted by Federal Law No. 231-FZ of 29.07.2018]*

1. An official of the tax authority with which an audit organization (individual auditor) is registered shall have the right to request the audit organization (individual auditor) to present documents (information) which it obtained in carrying out auditing activities and providing other audit-related services provided for in clauses 1, 2, 4 and 5 of part 7 of Article 1 of Federal Law No. 307-FZ of 30 December 2008 “Concerning Auditing Activities” on the basis of a decision of the director (deputy director) of the federal executive body in charge of control and supervision in the area of taxes and levies for documents (information) to be requested.

2. A tax authority may request an audit organization (individual auditor) to present documents (information) which are a basis for the calculation and payment (withholding, remittance) of a tax (levy, insurance contributions) in the event that those documents (that information) were requested from the taxpayer (levy payer, payer of insurance contributions, tax agent) in accordance with this Code and have not been presented to the tax authority by that person in accordance with the established procedure in the course of the conduct in relation to that person of an on-site tax audit or an audit of the calculation and payment of taxes in connection with the conclusion of transactions between interdependent persons. In this case, the decision referred to in clause 1 of this Article must contain the following information:

- particulars of the decision to conduct the on-site tax audit or audit of the calculation and payment of taxes in connection with the conclusion of transactions between interdependent persons in the course of which the need has arisen to request documents (information) from the audit organization (individual auditor), the subject of the audit and the period in which it covers;

- the date on which the request to present documents (information) was sent to the taxpayer (levy payer, payer of insurance contributions, tax agent) and the time limit for presenting the requested documents (information);

- information on the failure by the taxpayer (levy payer, payer of insurance contributions, tax agent) being audited to present documents (information) within the established time limit, or on the receipt from that person of a notification of its inability to present the requested documents (information) or its refusal to present the requested documents (information);
- details of the audit organization (individual auditor) which carried out audits and (or) provided other audit-related services referred to in clause 1 of this Article for periods covered by the tax audit: the name of the organization (surname, first name and patronymic of the individual auditor) and the state registration number;
- particulars or other information enabling the requested documents (information) to be identified by the audit organization (individual auditor).

A request to present documents (information), accompanied by a copy of the decision referred to in this clause, shall be sent by a tax authority to an audit organization (individual auditor) after the time limit for the documents (information) to be presented by the taxpayer (levy payer, payer of insurance contributions, tax agent) in accordance with the established procedure has expired.

3. A tax authority may also request documents (information) from audit organizations (individual auditors) upon the receipt of a request of a competent authority of a competent state (territory) in relation to an audited person in cases provided for in international agreements of the Russian Federation.

Where such a request is received, the decision referred to in clause 1 of this Article must contain the following information:

- particulars of the request of the competent authority of a foreign state (territory);
- information on whether the request of the competent authority of a foreign state (territory) includes a prohibition on informing the person in relation to which the request has been received of the transmission of information concerning that person;
- details of the audit organization (individual auditor) which carried out audits and (or) provided other audit-related services referred to in clause 1 of this Article for periods covered by the tax audit: the name of the organization (surname, first name and patronymic of the individual auditor) and the state registration number;
- particulars or other information enabling the requested documents (information) to be identified by the audit organization (individual auditor).

The tax authority with which an audit organization (individual auditor) is registered shall send that person a request to present documents (information) accompanied by a copy of the relevant decision.

4. An audit organization (individual auditor) shall have the right to inform a person in relation to which a request of a competent authority of a foreign state (territory) has been received of the receipt of the relevant request of the tax authority and of the transmission of information

concerning that person, unless the request of the competent authority of a foreign state (territory) contains a prohibition on informing the person of these facts.

5. Requested documents (information) shall be presented by an audit organization (an individual auditor) to a tax authority within ten days from the day on which the relevant request is received, subject to the provisions laid down in clauses 2 and 3 of Article 93 of this Code.

Article 94. Seizure of Documents and Items

1. The seizure of documents and items shall take place on the basis of a substantiated order of the tax authority official carrying out an on-site tax audit.

The above-mentioned order must be approved by the director (deputy director) of the tax authority which issued the decision to carry out a tax audit. *[as amended by Federal Law No. 321-FZ of 16.11.2011]*

2. Documents and items may not be seized at night-time.

3. Documents and items shall be seized in the presence of attesting witnesses and the persons whose documents and items are being seized. Where necessary, a specialist shall be invited to participate in the seizure.

Before the seizure commences, the tax authority official shall present the order to carry out the seizure and shall explain to the persons present their rights and obligations.

4. The tax authority official shall request the person whose documents and items are to be seized to hand them over voluntarily; in the event of a refusal, the seizure shall be carried out compulsorily.

In the event that the person from whom documents and items are to be seized refuses to open premises or other places where the documents and items which are to be seized may be kept, the tax authority official may do this himself, avoiding unnecessary damage to locks, doors and other objects.

5. Documents and items which are not relevant to the subject of the tax audit may not be seized.

6. A record of the seizure of documents and items shall be drawn up in compliance with the requirements which are laid down in Article 99 of this Code and in this Article.

7. Documents and items which have been seized shall be listed and described in the seizure record or in attached lists with an exact indication of the name, quantity and individual characteristics of the items and, where possible, the value of the items.

8. In cases where copies of documents of an audited person are not sufficient for the performance of tax control measures and tax authorities have sufficient grounds to believe that the originals of the documents may be destroyed, concealed, altered or replaced, a tax authority official shall have the right to confiscate the originals of the documents in

accordance with the procedure prescribed by this Article. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

Where such documents are seized, copies of them shall be made which shall be certified by a tax authority official and provided to the person from whom they are seized. Where copies cannot be made or provided at the same time as documents are seized, the tax authority shall provide them to the person from whom they were seized within five days after the seizure.

9. All documents and items which are seized shall be shown to the attesting witnesses and other persons participating in the seizure and, where necessary, shall be packed at the place of seizure.

Confiscated documents must be numbered, bound and sealed or signed by the taxpayer (tax agent, levy payer, payer of insurance contributions). In the event that a taxpayer (tax agent, levy payer, payer of insurance contributions) refuses to seal or sign confiscated documents, a special note to this effect shall be made in the seizure report. *[paragraph inserted by Federal Law No. 137-FZ of 27.07.2006; as amended by Federal Law No. 243-FZ of 03.07.2016]*

10. A copy of the record of the seizure of documents and items shall be delivered against receipt or sent to the person from whom the documents or items were seized.

Article 95. Expert Examination

1. Where necessary, an expert may be engaged on a contractual basis to participate in the conduct of specific tax control procedures, including the conduct of on-site tax audits. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

An expert examination shall be ordered in the event that specialist knowledge in the field of science, art, technology or a trade is required in order to resolve matters which arise.

2. Neither the matters raised with an expert nor his opinion may go beyond the bounds of the expert's specialist knowledge. The engagement of a person as an expert shall take place on the basis of an agreement.

3. An expert examination shall be ordered by a resolution of the tax authority official carrying out an on-site tax audit, except as otherwise provided by this Code. *[as amended by Federal Law No. 132-FZ of 07.06.2011]*

The resolution must indicate the grounds on which the expert examination is ordered, the name of the expert or the name of the organization at which the examination is to be carried out, the matters raised with the expert and the materials to be made available to the expert.

4. An expert shall have the right to acquaint himself with audit materials relating to the subject of the examination and to make requests to be provided with additional materials.

5. An expert may decline to give an opinion if the materials provided to him are insufficient or if he does not possess the knowledge required to carry out the expert examination.

6. The tax authority official who issued the resolution ordering an expert examination must acquaint the person to be audited with that resolution and inform him of his rights as provided for in clause 7 of this Article, to which effect a protocol should be drawn up.

In the case of the conduct of a tax audit of a consolidated group of taxpayers the responsible member of that group must be acquainted with the resolution to order an expert examination.
[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]

7. When an expert examination is ordered and carried out, the audited person shall have the right:

- 1) to challenge the appointment of the expert;
- 2) to request that an expert be appointed from among persons designated by him;
- 3) to submit additional questions in order to receive the expert's opinion on them;
- 4) to be present when the expert examination is carried out subject to the permission of the tax authority official and to give explanations to the expert;
- 5) to acquaint himself with the expert's opinion.

8. The expert shall give an opinion in writing in his own name. The expert's opinion must contain an exposition of the research carried out, the conclusions reached as a result of that research and substantiated answers to the questions submitted. If, when carrying out the examination, the expert discovers relevant circumstances regarding which no questions were submitted to him, he shall have the right to include conclusions on those circumstances in his opinion.

9. The expert's opinion or statement of his inability to give an opinion shall be presented to the audited person, who shall have the right to give explanations and state objections and to request that additional questions be submitted to the expert or that a supplementary examination or a re-examination be ordered.

