SECTION VI. TAX OFFENCES AND LIABILITY FOR THE COMMISSION THEREOF

CHAPTER 15. GENERAL PROVISIONS CONCERNING LIABILITY FOR THE COMMISSION OF TAX OFFENCES

Article 106. Definition of a Tax Offence

A tax offence shall be understood to be a wrongfully committed unlawful (in violation of tax and levy legislation) act (action or inaction) of a taxpayer, a payer of insurance contributions, a tax agent or other persons for which liability is established by this Code. [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]

Article 107. Bearers of Liability for the Commission of Tax Offences

1. Liability for the commission of tax offences shall be borne by organizations and physical persons in the cases provided for in Chapters 16 and 18 of this Code. [as amended by Federal Law No. 137-FZ of 27.07.2006]

2. A physical person may be called to account for the commission of tax offences from the age of sixteen years. [as amended by Federal Law No. 137-FZ of 27.07.2006]

Article 108. General Conditions of Amenability for the Commission of Tax Offences

1. No one may be called to account for the commission of a tax offence other than on the grounds and in accordance with the procedure which are stipulated by this Code.

2. No one may be called to account more than once for the commission of one and the same tax offence. [as amended by Federal Law No. 154-FZ of 09.07.1999]

3. The basis for the calling of a person to account for violations of tax and levy legislation shall be the ascertainment of the fact that a particular violation has been committed in a tax authority decision which has entered into force. [clause 3 as reworded by Federal Law No. 383-FZ of 29.12.2009]

4. The fact that an organization has been called to account for the commission of a tax offence shall not exempt it from administrative, criminal or other liability provided for in the laws of the Russian Federation where the appropriate grounds exist.

5. The fact that a person has been called to account for the commission of a tax offence shall not exempt it from the obligation to pay (remit) amounts of tax (a levy, insurance contributions) and penalties due. [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]

6. A person shall be deemed innocent of committing a tax offence until his guilt has been proven in accordance with the procedure prescribed by federal law. A person who is called to account shall not be obliged to prove his innocence of committing a tax offence. The obligation to prove the existence of circumstances which show that a tax offence has occurred and that the person is guilty of committing it shall rest with the tax authorities. Any
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insurmountable doubts as to the guilt of the person who is called to account shall be interpreted in that person’s favour. [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 04.11.2005]

7. Liability for violations of tax and levy legislation committed in connection with the performance of an investment partnership agreement shall be borne by the managing partner responsible for the maintenance of tax records.

Liability for the non-fulfilment of obligations relating to the payment of tax on profit of organizations and tax on income of physical persons on profit (income) attributable to a participant in an investment partnership agreement shall be borne by that participant in the agreement, except as otherwise established by this Code.

[clause 7 inserted by Federal Law No. 336-FZ of 28.11.2011]

Article 109. Circumstances Which Prevent a Person from Being Called to Account for the Commission of a Tax Offence

1. A person may not be called to account for the commission of a tax offence if any of the following circumstances exist:

1) no tax offence has occurred;

2) the person concerned is not guilty of committing a tax offence;

3) an act which contains the elements of a tax offence was committed by a person who was under sixteen years of age at the time when the act was committed;

4) the period of limitation for calling a person to account for the commission of a tax offence has expired.

2. In addition to the circumstances referred to in clause 1 of this Article, a person may not be called to account for the commission of a tax offence if the offence in question was committed in connection with the acquisition (creation of sources for the acquisition), use or disposal of property and (or) controlled foreign companies and accounts (deposits) regarding which information is contained in a special declaration and (or) accompanying documents and (or) information 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”.

In the case referred to in this clause, the basis for the non-imposition of sanctions for the commission of a tax offence on a person shall be the submission of a copy of the special declaration and copies of the accompanying documents and (or) information bearing a tax authority’s acknowledgement of acceptance.

[clause 2 inserted by Federal Law No. 150-FZ of 08.06.2015]
Article 110. Forms of Guilt with Respect to the Commission of a Tax Offence

1. A person who has committed an unlawful act deliberately or through negligence shall be deemed guilty of committing a tax offence.

2. A tax offence shall be deemed to have been committed deliberately if the person who committed it was aware of the unlawful nature of his actions (inaction) and desired or knowingly allowed the occurrence of the injurious consequences of such actions (inaction).