10. A supplementary expert examination shall be ordered in the event that the opinion is insufficiently clear or complete and shall be assigned to the same or a different expert.

A re-examination shall be ordered in the event that the expert's opinion is unsubstantiated or there are doubts as to its accuracy and shall be assigned to a different expert.

Supplementary examinations and re-examinations shall be ordered in compliance with the requirements which are stipulated by this Article.

Article 96. Engagement of a Specialist to Assist in Exercising Tax Control

1. Where necessary, a specialist who possesses specialized knowledge and skills and who has no personal interest in the outcome of the case may be engaged on a contractual basis to participate in the conduct of particular tax control procedures, including the conduct of on-site tax audits. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*

2. A person may be engaged as a specialist on a contractual basis.
3. A person's participation as a specialist shall not preclude him from being questioned as a witness with respect to the same circumstances.

Article 97. Participation of a Translator

1. Where necessary, a translator may be engaged on a contractual basis to participate in the conduct of tax control procedures. *[as amended by Federal Law No. 154-FZ of 09.07.1999]*
2. The translator must be a person who has no personal interest in the outcome of the case and who speaks the language of which knowledge is required for translation.

This provision shall also apply to a person who understands the signs of a deaf or mute physical person.

3. The translator must appear when summoned by the tax authority official who appointed him and perform the translation work which is assigned to him with accuracy.
4. The translator shall be advised of the legal consequences of a refusal or failure to fulfil his obligations and of the wilful making of a false translation, to which effect a note shall be made in the record of proceedings which shall be certified with the translator's signature.

Article 98. Participation of Attesting Witnesses

1. In cases provided for in this Code, attesting witnesses shall be called when tax control procedures are carried out.
2. No fewer than two attesting witnesses must be called.
3. Any physical persons who have no personal interest in the outcome of the case may be called as attesting witnesses.
4. Officials of tax authorities shall not be permitted to participate as attesting witnesses.
5. Attesting witnesses shall be required to certify in the record of proceedings the fact, nature and results of the procedures carried out in their presence. They shall have the right to make observations on the procedures carried out which must be entered in the record of proceedings.

Where necessary, attesting witnesses may be questioned about the above-mentioned circumstances.

Article 99. General Requirements Relating to the Record Drawn Up When Tax Control Procedures Are Carried Out

1. In cases provided for in this Code, records shall be prepared when tax control procedures are carried out. Records shall be prepared in the Russian language.

2. The following shall be indicated in a record:
 - 1) its title;
 - 2) the place and date of performance of a specific procedure;
 - 3) the commencement and completion times of the procedure;
 - 4) the position, surname, first name and patronymic of the person who prepared the record;
 - 5) the surname, first name and patronymic of each person who participated in the procedure or was present when it was carried out and, where necessary, the address and nationality of each such person and an indication as to whether or not they speak the Russian language;
 - 6) the nature of the procedure and the sequence in which it was carried out;
 - 7) significant relevant facts and circumstances identified in the course of performing the procedure.
3. The record shall be read by all persons who participated in the performance of the procedure or were present when it was carried out. Those persons shall have the right to make comments, and those comments shall be entered in the record or included in the file.
4. The record shall be signed by the tax authority official who prepared it and by the persons who participated in the procedure or were present when it was carried out.
5. Photographs and negatives, films, video recordings and other materials produced in the course of performing the procedure shall be attached to the record.

Article 100. Documentation of the Results of a Tax Audit *[article as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. On the basis of the results of an on-site tax audit and within two months from the day on which the certificate of completion of the on-site tax audit is drawn up, authorized officials of tax authorities must prepare a tax audit report in the prescribed form.

In the event that violations of tax and levy legislation are found in the course of conducting an in-house tax audit, the tax authority officials conducting the audit must prepare a tax audit report in the prescribed form within 10 days after the completion of the in-house tax audit.

On the basis of the results of an on-site tax audit of a consolidated group of taxpayers, within three months from the date of preparation of the certificate of completion of the on-site tax audit authorized officials of tax authorities must prepare a tax audit report in the prescribed form. *[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]*

2. A tax audit report shall be signed by the persons who conducted the audit in question and by the person in relation to whom the audit was conducted (by that person's representative). In the case of the conduct of a tax audit of a consolidated group of taxpayers, the tax audit

report shall be signed by the persons who conducted the audit in question and by the responsible member of that group (by a representative of that responsible member).

A refusal by a person in relation to whom a tax audit was conducted or by his representative (by the responsible member of a consolidated group of taxpayers) to sign the report shall be noted in the tax audit report.

[clause 2 as reworded by Federal Law No. 321-FZ of 16.11.2011]

3. There shall be indicated in a tax audit report:

1) the date of the tax audit report. That date shall be understood to be the date on which the report is signed by the persons who conducted the audit;

2) the full and abbreviated name or surname, first name and patronymic of the audited person (the members of a consolidated group of taxpayers). Where an audit of an organization is conducted at the location of an economically autonomous subdivision of the organization, in addition to the name of the organization there shall be entered the full and abbreviated name of the audited economically autonomous subdivision and the location of that subdivision; *[as amended by Federal Law No. 321-FZ of 16.11.2011]*

3) the surnames, first names and patronymics of the persons who conducted the audit and their titles, stating the name of the tax authority which they represent;

4) the date and number of the decision of the director (deputy director) of the tax authority on the conduct of the on-site tax audit (in the case of an on-site tax audit);

5) the date of the submission to the tax authority of the tax declaration (computation) and other documents (in the case of an in-house tax audit); *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

6) a list of documents presented by the audited person in the course of the tax audit;

7) the period in respect of which the audit was conducted;

8) the name of the tax in respect of which the tax audit was conducted;

9) the dates of the commencement and completion of the tax audit;

10) the address of the location of the organization (the members of a consolidated group of taxpayers) or of the place of residence of the physical person; *[as amended by Federal Law No. 321-FZ of 16.11.2011]*

11) information on tax control measures conducted in carrying out the tax audit;

12) documented violations of tax and levy legislation which were found in the course of the audit, or a note to the effect that none were found;

13) conclusions and recommendations of the inspectors in relation to the remediation of violations and references to articles of this Code in the event that this Code prescribes liability for the violations of tax and levy legislation in question.

3.1. A tax audit report shall be accompanied by documents confirming violations of tax and levy legislation which were discovered in the course of the audit. In this respect, documents received from the person in relation to whom the audit was conducted shall not be attached to the audit report. Documents containing information constituting banking, tax or other legally protected secrets of third parties which the tax authority is not permitted to disclose and personal details of physical persons shall be attached in the form of extracts certified by the tax authority.

[clause 3.1 inserted by Federal Law No. 229-FZ of 27.07.2010]

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

5. A tax audit report must, within five days from the date of that report, be handed over to the person in relation to whom the audit was conducted or his representative against receipt or transmitted in another manner which provides evidence of the date of receipt of the report by that person (or his representative), except as otherwise provided by this clause. *[as amended by Federal Laws No. 224-FZ of 26.11.2008, No. 376-FZ of 24.11.2014]*

In the event that a person in relation to whom an audit has been conducted or his representative evade receipt of the tax audit report, that fact shall be reflected in the tax audit report and the tax audit report shall be sent by registered mail to the location of the organization (economically autonomous subdivision) or to the place of residence of the physical person. Where a tax audit report is sent by registered mail the date of delivery of that report shall be considered to be the sixth day counting from the date on which the registered letter was sent.

In the case of the conduct of a tax audit of a consolidated group of taxpayers, the tax audit report shall be handed within 10 days from the date of that report to the responsible member of the consolidated group of taxpayers in accordance with the procedure established by this clause. *[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]*

A tax audit report shall be sent to a foreign organization (other than an international organization or a diplomatic representation and a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code) which does not carry on activities in the territory of the Russian Federation through an economically autonomous subdivision by registered mail to the address contained in the Unified State Register of Taxpayers. The date of delivery of the report shall be considered to be the twentieth day counting from the date on which the registered letter was sent. *[paragraph inserted by Federal Law No. 376-FZ of 24.11.2014; as amended by Federal Law No. 244-FZ of 03.07.2016]*

6. Where a person in relation to whom a tax audit has been conducted (or his representative) disagrees with statements made in the tax audit report or with the conclusions and recommendations of the inspectors, that person may, within one month after receiving the tax audit report, present to the appropriate tax authority written objections relating to the report as

a whole or to individual points therein. In this respect, the person in relation to whom a tax audit has been conducted (or his representative) shall have the right to present together with the written objections or to provide to the tax authority within an agreed time limit documents (or certified copies thereof) which prove the validity of its objections. *[as amended by Federal Laws No. 248-FZ of 23.07.2013, No. 243-FZ of 03.07.2016]*

Written objections in regard to a report on a tax audit of a consolidated group of taxpayers shall be presented by the responsible member of that group within 30 days from the date of receipt of that report. In this respect, the responsible member of the consolidated group of taxpayers shall have the right to attach to the written objections or to transmit to the tax authority within an agreed time period documents (certified copies of documents) supporting its objections. *[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]*

Article 100.1. Procedure for the Examination of Cases Concerning Tax Offences *[inserted by Federal Law No. 137-FZ of 27.07.2006]*

1. Cases concerning tax offences which were found in the course of an in-house or on-site tax audit shall be examined in accordance with the procedure prescribed by Article 101 of this Code.