3. A tax offence shall be deemed to have been committed through negligence if the person who committed it was not aware of the unlawful nature of his actions (inaction) or of the injurious nature of the consequences of those actions (inaction), although he should and could have been aware of this.

4. The guilt of an organization with respect to the commission of a tax offence shall be determined according to the guilt of its officers or representatives whose actions (inaction) caused the tax offence to be committed.

Article 111. Circumstances in Which a Person May Not be Found Guilty of Committing a Tax Offence

1. Circumstances in which a person may not be found guilty of committing a tax offence shall include:

   1) the commission of an act which contains elements of a tax offence as a result of a natural disaster or other emergencies and insurmountable circumstances (such circumstances shall be established by the existence of generally known facts and of publications in the mass media and by other means not requiring special proof); [as amended by Federal Law No. 154-FZ of 09.07.1999]

   2) the commission of an act which contains elements of a tax offence by a physical person who, at the time of committing the act, was in a condition in which that person could not have been aware of or able to control his own actions as a result of an illness (such circumstances shall be proved by the provision to the tax authority of documents which, by virtue of their meaning, content and date, relate to the tax (computation) period in which the tax offence was committed); [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]

   3) observance by a taxpayer (levy payer, payer of insurance contributions, tax agent) of written explanations concerning the procedure for the calculation and payment of a tax (levy, insurance contributions) or on other issues relating to the application of tax and levy legislation which were given to that taxpayer (levy payer, payer of insurance contributions, tax agent) or to the public by a financial or tax authority or another authorized state government body (an authorized official of such a body) within the limits of its competence (these circumstances shall be established by the existence of a relevant document of such a body which, in terms of its meaning and content, relates to the tax (computation) periods in which a tax offence was committed, irrespective of the date of publication of that document), and (or) the implementation by a taxpayer (levy payer, payer of insurance contributions, tax agent) of a reasoned opinion of a tax authority which was sent to it in the course of the
conduct of tax monitoring. [as amended by Federal Laws No. 348-FZ of 04.11.2014, No. 243-FZ of 03.07.2016]

The provision of this subsection shall not apply where such written explanations or reasoned opinion of a tax authority are based on incomplete or inaccurate information provided by a taxpayer (levy payer, payer of insurance contributions, tax agent); [as amended by Federal Laws No. 348-FZ of 04.11.2014, No. 243-FZ of 03.07.2016]
[subsection 3 inserted by Federal Law No. 137-FZ of 27.07.2006]

4) other circumstances which may be regarded by the court or tax authority which is examining the case as eliminating culpability for the commission of a tax offence. [subsection 4 inserted by Federal Law No. 137-FZ of 27.07.2006]

2. Where the circumstances referred to in clause 1 of this Article exist, the person concerned shall not be called to account for the commission of a tax offence.

Article 112. Circumstances Which Mitigate or Increase Liability for the Commission of a Tax Offence

1. Circumstances which mitigate liability for the commission of a tax offence shall include:

1) the commission of an offence as a result of a confluence of difficult personal or family circumstances;

2) the commission of an offence under the influence of threat or force or by reason of material, professional or other dependence;

2.1) the fact that a physical person who is called to account for the commission of a tax offence has serious financial difficulties; [subsection 2.1 inserted by Federal Law No. 137-FZ of 27.07.2006]

3) other circumstances which may be regarded by the court or tax authority which is examining the case as mitigating liability. [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 04.11.2005]

2. A circumstance which increases liability shall be the commission of a tax offence by a person previously called to account for a similar offence.

3. A person from whom a tax sanction has been recovered shall be deemed to have been subjected to that sanction for 12 months after the entry into legal force of the decision of the court or tax authority. [as amended by Federal Law No. 137-FZ of 27.07.2006]

4. Circumstances which mitigate or increase liability for the commission of a tax offence shall be established by the court or tax authority which is examining the case and shall be taken into account when imposing tax sanctions. [clause 4 inserted by Federal Law No. 154-FZ of 09.07.1999, as amended by Federal Laws No. 137-FZ of 04.11.2005, No. 137-FZ of 27.07.2006]
Article 113. Period of Limitation on Amenability for the Commission of a Tax Offence
[title as amended by Federal Law No. 137-FZ of 27.07.2006]

1. A person may not be called to account for the commission of a tax offence if a period of three years (the limitation period) has elapsed from the day on which it was committed or from the day following the end of the tax (computation) period during which the offence was committed up to the moment when the decision on the imposition of sanctions is issued. [as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]

The measurement of the limitation period from the day on which the tax offence was committed shall apply for all tax offences other than those provided for in Articles 120, 122, 129.3 and 129.5 of this Code. [as amended by Federal Law No. 325-FZ of 29.09.2019]

The measurement of the limitation period from the day following the end of the tax period during which the offence was committed shall apply for the tax offences provided for in Articles 120, 122, 129.3 and 129.5 of this Code. [as amended by Federal Law No. 325-FZ of 29.09.2019]

1.1. The running of the period of limitation for the imposition of sanctions shall be suspended if a person who is called to account for a tax offence has actively obstructed the conduct of an on-site tax audit and this has become an insurmountable obstacle to the conduct of that audit and to the determination by tax authorities of the amounts of taxes (insurance contributions) payable to the budget system of the Russian Federation. [as amended by Federal Law No. 243-FZ of 03.07.2016]

The running of the period of limitation for the imposition of sanctions shall be considered to have been suspended from the day of the preparation of the report which is provided for in clause 3 of Article 91 of this Code. In this case, the running of the period of limitation for the imposition of sanctions shall be resumed from the day on which the circumstances obstructing the conduct of the on-site tax audit have ceased to exist and a decision to resume the on-site tax audit has been issued. [clause 1.1 inserted by Federal Law No. 137-FZ of 27.07.2006]

Article 114. Tax Sanctions

1. A tax sanction shall be a punishment for the commission of a tax offence.

2. Tax sanctions shall be prescribed and imposed in the form of monetary penalties (fines) in the amounts prescribed by Chapters 16 and 18 of this Code. [as amended by Federal Law No. 137-FZ of 27.07.2006]

3. Where any mitigating circumstance exists the amount of the fine must be reduced by at least half against the level which is prescribed by the relevant article of this Code. [as amended by Federal Law No. 137-FZ of 27.07.2006]

4. Where the circumstance which is provided for in clause 2 of Article 112 exists, the amount of the fine shall be increased by 100 per cent. [as amended by Federal Law No. 154-FZ of 09.07.1999]
5. Where one person commits two or more tax offences, tax sanctions shall be recovered for each offence separately without less severe sanctions being absorbed by those of greater severity.

6. The amount of a fine which is recovered from a taxpayer, levy payer, payer of insurance contributions or tax agent for a tax offence which has resulted in an outstanding balance of a tax (levy, insurance contributions) shall be transferred from the accounts of the taxpayer, levy payer, payer of insurance contributions or tax agent respectively only after the full amount of that outstanding balance and applicable penalties have been transferred according to the order of priority which is established by the civil legislation of the Russian Federation. [as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]

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


1. Tax authorities may file a petition with a court for the recovery of fines from an organization or a private entrepreneur according to the procedure and time limits which are provided for in Articles 46 and 47 of this Code, and may file a petition with a court for the recovery of fines from a physical person according to the procedure and time limits which are provided for in Article 48 of this Code. [as amended by Federal Law No. 324-FZ of 29.11.2010]

A petition for the recovery of a fine from an organization or a private entrepreneur in the cases provided for in subsections 1 to 3 of clause 2 of Article 45 of this Code may be filed by a tax authority within six months after the expiry of the time limit for the fulfilment of a demand for the payment of a fine. Where the time limit for the filing of such a petition has been missed for a valid reason, that time limit may be restored by a court. [as amended by Federal Law No. 324-FZ of 29.11.2010]

[clause 1 as reworded by Federal Law No. 137-FZ of 27.07.2006]

2. Where the institution or termination of criminal proceedings is refused but a tax offence has occurred, the time limit for the submission of a petition shall be measured from the day on which the tax authority receives an order refusing to institute or terminate criminal proceedings. [as amended by Federal Law No. 324-FZ of 29.11.2010]

CHAPTER 16. TYPES OF TAX OFFENCES AND LIABILITY FOR THE COMMISSION THEREOF

Article 116. Violation of the Procedure for Registration with a Tax Authority [article as reworded by Federal Law No. 229-FZ of 27.07.2010]

1. A violation by a taxpayer of the time limit which is established by this Code for the submission of an application for registration with a tax authority on grounds provided for in this Code shall result in the recovery of a fine of 10,000 roubles.
2. The carrying-on of activities by an organization or a private entrepreneur without registering with a tax authority on grounds provided for in this Code shall result in the recovery of a fine equal to 10 per cent of income received during that time as a result of such activities, but not less than 40,000 roubles.