2. Cases concerning tax offences which were found in the course of other tax control measures (with the exception of the offences provided for in Articles 120, 122 and 123 of this Code) shall be examined in accordance with the procedure prescribed by Article 101.4 of this Code.

Article 101. Issuance of a Decision on the Results of the Examination of Tax Audit Materials *[inserted by Federal Law No. 137-FZ of 27.07.2006]*

1. A tax audit report, other materials relating to a tax audit in the course of which violations of tax and levy legislation were found and written objections presented by the audited person (or his representative) in relation to that report must be examined by the director (deputy director) of the tax authority which conducted the tax audit. After examining them, the director (deputy director) of the tax authority shall, within 10 days of the expiry of the time limit specified in clause 6 of Article 100 of this Code, adopt one of the decisions provided for in clause 7 of this Article or a decision concerning the performance of additional tax control measures. The time limit for examining tax audit materials and issuing an appropriate decision may be extended, but not by more than one month.

In the event that a decision concerning the performance of additional tax control measures is adopted, the tax audit report, other materials relating to the tax audit and additional tax control measures and written objections presented by the audited person (or his representative) must likewise be examined by the director (deputy director) of the tax authority which conducted the tax audit. After examining them, the director (deputy director) of the tax authority shall, within 10 days of the expiry of the time limit specified in clause 6.2 of this Article, adopt one of the decisions provided for in clause 7 of this Article. *[as amended by Federal Law No. 302-FZ of 03.08.2018]*
[clause 1 as reworded by Federal Law No. 130-FZ of 01.05.2016]

2. The director (deputy director) of a tax authority shall give notice of the time and place of the examination of the tax audit materials to the person in relation to whom the audit was conducted. In the case of the conduct of a tax audit of a consolidated group of taxpayers, the notice of the time and place of the examination of the tax audit materials shall be sent to the responsible member of that group, which shall be deemed to be the audited person for the purposes of this Article. *[as amended by Federal Law No. 321-FZ of 16.11.2011]*

The person in relation to whom a tax audit was conducted shall have the right to participate in the process of the examination of the materials relating to that audit in person and (or) through his representative. In the case of the conduct of a tax audit of a consolidated group of taxpayers, representatives of the responsible member of that group and other members of the group shall have the right to participate in the process of the examination of the tax audit materials. *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 321-FZ of 16.11.2011, No. 248-FZ of 23.07.2013, No. 130-FZ of 01.05.2016]*

A person in relation to whom a tax audit has been conducted (or his representative), before the materials relating to that audit are examined, shall have the right to inspect materials relating to the tax audit and additional tax control measures within the time limit prescribed for the presentation of written objections by clause 6 of Article 100 of this Code and clause 6.2 of this Article. The tax authority shall be obliged to make it possible for the person in relation to whom the tax audit was conducted (or his representative) to inspect materials relating to the tax audit and additional tax control measures at the tax authority's premises not later than two days from the day on which the person concerned submits a relevant application. The inspection of such materials shall take place by means of visual examination, the preparation of extracts and the making of copies. After inspection has taken place, a record shall be drawn up in accordance with Article 99 of this Code. *[paragraph inserted by Federal Law No. 130-FZ of 01.05.2016; as amended by Federal Law No. 302-FZ of 03.08.2018]*

The non-appearance of the person in relation to whom an audit was conducted (his representative), where that person has been duly notified of the time and place of the examination of the tax audit materials, shall not hinder the examination of the tax audit materials except where the participation of that person is deemed by the director (deputy director) of the tax authority to be essential for the examination of those materials.

The obligation to notify the members of a consolidated group of taxpayers of the time and place of the examination of tax audit materials shall rest with responsible member of that group. Improper performance of that obligation by the responsible member of the group shall not be a basis for postponing the examination of the tax audit materials. *[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]*

A tax authority shall be obliged to notify a member of a consolidated group of taxpayers of the time and place of the examination of tax audit materials if the tax audit report for the consolidated group of taxpayers contains a recommendation for sanctions for the commission of a tax offence to be imposed on that member. *[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]*

3. Before the examination of tax audit materials on their merits commences, the director (deputy director) of a tax authority must:

- 1) announce who is to examine the case and to which tax audit the materials which are to be examined relate;
 - 2) establish whether persons invited to participate in the examination are present. In the event that such persons are not present the director (deputy director) of the tax authority shall ascertain whether or not the parties to the case proceedings were duly notified, and adopt a decision to examine the tax audit materials in the absence of those persons or to postpone that examination;
 - 3) in the event of the participation of a representative of the person in relation to whom the audit was conducted, verify the authority of that representative;
 - 4) explain to the persons participating in the examination proceedings their rights and obligations;
 - 5) issue a decision to postpone the examination of the tax audit materials in the event of the non-attendance of a person whose participation is essential for the examination.
4. In the context of the examination of tax audit materials the tax audit report and, where necessary, other materials relating to tax control measures and the written objections of the person in relation to whom the audit was conducted may be read out. The absence of written objections shall not deprive that person (his representative) of the right to give his explanations at the stage of the examination of the tax audit materials.

The examination of tax audit materials shall involve studying evidence presented before the examination of the tax audit materials which has been made available for inspection by the person in relation to which the audit was conducted, including documents previously requested from the person in relation to whom the audit was conducted (including members of a consolidated group of taxpayers), documents submitted to the tax authorities in the course of in-house or on-site tax audits of the persons concerned and other documents in the tax authority's possession. It shall not be permissible to use evidence obtained not in compliance with this Code or evidence obtained from a special declaration submitted in accordance with the Federal Law "Concerning the Voluntary Declaration of Assets and Bank Accounts (Deposits) by Physical Persons and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation" and (or) accompanying documents and (or) information. Where documents (information) concerning the activities of a taxpayer (a consolidated group of taxpayers) were presented to the tax authority not in compliance with the time limits established by this Code, the documents (information) received by the tax authority shall not be considered to have been received not in compliance with this Code. In the course of the examination of tax audit materials a decision may be adopted, where necessary, to engage a witness, expert or specialist to take part in the examination. *[as amended by Federal Laws No. 321-FZ of 16.11.2011, No. 150-FZ of 08.06.2015, No. 302-FZ of 03.08.2018]*

Minutes shall be taken in the process of the examination of tax audit materials. *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*

5. In the course of the examination of tax audit materials the director (deputy director) of a tax authority:

1) shall establish whether or not the person in relation to whom the tax audit report was drawn up (a member (members) of a consolidated group of taxpayers) has committed a violation of tax and levy legislation; *[as amended by Federal Law No. 321-FZ of 16.11.2011]*

2) shall establish whether or not violations found constitute a tax offence;

3) shall establish whether or not there are grounds for calling the person to account for the commission of a tax offence;

4) shall identify circumstances which eliminate culpability for the commission of a tax offence or circumstances which mitigate or increase liability for the commission of a tax offence.

6. Where additional evidence needs to be obtained in order to confirm the commission or non-commission of violations of tax and levy legislation, the director (deputy director) of a tax authority shall have the right to issue a decision on the performance of additional tax control measures within a period not exceeding one month (two months in the case of an audit of a consolidated group of taxpayers and a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code). *[as amended by Federal Laws No. 321-FZ of 16.11.2011, No. 244-FZ of 03.07.2016]*

There shall be stated in a decision ordering the performance of additional tax control measures the circumstances which gave rise to the need to perform those additional measures, the time limit within which the measures are to be performed and the specific form of the measures.

Additional tax control measures may involve the requesting of documents in accordance with Articles 93 and 93.1 of this Code, the questioning of a witness and the performance of an expert examination.

6.1. The commencement and completion of additional tax control measures, information on tax control measures performed in carrying out additional tax control measures, additional evidence obtained of the commission of violations of tax and levy legislation or the absence thereof, the conclusions and recommendations of the inspectors regarding the remedying of violations found and references to Articles of this Code where this Code prescribes liability for those violations of tax and levy legislation shall be recorded in an addendum to the tax audit report.

The addendum to the tax audit report must be prepared and signed by the tax authority officials carrying out the additional tax control measures within fifteen days from day on which those measures were completed.

The addendum to the tax audit report, accompanied by materials received as a result of the performance of additional tax control measures, must, within five days from the date of that addendum, be delivered to the person in relation to which the tax audit was conducted (or its representative) against receipt or transmitted by another means which provides confirmation of the date on which it was received by that person (its representative), unless otherwise provided by this clause.

Where additional tax control measures are performed in relation to a consolidated group of taxpayers, the addendum to the tax audit report shall, within ten days from the date of that addendum, be delivered to the responsible member of the consolidated group of taxpayers in accordance with the procedure established by this clause.

An addendum to a tax audit report shall be sent to a foreign organization (other than an international organization, a diplomatic representation or a foreign organization which is subject to registration with a tax authority in accordance with clause 4.6 of Article 83 of this Code) which does not carry on activities in the territory of the Russian Federation through an economically autonomous subdivision by registered mail at the address contained in the Unified State Register of Taxpayers. The date of delivery of that addendum to the tax audit report shall be considered to be the twentieth day counting from the date on which the registered letter was sent.

In this respect, documents received from the person in relation to which the tax audit was conducted shall not be attached to the tax audit report.

In the event that a person in relation to which a tax audit was conducted (or its representative) evades receipt of an addendum to the tax audit report, that fact shall be recorded in the addendum to the tax audit report. In this case the addendum to the tax audit report shall be sent by registered mail to the location of the organization (economically autonomous subdivision) or the place of residence of the physical person and shall be considered to have been received on the sixth day from the date on which the registered letter was sent.

6.2. A person in relation to which a tax audit was conducted (or its representative) may, within fifteen days of receiving an addendum to a tax audit report, submit written objections to the tax authority regarding that addendum to the tax audit report as a whole or regarding individual parts of it. Written objections regarding an addendum to a report on a tax audit of a consolidated group of taxpayers (a foreign organization which is registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code) shall be submitted by the responsible member of that group (by the foreign organization which is registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code) within fifteen days of the receipt of that addendum to the tax audit report. In this respect, the person in relation to which the tax audit was conducted (or its representative) shall have the right to attach to the written objections or transmit to the tax authority within an agreed time limit documents (certified copies of documents) supporting the validity of its objections).

[clause 6.2 inserted by Federal Law No. 302-FZ of 03.08.2018]

7. On the basis of the results of the examination of tax audit materials, the director (deputy director) of a tax authority shall issue a decision:

1) on the imposition of sanctions for the commission of a tax offence. In the case of an audit of a consolidated group of taxpayers the decision may order sanctions to be imposed on one or more members of that group; *[as amended by Federal Law No. 321-FZ of 16.11.2011]*

2) on the non-imposition of sanctions for the commission of a tax offence.

8. There shall be stated in a decision on the imposition of sanctions for the commission of a tax offence the circumstances of the tax offence committed by the person who is called to

account as they were established by the audit conducted, with reference to documents and other evidence of those circumstances, the arguments given by the person in relation to whom the audit was conducted in his defence and the results of the evaluation of those arguments, the decision on the imposition of tax sanctions on the taxpayer for specific tax offences, specifying the articles of this Code which refer to those offences, and the sanctions which are to be imposed. There shall be stated in a decision on the imposition of sanctions for the commission of a tax offence the amount of identified arrears and of applicable penalties and the fine which is payable.

There shall be stated in a decision on the non-imposition of sanctions for the commission of a tax offence the circumstances which occasioned the non-imposition of sanctions. There may be stated in a decision on the non-imposition of sanctions for the commission of a tax offence the amount of arrears, if such arrears were identified in the course of the audit, and the amount of applicable penalties.

There shall be indicated in a decision on the imposition of sanctions for the commission of a tax offence or in a decision on the non-imposition of tax sanctions for the commission of a tax offence the time period within which the person in relation to whom the decision has been issued may appeal against that decision, the procedure for appealing against the decision to a higher tax authority, the name and location of the authority and other necessary data. *[as amended by Federal Law No. 153-FZ of 02.07.2013]*

In the event of the discovery in the course of a tax audit of an amount of tax which was reimbursed in excess on the basis of a decision of a tax authority, in the decision concerning the imposition of sanctions for the commission of a tax offence or the decision concerning the non-imposition of sanctions for the commission of a tax offence that amount shall be recognised as tax arrears from the day on which the taxpayer actually received funds (if the amount of tax was refunded) or from the date of adoption of the decision to credit the amount of tax claimed as reimbursable (if the amount of tax was credited). *[paragraph inserted by Federal Law No. 248-FZ of 23.07.2013]*

9. A decision concerning the imposition of sanctions for the commission of a tax offence and a decision concerning the non-imposition of tax sanctions for the commission of a tax offence (with the exception of decisions issued following the examination of materials relating to an on-site tax audit of a consolidated group of taxpayers) shall enter into force upon the lapse of one month from the day on which they are delivered to the person in relation to whom the decision in question was issued (or a representative of that person). A decision concerning the imposition of sanctions for the commission of a tax offence and a decision concerning the non-imposition of tax sanctions for the commission of a tax offence which have been issued following the examination of materials relating to an on-site tax audit of a consolidated group of taxpayers shall enter into force upon the lapse of one month from the day on which they are delivered to the responsible member of that group. A decision of the federal executive body in charge of control and supervision in the area of taxes and levies concerning the imposition of sanctions for the commission of a tax offence or concerning the non-imposition of sanctions for the commission of a tax offence shall enter into force from the day on which it is delivered to the person in relation to whom the relevant decision was issued (or a representative of that person). A decision such as is referred to in this clause must, within five days of being issued, be delivered to the person in relation to whom it has been issued (or a representative of that person) against signed receipt or transmitted by another means which

provides proof of the date on which the person (his representative) received the decision. In the event that the above-mentioned decision cannot be delivered or transmitted by another means which provides proof of the date of receipt, it shall be sent by registered mail to the location of the organization (economically autonomous subdivision) or the place of residence of the physical person. Where a decision is sent by registered mail, the date of delivery shall be considered to be the sixth day from the day on which the registered letter was despatched.

[as amended by Federal Law No. 153-FZ of 02.07.2013]

Where an appellate appeal is filed against a decision of a tax authority, that decision shall enter into force in the manner prescribed by Article 101.2 of this Code. *[as amended by Federal Law No. 153-FZ of 02.07.2013]*

A person in relation to whom a particular decision has been issued shall have the right to execute the decision in whole or in part before it has entered into force. In this respect, the filing of an appellate appeal shall not deprive that person of the right to execute a decision which has not entered into force in whole or in part.

10. Following the issuance of a decision on the imposition of sanctions for the commission of a tax offence or a decision on the non-imposition of tax sanctions for the commission of a tax offence, the director (deputy director) of a tax authority shall have the right to take injunctive measures aimed at ensuring the enforceability of the decision in question where there are sufficient grounds to believe that failure to take such measures might make it difficult or impossible in the future to enforce that decision or to recover the arrears, penalties and fines which are stated in the decision. In order to take injunctive measures the director (deputy director) of the tax authority shall issue a decision which shall enter into force from the day on which it is issued and shall have force until the day of the execution of the decision on the imposition of sanctions for the commission of a tax offence or the decision on the non-imposition of tax sanctions for the commission of a tax offence or until the day on which the issued decision is rescinded by a higher tax authority or a court.

The director (deputy director) of a tax authority shall have the right to adopt a decision to cancel injunctive measures or a decision to replace injunctive measures in cases provided for by this clause and clause 11 of this Article. A decision to cancel (replace) injunctive measures shall enter into force from the day on which it is issued. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

Injunctive measures may take the form of:

1) a prohibition on the alienation (pledging) of the taxpayer's property without the tax authority's consent. The prohibition which is provided for in this subsection on alienation (pledging) shall be applied consecutively to:

- immovable property, including immovable property which is not used in the production of products (work and services);
- means of transport, securities, office interior design items;
- other property, other than finished products, raw materials and other materials;

- finished products, raw materials and other materials.

In this respect, a prohibition on the alienation (pledging) of property of each successive group shall be imposed in the event that the aggregate value of the property in the preceding groups as determined on the basis of accounting data is less than the total amount of arrears, penalties and fines which is payable on the basis of the decision on the imposition of sanctions for the commission of a tax offence or the decision on the non-imposition of tax sanctions for the commission of a tax offence;

2) the suspension of operations on bank accounts in accordance with the procedure established by Article 76 of this Code.

The suspension of operations on bank accounts by way of taking injunctive measures may be applied only after a prohibition has been imposed on the alienation (pledging) of property and in the event that the aggregate value of such property according to accounting data is less than the total amount of arrears, penalties and fines which is payable on the basis of the decision on the imposition of sanctions for the commission of a tax offence or the decision on the non-imposition of tax sanctions for the commission of a tax offence.