[Article 118. Lost force – Federal Law No. 52-FZ of 02.04.2014]

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

1. A failure to submit a tax declaration (insurance contribution computation) within the time limit established by tax and levy legislation to the tax authority with which the person concerned is registered [as amended by Federal Law No. 243-FZ of 03.07.2016]

shall result in the recovery of a fine equal to 5 per cent of the amount of tax (insurance contributions) payable (additionally payable) on the basis of that declaration (insurance contribution computation) which is not paid within the time limit established by tax and levy legislation for each full or partial month from the day established as the deadline for its submission, but not more than 30 per cent of that amount and not less than 1,000 roubles. [as amended by Federal Law No. 243-FZ of 03.07.2016]
[clause 1 as reworded by Federal Law No. 134-FZ of 28.06.2013]

2. A failure by a managing partner responsible for the maintenance of tax records to submit a computation of the financial result of an investment partnership to the tax authority where it is registered within the time limit established by tax and levy legislation shall result in the recovery a fine equal to 1,000 roubles for each full or partial month from the date established for its submission.
[clause 2 inserted by Federal Law No. 336-FZ of 28.11.2011]

Article 119.1. Violation of the Established Method for the Submission of a Tax Declaration (Computation) [inserted by Federal Law No. 229-FZ of 27.07.2010]

A failure to comply with the procedure for the submission of a tax declaration (computation) in electronic form in cases specified in this Code [as amended by Federal Law No. 97-FZ of 29.06.2012]

shall result in the recovery of a fine of 200 roubles.

1. The submission to a tax authority by a managing partner responsible for the maintenance of tax records of a computation of the financial result of an investment partnership containing inaccurate information shall result in the recovery of a fine equal to forty thousand roubles.

2. The same acts, when committed deliberately shall result in the recovery of a fine equal to eighty thousand roubles.

Article 120. Gross Violation of the Rules for Accounting for Income and Expenses and Taxable Objects (the Base for the Calculation of Insurance Contributions) [title as amended by Federal Law No. 243-FZ of 03.07.2016]

1. A gross violation of the rules for accounting for income and (or) expenses and (or) taxable objects, where such acts were committed during one tax period, in the absence of the elements of the tax offence which is provided for in clause 2 of this Article, [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 248-FZ of 23.07.2013]

shall result in the recovery of a fine in the amount of ten thousand roubles. [as amended by Federal Law No. 229-FZ of 27.07.2010]

2. The same acts, if they were committed during more than one tax period, [as amended by Federal Law No. 154-FZ of 09.07.1999]

shall result in the recovery of a fine in the amount of thirty thousand roubles. [as amended by Federal Law No. 229-FZ of 27.07.2010]

3. The same acts, if they resulted in an understatement of the tax base (the base for the calculation of insurance contributions), [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 243-FZ of 03.07.2016]

shall result in the recovery of a fine in the amount of twenty per cent of the amount of unpaid tax (insurance contributions), but not less than forty thousand roubles. [as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 243-FZ of 03.07.2016]

A gross violation of the rules for accounting for income and expenses and taxable objects for the purposes of this article shall be understood to mean the absence of source documents or the absence of VAT invoices, books of account or tax ledgers or the systematic (two or more times within a calendar year) late or incorrect recording in accounting records, in tax ledgers and in reports of economic operations, monetary resources, tangible assets, intangible assets and financial investments. [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 229-FZ of 27.07.2010, No. 248-FZ of 23.07.2013]

Article 122. Non-Payment or Incomplete Payment of a Tax (Levy, Insurance Contributions) [title as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]