The suspension of operations on bank accounts may be applied in relation to the difference between the total amount of arrears, penalties and fines which is specified in the decision on the imposition of sanctions for the commission of a tax offence or the decision on the non-imposition of tax sanctions for the commission of a tax offence and the value of property which cannot be alienated (pledged) in accordance with subsection 1 of this clause.

Where a decision such as is provided for in clause 7 of this Article is issued on the basis of the examination of materials relating to an on-site tax audit of a consolidated group of taxpayers, the injunctive measures established by this Article may be taken in relation to members of that group. In this respect, injunctive measures shall be taken first and foremost in relation to the responsible member of the group. In the event that the injunctive measures taken in relation to that responsible member are insufficient for the enforcement of a decision such as is provided for in clause 7 of this Article, injunctive measures may be taken against other members of that consolidated group of taxpayers in the order and with account taken of the limitations which are established by clause 11 of Article 46 of this Code. *[paragraph inserted by Federal Law No. 321-FZ of 16.11.2011]*

11. At the request of a person in relation to whom a decision on the taking of injunctive measures has been issued, a tax authority shall have the right to allow the injunctive measures which are provided for in clause 10 of this Article to be replaced by:

1) a bank guarantee confirming that the bank undertakes to pay the amount of arrears specified in the decision on the imposition of sanctions for the commission of a tax offence or the decision on the non-imposition of tax sanctions for the commission of a tax offence and amounts of applicable penalties and fines in the event that those amounts are not paid by the principal within the time limit established by tax authority;

2) a pledge of securities which are circulated on the organized securities market or a pledge of other property executed in accordance with the procedure prescribed by Article 73 of this Code;

3) a third-party surety bond executed in accordance with the procedure prescribed by Article 74 of this Code.

12. In the event that a taxpayer provides, as security for an amount payable to the budget system of the Russian Federation on the basis of a decision on the imposition of sanctions for the commission of a tax offence or a decision on the non-imposition of tax sanctions for the commission of a tax offence, a valid bank guarantee issued by a bank which is included in the list of banks which meet the established requirements for the acceptance of bank guarantees for taxation purposes, as provided for in clause 4 of Article 176.1 of this Code, the tax authority shall not have the right to refuse the taxpayer's request for the replacement of the injunctive measures which are provided for in this clause. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

13. A copy of a decision on the taking of injunctive measures and a copy of a decision on the cancellation of injunctive measures shall, within five days after its issuance, be delivered by hand to the person in relation to whom the decision has been issued or to his representative against receipt or shall be transmitted in another manner which provides evidence of the date on which the taxpayer received the decision in question. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

Where a copy of a decision is sent by registered mail the decision shall be considered to have been received upon the lapse of six days from the date on which the registered letter was sent. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

14. Failure by officials of tax authorities to comply with requirements established by this Code may be a basis for a decision of a tax authority to be rescinded by a higher tax authority or a court.

A violation of significant conditions of procedures for the examination of tax audit materials shall constitute a basis for a tax authority's decision on the imposition of sanctions for the commission of a tax offence or decision on the non-imposition of tax sanctions for the commission of a tax offence to be rescinded by a higher tax authority or a court. Such significant conditions shall include ensuring that a person in relation to whom an audit has been conducted has the opportunity to participate in the process of the examination of tax audit materials in person and (or) through his representative and ensuring that the taxpayer has an opportunity to present explanations.

Other violations of the procedures for the examination of tax audit materials may serve as grounds for the rescission of the above-mentioned decision of a tax authority if those violations have resulted or may result in the adoption of an unlawful decision by the director (deputy director) of the tax authority.

15. An authorized official of a tax authority who has conducted an audit shall draw up an administrative offence report within the limits of his competence in relation to violations found by the tax authority for which physical persons or officials of organizations are liable to administrative sanctions. The examination of cases concerning such offences and the application of administrative punishments in relation to physical persons and officials of

organizations who are guilty of committing them shall take place in accordance with administrative offences legislation.

15.1. Where a tax authority which has issued a decision on the imposition of sanctions for the commission of a tax offence on a taxpayer (levy payer, payer of insurance contributions, tax agent) – physical person has sent materials to investigative bodies in accordance with clause 3 of Article 32 of this Code, not later than the day following the day on which the materials are sent the director (deputy director) of the tax authority shall be obliged to issue a decision suspending execution of the decision on the imposition of sanctions for the commission of a tax offence and the decision on the recovery of the relevant tax (levy, insurance contributions), penalties and a fine which have been adopted in relation to the physical person in question. *[as amended by Federal Laws No. 404-FZ of 28.12.2010, No. 325-FZ of 29.09.2019]*

In this respect, the running of the time limits for recovery which are stipulated by this Code shall be suspended for the period of the suspension of the decision on the recovery of the relevant tax (levy, insurance contributions), penalties and a fine. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

Where, following the examination of materials, a resolution is issued not to institute a criminal case or a resolution is issued to terminate a criminal case, or where a judgment of acquittal is rendered in a relevant criminal case, the director (deputy director) of the tax authority shall, not later than the day following the day on which it received notification of those facts from investigative bodies, issue a decision to resume execution of the decision on the imposition of sanctions for the commission of a tax offence and the decision on the recovery of the relevant tax (levy, insurance contributions), penalties and a fine which were adopted in relation to the physical person in question. *[as amended by Federal Laws No. 404-FZ of 28.12.2010, No. 325-FZ of 29.09.2019]*

Where an action (omission) on the part of a taxpayer (levy payer, payer of insurance contributions tax agent) – physical person which was the basis for the imposition of sanctions for the commission of a tax offence has become the basis for the rendering of a guilty verdict in relation to that physical person, the tax authority shall rescind the decision issued insofar as it concerns the imposition on the taxpayer (levy payer, payer of insurance contributions, tax agent) – physical person of sanctions for the commission of a tax offence. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

Investigative bodies which have received materials from tax authorities in accordance with clause 3 of Article 32 of this Code shall be obliged to send the tax authorities notifications of the results of the examination of those materials not later than the day following the day on which the relevant decision is adopted. *[as amended by Federal Law No. 404-FZ of 28.12.2010]*

Copies of decisions of a tax authority such as are referred to in this clause shall be transmitted (sent) by the tax authority to the person in relation to whom the decision in question was adopted (his representative) within five days from the day on which the decision was issued. *[as amended by Federal Law No. 248-FZ of 23.07.2013]*
[clause 15.1 inserted by Federal Law No. 383-FZ of 29.12.2009]

16. The provisions established by this Article shall also apply to levy payers, payers of insurance contributions and tax agents. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

[Article 101.1. Lost force from 01.01.2007 – Federal Law No. 137-FZ of 27.07.2006]

Article 101.2. Entry into Force of a Decision of a Tax Authority Concerning the Imposition of Sanctions for the Commission of a Tax Offence and a Decision Concerning the Non-Imposition of Sanctions for the Commission of a Tax Offence Where an Appellate Appeal is Filed *[article as reworded by Federal Law No. 153-FZ of 02.07.2013]*

1. Where a decision of a tax authority concerning the imposition of sanctions for the commission of a tax offence or a decision concerning the non-imposition of sanctions for the commission of a tax offence is contested on an appellate basis, the decision in question, to the extent that it is not rescinded by a higher tax authority and to the extent not contested, shall enter into force from the day on which the higher tax authority adopts a decision on the appellate appeal.

2. In the event that a higher tax authority which considers an appellate appeal rescinds the decision of the lower tax authority and adopts a new decision, that decision of the higher tax authority shall enter into force from the day on which it is adopted.

3. In the event that a higher tax authority dismisses an appellate appeal, the decision of the lower tax authority shall enter into force from the day on which the higher tax authority adopts the decision to dismiss the appellate appeal, but not earlier than the expiry of the time limit for the filing of an appellate appeal.

Article 101.3. Execution of a Decision of a Tax Authority on the Imposition of Sanctions for the Commission of a Tax Offence or a Decision on the Non-Imposition of Sanctions for the Commission of a Tax Offence *[inserted by Federal Law No. 137-FZ of 27.07.2006]*

1. A decision on the imposition of sanctions for the commission of a tax offence or a decision on the non-imposition of tax sanctions for the commission of a tax offence shall be enforceable from the day on which it enters into force.

2. Responsibility for enforcing a particular decision shall rest with the tax authority which issued that decision. Where an appeal is considered by a higher tax authority on an appellate basis, the relevant decision which has entered into force shall be sent to the tax authority which issued the initial decision within three days from the day on which the decision in question entered into force.