1. The non-payment or underpayment of amounts of a tax (levy, insurance contributions) as a result of the understate of the tax base (base for the calculation of insurance contributions), other incorrect calculation of the tax (levy, insurance contributions) or other unlawful actions (inaction), where such act does not bear the elements of the tax offences provided for in Articles 129.3 and 129.5 of this Code, [as amended by Federal Law No. 243-FZ of 03.07.2016] shall result in the recovery of a fine in the amount of 20 per cent of the unpaid amount of the tax (levy, insurance contributions). [as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]

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

3. The acts provided for in clause 1 of this Article, when committed deliberately, [as amended by the Customs Code of the Russian Federation No. 61-FZ of 28.05.2003] shall result in the recovery of a fine in the amount of 40 per cent of the unpaid amount of the tax (levy, insurance contributions). [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]

4. The non-payment or incomplete payment by the responsible member of a consolidated group of taxpayers of amounts of tax on profit of organizations for the consolidated group of taxpayers as a result of the understate of the tax base or the incorrect calculation of tax on profit of organizations for the consolidated group of taxpayers or other unlawful actions (inaction) shall not be regarded as an offence if these occurred as a result of data affecting the proper payment of tax being reported inaccurately (or not being reported) by another member of the consolidated group of taxpayers which has been sanctioned in accordance with Article 122.1 of this Code. [clause 4 inserted by Federal Law No. 321-FZ of 16.11.2011]

Article 122.1. Reporting of Inaccurate Data (Non-Reporting of Data) by a Member of a Consolidated Group of Taxpayers to the Responsible Member of That Group Resulting in the Non-Payment or Incomplete Payment of Tax on Profit of Organizations by the Responsible Member [inserted by Federal Law No. 321-FZ of 16.11.2011]

1. The reporting of inaccurate data (non-reporting of data) by a member of a consolidated group of taxpayers to the responsible member of that group, where this has resulted in the non-payment or incomplete payment of tax on profit of organizations for the consolidated group of taxpayers by the responsible member of the group, shall result in the recovery of a fine equal to 20 per cent of the unpaid amount of tax.

2. When committed deliberately, the acts provided for in clause 1 of this Article shall result in the recovery of a fine equal to 40 per cent of the unpaid amount of tax.
Article 123. Failure by a Tax Agent to Fulfil His Obligation to Withhold and (or) Transfer Taxes

1. An unlawful failure to withhold and (or) remit (failure to withhold and (or) remit in full) within the time limit established by this Code amounts of tax which is required to be withheld and transferred by a tax agent [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 229-FZ of 27.07.2010]

shall result in the recovery of a fine in the amount of 20 per cent of the amount required to be withheld and (or) remitted. [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 229-FZ of 27.07.2010]

2. A tax agent shall be released from the liability provided for in this Article if the following conditions are simultaneously met:

- a tax computation was submitted to the tax authority within the established time limit;

- the tax computation is free of omissions or partial omissions of information and (or) errors that cause the amount of tax to be remitted to the budget system of the Russian Federation to be understated;

- the tax agent independently remitted to the budget system of the Russian Federation the amount of tax that was not remitted within the established time limit and appropriate penalties before it became aware that the tax authority had discovered the late remittance of tax or that an on-site tax audit had been ordered in relation to the tax concerned for the relevant tax period.

[clause 2 inserted by Federal Law No. 546-FZ of 27.12.2018]


Article 125. Failure to Observe the Procedure for the Possession, Use and (or) Disposal of Property Which Has Been Attached or in Relation to Which a Tax Authority Has Taken Injunctive Measures in the Form of a Pledge [title as amended by Federal Law No. 229-FZ of 27.07.2010]

Failure to observe the procedure established by this Code for the possession, use and (or) disposal of property which has been attached or in relation to which a tax authority has taken injunctive measures in the form of a pledge [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 229-FZ of 27.07.2010]

shall result in the recovery of a fine in the amount of 30,000 roubles. [as amended by Federal Law No. 229-FZ of 27.07.2010]

Article 126. Failure to Present Information Required for Tax Control Purposes to a Tax Authority [title as amended by Federal Law No. 154-FZ of 09.07.1999]