3. On the basis of a decision which has entered into force, a demand for the payment of tax (a levy, insurance contributions) and applicable penalties, and of a fine in the event that the person in question is called to account for a tax offence, shall be sent in accordance with the procedure established by Article 69 of this Code to the person in relation to whom the decision on the imposition of sanctions for the commission of a tax offence or the decision on the non-imposition of tax sanctions for the commission of a tax offence has been issued. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

Article 101.4. Proceedings in Relation to Tax Offences Provided for in This Code *[inserted by Federal Law No. 137-FZ of 27.07.2006]*

1. Upon discovering evidence of violations of tax and levy legislation for which sanctions are prescribed by this Code (with the exception of tax offences for which cases of the discovery thereof are examined in accordance with the procedure established by Article 101 of this Code), a tax authority official must, within 10 days from the day on which such violation is discovered, prepare a report in the prescribed form, which shall be signed by that official and by the person who committed the violation. If the person who committed the violation of tax and levy legislation refuses to sign the report, a note to that effect shall be made in the report. *[clause 1 as reworded by Federal Law No. 229-FZ of 27.07.2010]*

2. The report must contain documented evidence of violations of tax and levy legislation and the conclusions and recommendations of the official who discovered the evidence of violations of tax and levy legislation with respect to the rectification of the violations revealed and the imposition of tax sanctions. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

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

4. The report shall be delivered by hand to the person who committed the tax offence against receipt or shall be transmitted in another manner which provides evidence of the date of receipt of that report. In the event that the person concerned evades receipt of that report, an official of the tax authority shall make a note to this effect in the report and the report shall be sent to that person by registered mail. In the event that the report is sent by registered mail, the date of delivery of the report shall be deemed to be the sixth day commencing from the day on which it was despatched.

5. In the event that a person who has committed a tax offence disagrees with the statements made in the report or with the conclusions and recommendations of the official who discovered the occurrence of the tax offence, that person may, within a period of one month from the date of receipt of the report, present to the appropriate tax authority written objections relating to the report as a whole or to individual points therein. In this respect, that person shall have the right to present together with the written objections or to transmit to the tax authority within an agreed time limit documents (or certified copies thereof) which prove the validity of his objections. *[as amended by Federal Law No. 248-FZ of 23.07.2013]*

6. Upon the expiration of the time limit which is referred to in clause 5 of this Article, within a period of 10 days the director (deputy director) of the tax authority shall examine the report which sets out evidence of violations of tax and levy legislation and the documents and materials submitted by the person who committed the offence.

7. The report shall be examined in the presence of the person being called to account or of his representative. The tax authority shall notify the person who committed the violation of tax and levy legislation in advance of the time and place of the examination of the report. Failure by a person called to account for the commission of a tax offence or his representative to attend after being duly notified shall not prevent the director (deputy director) of the tax authority from examining the report in the absence of that person.

Upon the examination of a report, the prepared report, other materials relating to tax control measures and the written objections of the person who is called to account for the commission of a tax offence may be read out. The absence of written objections shall not deprive that person of the right to give his explanations at the stage of the examination of the report.

Upon the examination of a report, the explanations of the person being called to account shall be heard and other evidence shall be examined. It shall not be permissible to use evidence obtained not in compliance with this Code or evidence obtained from a special declaration submitted in accordance with the Federal Law “Concerning the Voluntary Declaration of Assets and Bank Accounts (Deposits) by Physical Persons and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation” and (or) accompanying documents and (or) information. Where a person being called to account presented documents (information) to the tax authority not in compliance with the time limits established by this Code, the documents (information) received shall not be considered to have been received not in compliance with this Code. *[as amended by Federal Laws No. 224-FZ of 26.11.2008, No. 150-FZ of 08.06.2015]*

Minutes shall be taken in the process of the examination of tax audit materials. *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*

In the course of the examination of a report and other materials relating to tax control measures, a decision may be adopted, where necessary, to engage a witness, expert or specialist to take part in the examination.

In the course of the examination of a report and other materials the director (deputy director) of a tax authority:

- 1) shall establish whether or not the person in relation to whom the report was prepared has committed a violation of tax and levy legislation;
- 2) shall establish whether or not the violations found constitute tax offences which are contained in this Code;
- 3) shall establish whether or not there are grounds for calling the person in relation to whom the report was prepared to account for the commission of a tax offence;
- 4) shall identify circumstances which eliminate culpability for the commission of a tax offence or circumstances which mitigate or increase liability for the commission of a tax offence.

8. On the basis of the results of the examination of a report and accompanying documents and materials, the director (deputy director) of a tax authority shall issue, within the time limit specified in clause 6 of this Article, a decision: *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

- 1) on the imposition of sanctions on a person for the commission of a tax offence;
- 2) on the non-imposition of sanctions on a person for the commission of a tax offence.

9. In a decision on the imposition of sanctions on a person for the commission of a tax offence an account shall be given of the circumstances of the offence committed and reference shall be made to documents and other data confirming those circumstances, the arguments given by the person who is called to account in his defence and the results of the evaluation of those arguments, the decision on the imposition of sanctions on the person for specific tax offences, specifying the articles of this Code which prescribe liability for those offences, and the sanctions which are to be imposed. *[as amended by Federal Law No. 248-FZ of 23.07.2013]*

There shall be indicated in a decision on the imposition of sanctions for the commission of a tax offence the time period within which the person in relation to whom that decision has been issued may appeal against that decision, the procedure for appealing against the decision to a higher tax authority, the name and location of the authority and other necessary data. *[as amended by Federal Law No. 153-FZ of 02.07.2013]*

10. On the basis of a decision which has been issued concerning the imposition on a person of sanctions for a tax offence (concerning the non-imposition on a person of sanctions for a tax offence), the tax authority which discovered the offence in question shall send that person a demand for the payment (remittance) of tax (a levy, insurance contributions), penalties and a fine in accordance with the procedure and within the time limits which are established by Articles 58, 60, 69 and 70 of this Code, except as otherwise provided by this Article. *[as amended by Federal Laws No. 248-FZ of 23.07.2013, No. 243-FZ of 03.07.2016, No. 325-FZ of 29.09.2019]*

[11. Lost force – Federal Law No. 248-FZ of 23.07.2013]

12. Failure by officials of tax authorities to comply with requirements established by this Code may constitute a basis for a decision of a tax authority to be rescinded by a higher tax authority or a court.

A violation of significant conditions of procedures for the examination of a report and other materials relating to tax control measures shall constitute a basis for a tax authority's decision to be rescinded by a higher tax authority or a court. Such significant conditions shall include ensuring that a person in relation to whom a report has been prepared has the opportunity to participate in the process of the examination of the materials in person and (or) through his representative and ensuring that the person concerned has an opportunity to present explanations.

Other violations of the procedures for the examination of materials may serve as grounds for the rescission of the above-mentioned decision of a tax authority if those violations have resulted or may result in the adoption of an incorrect decision.

13. An authorized official of a tax authority shall draw up an administrative offence report in relation to violations of tax levy legislation found by the tax authority for which persons are liable to administrative sanctions. The examination of cases concerning such offences and the application of administrative sanctions in relation to persons who are guilty of committing them shall be carried out by tax authorities in accordance with the administrative offences legislation of the Russian Federation. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

Article 102. Tax Secrets

1. Any information concerning a taxpayer or a payer of insurance contributions which is received by a tax authority, internal affairs bodies, investigative bodies, a body of a state non-budgetary fund or a customs authority shall constitute tax secrets, with the exception of information: *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 13-FZ of 02.01.2000, No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010, No. 243-FZ of 03.07.2016]*

1) which is publicly available, including where it has become so with the consent of the taxpayer (payer of insurance contributions) which owns the information. Such consent shall be provided at the choice of the taxpayer (payer of insurance contributions) in relation to all or a part of information received by the tax authority, in a form and format and 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; *[as amended by Federal Laws No. 134-FZ of 01.05.2016, No. 243-FZ of 03.07.2016]*

2) concerning the taxpayer's identification number;

3) concerning violations of tax and levy legislation (including amounts of arrears and outstanding penalties and fines where applicable) and sanctions for those violations; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 134-FZ of 01.05.2016]*

4) which is provided to the tax (customs) or law enforcement authorities of other states in accordance with international treaties (agreements) to which the Russian Federation is a party on mutual co-operation between tax (customs) and law enforcement authorities (to the extent of the information provided to those authorities), including in the context of the international automatic exchange of information; *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 340-FZ of 27.11.2017]*

5) which is provided to electoral commissions in accordance with legislation concerning elections following audits by a tax authority of information on the amount and sources of income of a candidate and of his or her spouse and on property owned by a candidate and his or her spouse;
[subsection 5 inserted by Federal Law No. 64-FZ of 26.04.2007]

6) which is provided to the State Information System for State and Municipal Payments which is provided for in Federal Law No. 210-FZ of 27 July 2010 "Concerning the Organization of the Provision of State and Municipal Services";
[subsection 6 inserted by Federal Law No. 162-FZ of 27.06.2011]

7) concerning special tax regimes applied by taxpayers and concerning the participation of a taxpayer in a consolidated group of taxpayers;
[subsection 7 inserted by Federal Law No. 267-FZ of 30.09.2013]

8) which is provided to local government bodies (state government bodies of the cities of federal significance Moscow, Saint Petersburg and Sevastopol) for the purpose of checking the completeness and accuracy of information submitted by payers of local levies for the purpose of the computation of levies, and concerning amounts of arrears of such levies;
[subsection 8 inserted by Federal Law No. 382-FZ of 29.11.2014; as amended by Federal Law No. 134-FZ of 01.05.2016]

9) information on the average number of employees of an organization for the calendar year preceding the year in which the information in question is posted on the “Internet” telecommunications network in accordance with clause 1.1 of this Article;

[subsection 9 inserted by Federal Law No. 134-FZ of 01.05.2016]

10) information on amounts of taxes and levies (for each tax and levy) paid by an organization in the calendar year preceding the year in which the information in question is posted on the “Internet” telecommunications network in accordance with clause 1.1 of this Article, not including amounts of taxes (levies) paid in connection with the importation of goods into the customs territory of the Eurasian Economic Union and amounts of taxes paid by a tax agent, and on amounts of insurance contributions;

[subsection 10 inserted by Federal Law No. 134-FZ of 01.05.2016; as amended by Federal Law No. 243-FZ of 03.07.2016]

11) information on amounts of income and expenses shown in an organization’s accounting (financial) statements for the year preceding the year in which the information in question is posted on the “Internet” telecommunications network in accordance with clause 1.1 of this Article;

[subsection 11 inserted by Federal Law No. 134-FZ of 01.05.2016]

12) concerning the registration of foreign organizations with tax authorities in accordance with clause 4.6 of Article 83 of this Code;

[subsection 12 inserted by Federal Law No. 244-FZ of 03.07.2016]

13) concerning the registration of physical persons with tax authorities in accordance with clause 7.3 of Article 83 of this Code;

[subsection 13 inserted by Federal Law No. 401-FZ of 30.11.2016]

14) concerning interim measures taken by a tax authority and the application of methods of securing the fulfilment of obligations to pay taxes, levies and insurance contributions which are provided for in this Code.

[subsection 14 inserted by Federal Law No. 325-FZ of 29.09.2019]

1.1. Information on an organization such as is referred to in subsection 3 (as regards information on amounts of arrears and outstanding penalties and fines (for each tax and levy and insurance contribution), tax offences and sanctions for the commission thereof) and in subsections 7 and 9 to 11 of clause 1 of this Article shall be posted as public data 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, with the exception of information on an organization which constitutes state secrets. Information which is required to be posted shall not be presented on the basis of requests other than in cases provided for in federal laws. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

The time limits for and period of the posting of information such as is referred to in paragraph 1 of this clause and the procedure for the generation and posting of that information shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

[clause 1.1 inserted by Federal Law No. 134-FZ of 01.05.2016]

2. Tax secrets shall not be divulged by tax authorities, internal affairs bodies, investigative bodies, bodies of state non-budgetary funds or customs authorities or by their officials or by hired specialists or experts, except in cases provided for in federal law. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 13-FZ of 02.01.2000, No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010]*

The divulgence of tax secrets shall be understood to include, in particular, the use or transmission to another person of information constituting commercial secrets (a trade secret) of the taxpayer or the payer of insurance contributions which became known to an official of a tax authority, internal affairs body, investigative body, body of a state non-budgetary fund or customs authority or a hired specialist or expert in the course of the fulfilment of their duties. *[as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010, No. 200-FZ of 11.07.2011, No. 243-FZ of 03.07.2016]*

2.1. The presentation by a tax authority to the responsible member of a consolidated group of taxpayers of information on members of that group which constitutes tax secrets, and the presentation to financial authorities of constituent entities of the Russian Federation in the territories of which members of a consolidated group of taxpayers carry on activities of information received in accordance with subsection 9 of clause 3 of Article 25.5 of this Code on projected receipts of tax on profit of organizations to the budgets of constituent entities of the Russian Federation from the consolidated group of taxpayers in the current financial year and for the ensuing financial year and planning period and on factors which affect planned receipts of tax on profit of organizations, shall not constitute the divulgence of tax secrets.

[clause 2.1 as amended by Federal Law No. 302-FZ of 03.08.2018]

2.2. The supply by a tax authority of information on sales of goods (work, services) that are assessable to value added tax at the 0 per cent tax rate to organizations and private entrepreneurs that are participants in foreign economic activities from tax declarations for that tax to the operator of the “Single Window” information system in the area of foreign trade activities upon its request for the purpose of the performance of the functions of that operator in accordance with Federal Law No. 164-FZ of 8 December 2003 “Concerning the Fundamental Principles of the State Regulation of Foreign Trade Activities” shall not constitute the divulgence of tax secrets.

[clause 2.2 inserted by Federal Law No. 374-FZ of 23.11.2020]

3. Information received by tax authorities, internal affairs bodies, investigative bodies, bodies of state non-budgetary funds or customs authorities which constitutes tax secrets shall be subject to a special system of storage and access. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 13-FZ of 02.01.2000, No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010]*

Access to information which constitutes tax secrets shall be enjoyed by officials to be determined respectively by the federal executive body in charge of control and supervision in the area of taxes and levies, the federal executive body in charge of internal affairs, the federal state body which exercises authority in the area of criminal justice and the federal executive body in charge of the customs sphere. *[as amended by Federal Laws No. 58-FZ of 29.06.2004, No. 103-FZ of 26.06.2008, No. 404-FZ of 28.12.2010]*

4. The loss of documents which contain information constituting tax secrets or the divulgence of such information shall result in the liability provided for in federal laws.

5. The provisions of this Article regarding the definition of those details of taxpayers which constitute tax secrets, regarding the prohibition on the dissemination of those details, regarding requirements relating to the special conditions of storage of and access to those details and regarding liability for the loss of documents containing those details or the divulgence of such details shall apply to details of taxpayers (payers of insurance contributions) which have been received by organizations under the jurisdiction of the federal executive body in charge of control and supervision in the area of taxes and levies which carry out the input and processing of data concerning taxpayers (payers of insurance contributions) and to employees of those organizations.

[clause 5 inserted by Federal Law No. 227-FZ of 18.07.2011; as amended by Federal Law No. 243-FZ of 03.07.2016]

6. The provisions of this Article regarding the prohibition on the divulgence of information constituting tax secrets, regarding requirements relating to the special conditions of storage of and access to such information and regarding liability for the loss of documents containing such information or for the divulgence of such information shall apply to information on taxpayers (payers of insurance contributions) which has been received by state bodies, local government bodies or organizations in accordance with the anti-corruption legislation of the Russian Federation. *[as amended by Federal Law No. 243-FZ of 03.07.2016]*

The authority to access information constituting tax secrets within state bodies, local government bodies or organizations which have received such information in accordance with the anti-corruption legislation of the Russian Federation shall be held by the directors of those state bodies, local government bodies or organizations.

[clause 6 as reworded by Federal Law No. 231-FZ of 03.12.2012]

7. The provisions of this Article regarding the prohibition on the divulgence of information constituting tax secrets, requirements relating to the special conditions of storage of and access to such information and liability for the loss of documents containing such information or for the divulgence of such information shall extend to information on the amount and sources of income of employees (spouses and minor-age children of employees) of organizations with state participation which is received by state bodies in accordance with regulatory legal acts of the President of the Russian Federation and the Government of the Russian Federation.

Access to information constituting state secrets such as is referred to in this clause at state bodies which have received such information in accordance with regulatory legal acts of the President of the Russian Federation and the Government of the Russian Federation shall be permitted to officials to be designated by the directors of those state bodies.

[clause 7 inserted by Federal Law No. 134-FZ of 28.06.2013]

8. Information contained in a special declaration submitted in accordance with the Federal Law “Concerning the Voluntary Declaration of Assets and Bank Accounts (Deposits) by Physical Persons and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation” and (or) accompanying documents and (or) information shall be deemed to be tax secrets with account taken of the following special considerations:

1) such information shall be deemed to be tax secrets without the exceptions established by subsections 1 to 3 and 5 to 8 of clause 1 of this Article;

2) the disclosure of such information and the loss of submitted special declarations and (or) accompanying documents and (or) information shall constitute a basis for criminal proceedings for unlawful disclosure of information constituting tax secrets to be brought in accordance with the Criminal Code of the Russian Federation;

3) a tax authority official to whom such information has become known may not be held to account for refusing to give evidence regarding circumstances which became known to him from information such as is referred to in paragraph 1 of this clause;

4) such information may be sought from a tax authority only upon the request of the declarant himself who is recognised as such in accordance with the Federal Law referred to in paragraph 1 of this clause;

5) where confirmation is needed of the submission to a tax authority of a special declaration and (or) documents and (or) information accompanying the declaration, and of the accuracy of information contained therein, an officer of a state government body or a bank to whom a copy of the special declaration bearing the tax authority's acknowledgement of acceptance has been presented as a basis for the provision of guarantees such as are provided for in the Federal Law referred to in paragraph 1 of this clause shall have the right to send it to the federal executive body in charge of control and supervision in the area of taxes and levies in order for it to be compared with the original of the centrally stored special declaration. Within five days after receiving such a copy of a special declaration, the federal executive body in charge of control and supervision in the area of taxes and levies shall send a reply notification stating whether or not the received copy of the special declaration matches the original.