1. A failure by a taxpayer (levy payer, payer of insurance contributions, tax agent) to submit documents and (or) other information specified in this Code and other acts of tax and levy
legislation to the tax authorities within the prescribed time limit, where such act does not bear the elements of the tax offences provided for in Articles 119, 129.4, 129.6 and 129.9 to 129.11 of this Code and clauses 1.1 and 1.2 of this Article, [as amended by Federal Laws No. 376-FZ of 24.11.2014, No. 113-FZ of 02.05.2015, No. 243-FZ of 03.07.2016, No. 340-FZ of 27.11.2017]

shall result in the recovery of a fine in the amount of 200 roubles for each document which is not submitted. [as amended by Federal Law No. 229-FZ of 27.07.2010]
[clause 1 inserted by Federal Law No. 154-FZ of 09.07.1999]

1.1. A failure to submit documents confirming the amount of the profit (loss) of a controlled foreign company to a tax authority within the time limit established by clause 5 of Article 25.15 of this Code, or the submission of such documents with knowingly false information,

shall result in the recovery of a fine of 500,000 roubles from the controlling person.
[clause 1.1 as reworded by Federal Law No. 368-FZ of 09.11.2020]

1.1-1. A failure to submit documents demanded in accordance with clause 1 of Article 25.14-1 of this Code to a tax authority within the time limit established by clause 2 of Article 25.14-2 of this Code, or the submission of such documents with knowingly false information,

shall result in the recovery of a fine of 1 million roubles from the controlling person.
[clause 1.1-1 inserted by Federal Law No. 368-FZ of 09.11.2020]

1.2. A failure by a tax agent to submit a computation of amounts of tax on income of physical persons calculated and withheld by the tax agent to the tax authority where it is registered within the prescribed time limit

shall result in the recovery of a fine from the tax agent in the amount of 1,000 roubles for each full or partial month from the day prescribed for its submission.
[clause 1.2 inserted by Federal Law No. 113-FZ of 02.05.2015]

2. A failure to present information on a taxpayer (payer of insurance contributions) to a tax authority within the established time limit, a refusal by a person to present documents in his possession such as are provided for in this Code containing information on a taxpayer (payer of insurance contributions) upon the request of a tax authority or the presentation of documents containing information which is known to be false, except where such act bears the elements of the violations of tax and levy legislation which are provided for in Articles 126.1 and 135.1 of this Code, [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 248-FZ of 23.07.2013, No. 347-FZ of 04.11.2014, No. 113-FZ of 02.05.2015, No. 243-FZ of 03.07.2016]

shall result in the recovery of a fine from an organization or a private entrepreneur in the amount of ten thousand roubles, or from a physical person who is not a private entrepreneur in the amount of one thousand roubles. [as amended by Federal Law No. 248-FZ of 23.07.2013]

Article 126.1. Submission by a Tax Agent to a Tax Authority of Documents Containing Inaccurate Information [inserted by Federal Law No. 113-FZ of 02.05.2015]

1. The submission by a tax agent to a tax authority of documents provided for in this Code which contain inaccurate information, unless that act contains elements of the tax offence provided for in Article 126.2 of this Code, [as amended by Federal Law No. 100-FZ of 20.04.2021] shall result in the recovery of a fine of 500 roubles for each submitted document containing inaccurate information.

2. A tax agent shall be exempted from the liability provided for in this Article if it independently identified errors and submitted revised documents to the tax authority before the tax agent became aware of the discovery by the tax authority of the inaccuracy of information contained in documents submitted by the tax agent.


1. The submission by a tax agent to a tax authority of inaccurate information on the opening of an individual investment account of a taxpayer and on amounts of funds paid by the taxpayer into that individual investment account over the relevant tax period in the process of the receipt by the taxpayer of investment tax deductions in accordance with the procedure prescribed by Article 221.1 of this Code shall result in the recovery of a fine equal to 20 per cent of the amount of tax improperly received by the taxpayer as a result of the granting of an investment tax deduction under the simplified procedure on the basis of inaccurate information submitted by the taxpayer.

2. A tax agent shall be exempted from the liability provided for in clause 1 of this Article if it independently identified errors and submitted revised information to the tax authority before the tax agent became aware of the discovery by the tax authority of the inaccuracy of information submitted by the tax agent.


Article 128. Liability of Witnesses

The non-appearance or failure to appear without good reason of a person who is summoned as a witness in connection with a case involving a tax offence shall result in the recovery of a fine in the amount of one thousand roubles. [as amended by Federal Law No. 137-FZ of 27.07.2006]

An unlawful refusal by a witness to testify or the wilful giving of false testimony [as amended by Federal Law No. 154-FZ of 09.07.1999] shall result in the recovery of a fine in the amount of three thousand roubles. [as amended by Federal Law No. 137-FZ of 27.07.2006]
Article 129. Refusal by an Expert, Translator or Specialist to Participate in a Tax Audit, Wilful Giving of a False Report or Wilful Making of a False Translation

1. A refusal by an expert, translator or specialist to participate in a tax audit shall result in the recovery of a fine in the amount of 500 roubles.

2. The wilful giving of a false report by an expert and the wilful making of a false translation by a translator shall result in the recovery of a fine in the amount of 5,000 roubles. [as amended by Federal Law No. 229-FZ of 27.07.2010]

Article 129.1. Unlawful Failure to Report Information to a Tax Authority

1. An unlawful failure by a person to report (delay in reporting) information which, in accordance with this Code, that person is obliged to report to a tax authority, including a failure by a person to present (delay in presenting) the explanations provided for in clause 3 of Article 88 of this Code to a tax authority in the event of a failure to submit a revised tax declaration within the established time limit, in the absence of the elements of the tax offence which is provided for in Article 126 of this Code, [as amended by Federal Law No. 130-FZ of 01.05.2016] shall result in the recovery of a fine in the amount of 5,000 roubles. [as amended by Federal Law No. 229-FZ of 27.07.2010]

2. The same acts when repeated within a calendar year shall result in the recovery of a fine in the amount of 20,000 roubles. [as amended by Federal Law No. 229-FZ of 27.07.2010]

2.1. The unlawful non-submission (late submission) by a taxpayer that is a foreign organization (foreign unincorporated entity) to a tax authority of the information provided for in clause 3.2 of Article 23 of this Code shall result in the recovery of a fine of 50,000 roubles. [clause 2.1 as reworded by Federal Law No. 100-FZ of 20.04.2021]

3. The unlawful non-submission (late submission) by a taxpayer of a notice such as is provided for in clauses 2.1 and 2.2 of Article 23 of this Code, [as amended by Federal Law No. 325-FZ of 29.09.2019] shall result in the recovery of a fine equal to 20 per cent of the unpaid amount of tax in respect of an item of immovable property and (or) a means of transport in relation to which a notice such as is provided for in clauses 2.1 and 2.2 of Article 23 of this Code has not been submitted. [as amended by Federal Law No. 325-FZ of 29.09.2019] [clause 3 inserted by Federal Law No. 52-FZ of 02.04.2014]
Article 129.2. Violation of the Procedure for the Registration of Gaming Facilities
[inserted by Federal Law No. 137-FZ of 27.07.2006]

1. A violation of the procedure which is established by this Code for the registration with a
tax authority of an object of assessment to gaming tax, or of the procedure for the registration
of changes in the number of such objects, [as amended by Federal Law No. 248-FZ of 23.07.2013]

shall result in the recovery of a fine equal to three times the rate of gaming tax which is
established for the taxable object in question.

2. The same acts, when committed more than once,

shall result in the recovery of a fine equal to six times the rate of gaming tax which is
established for the taxable object in question.

Article 129.3. Non-Payment or Incomplete Payment of Amounts of Tax as a Result of
the Application for Taxation Purposes in Controlled Transactions of Commercial and
(or) Financial Conditions Which Are Not Comparable with the Commercial and (or)
Financial Conditions of Transactions Between Non-Interdependent Persons [inserted by
Federal Law No. 227-FZ of 18.07.2011]

1. The non-payment or incomplete payment of amounts of tax as a result of the application
for taxation purposes in controlled transactions of commercial and (or) financial conditions
which are not comparable with the commercial and (or) financial conditions of transactions
between non-interdependent persons

shall result in the recovery of a fine equal to 40 per cent of the unpaid amount of tax, but not
less than 30,000 roubles.

2. A taxpayer shall be released from the liability provided for in this Article provided that it
presents to the federal executive body in charge of control and supervision in the area of taxes
and levies documentation supporting the market level of prices used in controlled transactions
in accordance with the procedure established by Article 105.15 of this Code or in accordance
with the procedure established by a pricing agreement for taxation purposes.