[clause 8 inserted by Federal Law No. 150-FZ of 08.06.2015]

9. The provisions of this Article regarding the prohibition on the divulgence of information constituting tax secrets, requirements relating to the special conditions of storage of and access to that information and liability for the loss of documents containing that information or for the divulgence of that information shall apply to information received by financial authorities of constituent entities of the Russian Federation in the territories of which members of a consolidated group of taxpayers carry on activities as part of information on projected receipts of tax on profit of organizations to the budgets of constituent entities of the Russian Federation from members of the consolidated group of taxpayers in the current financial year and for the ensuing financial year and planning period and on factors affecting planned receipts of tax on profit of organizations.

Access to information constituting tax secrets which is referred to in this clause at financial authorities of constituent entities of the Russian Federation shall be granted to officials designated by the directors of those financial authorities.

[clause 9 inserted by Federal Law No. 302-FZ of 03.08.2018]

10. The provisions of this Article insofar as they concern the prohibition on the divulgence of information constituting tax secrets, requirements relating to the special conditions of storage of and access to that information and liability for the loss of documents containing that information or for the divulgence of that information shall apply to information on income of physical persons that was received, inter alia, in electronic form via the interdepartmental electronic communication system by bodies of constituent entities of the Russian Federation

responsible for public welfare for purposes associated with the provision of state social assistance and social protection (support) measures established by the legislation of the Russian Federation concerning state social assistance, acts of the President of the Russian Federation, acts of the Government of the Russian Federation and laws and other regulatory legal acts of constituent entities of the Russian Federation.

Access to information constituting tax secrets such as is referred to this clause at bodies of constituent entities of the Russian Federation responsible for public welfare shall be granted to officers designated by the directors of those bodies.

[clause 10 inserted by Federal Law No. 68-FZ of 26.03.2020]

11. The provisions of this Article regarding the prohibition on the divulgence of information constituting tax secrets, requirements relating to the special conditions of storage of and access to that information and liability for the loss of documents containing such information or for the divulgence of such information shall apply to information on taxpayers and payers of insurance contributions that was received from tax authorities by federal state bodies, state bodies of constituent entities of the Russian Federation or local government bodies for the purpose of evaluating tax expenses in accordance with Article 174.3 of the Budget Code of the Russian Federation.

Access to information referred to in this clause constituting tax secrets that was received from tax authorities by federal state bodies, state bodies of constituent entities of the Russian Federation or local government bodies shall be granted to officials to be determined by the directors of those bodies.

[clause 11 inserted by Federal Law No. 374-FZ of 23.11.2020]

12. The provisions of this Article regarding the prohibition on divulging information constituting tax secrets, requirements relating to the special conditions of storage of and access to that information and liability for the loss of documents containing such information or for the divulgence of such information shall apply to the following information received from a tax authority by tax agents in the context of the exchange of information in accordance with the rules for the exchange of information for the purposes of the granting of tax deductions under the simplified procedure for the granting of the investment tax deduction provided for in subsection 3 of clause 1 of Article 219.1 of this Code:

- concerning the exercise (or non-exercise) by a taxpayer – physical person of the right to a tax deduction such as is provided for in subsection 2 of clause 1 of Article 219.1 of this Code during the term of an agreement on the operation of an individual investment account and other agreements that were terminated with the transfer of assets to that individual investment account in the manner laid down in clause 9.1 of Article 226.1 of this Code;

- concerning the possession (or non-possession) by a taxpayer during the term of an agreement on the operation of an individual investment account of other agreements on the operation of an individual investment account, except in cases where an agreement was terminated with the transfer of all assets recorded on the individual investment account to another individual investment account opened for the same physical person.

Access to information such as is referred to in this clause which is in the possession of tax agents shall be granted to employees designated by the directors (deputy directors) of those

organizations.

[clause 12 inserted by Federal Law No. 100-FZ of 20.04.2021]

Article 103. Inadmissibility of Inflicting Improper Damage in Exercising Tax Control

1. It shall not be permitted to inflict improper damage on audited persons or representatives thereof or on property which is possessed, used or disposed of by them when exercising tax control. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006]*

2. Losses which are caused by the improper actions of tax authorities or their officials in exercising control, including lost profit (unreceived income), shall be fully reimbursable.

3. Tax authorities and officials thereof who cause losses to audited persons or representatives thereof as a result of improper actions shall be called to account in accordance with federal laws. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006]*

4. Losses which are caused to audited persons or representatives thereof by legitimate actions of officials of tax authorities shall not be reimbursable except in the cases provided for in federal laws. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006]*

[Article 103.1. Lost force from 01.01.2007 – Federal Law No. 137-FZ of 27.07.2006]

Article 104. Petition for the Recovery of a Tax Sanction *[title as amended by Federal Law No. 324-FZ of 29.11.2010]*

1. After the issuance of a decision on the imposition of sanctions for the commission of a tax offence on a physical person who is not a private entrepreneur or in other cases where the extrajudicial recovery of tax sanctions is not permitted, the tax authority in question shall file a petition with a court for the recovery of the tax sanction which is established by this Code from the person who is called to account for the commission of a tax offence. *[as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 324-FZ of 29.11.2010]*

Before presenting a claim to a court the tax authority must request the person who is called to account for the commission of a tax offence to pay the due amount of the tax sanction voluntarily. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006]*

In the event that the person who is called to account for the commission of a tax offence refuses to pay the amount of the tax sanction voluntarily or misses the payment deadline which is indicated in the demand, the tax authority shall present a petition to a court for the recovery from the person concerned of the tax sanction which is prescribed by this Code for the commission of the tax offence in question. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006, No. 324-FZ of 29.11.2010]*

2. A petition for the recovery of a tax sanction from an organization or a private entrepreneur shall be presented to an arbitration court, and a petition for the recovery of a tax sanction from a physical person who is not a private entrepreneur shall be presented to a court of general jurisdiction. *[as amended by Federal Law No. 324-FZ of 29.11.2010]*

The tax authority's decision and other case materials obtained in the course of the tax audit shall be attached to the petition. *[as amended by Federal Law No. 324-FZ of 29.11.2010]*

3. Where necessary, at the same time as it presents a petition for the recovery of a tax sanction from a person who is called to account for the commission of a tax offence, the tax authority may petition the court for the claim to be secured in accordance with the procedure laid down in administrative judicial proceedings legislation and the arbitration procedure legislation of the Russian Federation. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 324-FZ of 29.11.2010, No. 23-FZ of 08.03.2015]*

4. The rules which are set forth in this Article shall also apply in the case of the imposition of sanctions for a violation of tax and levy legislation which was committed in connection with the transportation of goods across the customs border of the Customs Union.

[clause 4 inserted by Federal Law No. 154-FZ of 09.07.1999, as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 306-FZ of 27.11.2010]

Article 105. Examination of Cases and Enforcement of Decisions on the Recovery of Tax Sanctions

1. Cases involving the recovery of tax sanctions on the basis of petitions filed by tax authorities against organizations and private entrepreneurs shall be examined by arbitration courts and the Supreme Court of the Russian Federation in accordance with the arbitration procedure legislation of the Russian Federation.

[clause 1 as reworded by Federal Law No. 198-FZ of 28.06.2014]

2. Cases involving the recovery of tax sanctions on the basis of petitions filed by tax authorities against physical persons who are not private entrepreneurs shall be examined by courts of general jurisdiction and the Supreme Court of the Russian Federation in accordance with administrative judicial proceedings legislation. *[as amended by Federal Laws No. 198-FZ of 28.06.2014, No. 23-FZ of 08.03.2015]*

3. Court decisions concerning the recovery of tax sanctions which have entered into legal force shall be enforced in accordance with the procedure which is established by the legislation of the Russian Federation concerning enforcement procedures. *[as amended by Federal Law No. 229-FZ of 27.07.2010]*

Court decisions which have entered into legal force concerning the recovery of tax sanctions from organizations for which ledger accounts have been opened shall be enforced in accordance with the procedure which is established by the budget legislation of the Russian Federation. *[paragraph inserted by Federal Law No. 137-FZ of 27.07.2006]*