Article 129.4. Unlawful Failure to Present a Notification of Controlled Transactions or
Presentation of Inaccurate Information in a Notification of Controlled Transactions
[inserted by Federal Law No. 227-FZ of 18.07.2011]

The unlawful failure by a taxpayer to present to a tax authority within the prescribed time
limit a notification of controlled transactions concluded in a calendar year, or the submission
by a taxpayer to a tax authority of a notification of controlled transactions which contains
inaccurate information,

shall result in the recovery of a fine equal to 5,000 roubles.
Article 129.5. Non-Payment or Underpayment of Amounts of Tax as a Result of the Non-Inclusion in the Tax Base of a Share in the Profit of a Controlled Foreign Company

[inserted by Federal Law No. 376-FZ of 24.11.2014]

The non-payment or underpayment of amounts of tax by a controlling person who/which is a taxable physical person or organization as a result of the non-inclusion in the tax base of a share in the profit of a controlled foreign company shall result in the recovery of a fine equal to 20 per cent of the amount of unpaid tax on profit of the controlled foreign company which should be included in the tax base for tax on income of physical persons in the case of controlling persons who are taxable physical persons and the tax base for tax on profit of organizations in the case of controlling persons which are taxable organizations, but not less than 100,000 roubles.

Article 129.6. Unlawful Failure to Submit a Notification of Controlled Foreign Companies or a Notification of Participation in Foreign Organizations, or Submission of Inaccurate Information in a Notification of Controlled Foreign Companies or a Notification of Participation in Foreign Organizations

[inserted by Federal Law No. 376-FZ of 24.11.2014]

1. The unlawful failure by a controlling person to submit a notification of controlled foreign companies for a calendar year to a tax authority within the established time limit, or the submission by a controlling person to a tax authority of a notification of controlled foreign companies containing inaccurate information,

shall result in the recovery of a fine of 500,000 roubles for each controlled foreign company in relation to which information has not been submitted. [as amended by Federal Law No. 368-FZ of 09.11.2020]

2. The unlawful failure by a taxpayer to submit a notification of participation in foreign organizations for a calendar year to a tax authority within the established time limit, or the submission to a tax authority of a notification of participation in foreign organizations containing inaccurate information,

shall result in the recovery of a fine of 50,000 roubles for each foreign organization in relation to which information has not been submitted or in relation to which inaccurate information has been submitted.

Article 129.7. Failure by a Financial Market Organization to Send (Include) Financial Information on Clients of the Financial Market Organization, Beneficiaries and (or) Persons Controlling Them

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

1. A failure by a financial market organization to send financial information in accordance with Chapter 20.1 of this Code within the established time limit

shall result in the recovery of a fine of 500,000 roubles.
2. A failure by a financial market organization to include financial information on a client of the financial market organization, a beneficiary and (or) persons directly or indirectly controlling them in accordance Chapter 20.1 of this Code:

shall result in the recovery of a fine of 50,000 roubles for each such violation.


The violation by a financial market organization of the procedure for establishing the tax residence of clients of the financial market organization, beneficiaries and persons directly or indirectly controlling them by failing to take the measures established by Article 142.4 of this Code

shall result in the recovery of a fine of 50,000 roubles for the failure to take measures in relation to each client, beneficiary or person directly or indirectly controlling them.

**Article 129.9. Failure to Submit a Notification of Participation in a Multinational Group of Companies and Submission of a Notification of Participation in a Multinational Group of Companies Containing Inaccurate Information** [inserted by Federal Law No. 340-FZ of 27.11.2017]

An unlawful failure to submit a notification of participation in a multinational group of companies within the established time limit or the submission of a notification of participation in a multinational group of companies containing inaccurate information

shall result in the recovery of a fine of 50,000 roubles.


An unlawful failure to submit a country-by-country report within the established time limit or the submission of a country-by-country report containing inaccurate information

shall result in the recovery of a fine of 100,000 roubles.

**Article 129.11. Failure to Submit Documentation for a Multinational Group of Companies** [inserted by Federal Law No. 340-FZ of 27.11.2017]

1. A failure by a taxpayer to submit national documentation within the established time limit

shall result in the recovery of a fine of 100,000 roubles.

2. A failure by a taxpayer to submit global documentation within the established time limit

shall result in the recovery of a fine of 100,000 roubles.
Article 129.12. Violation of the Time Limit for the Remittance of Tax (a Levy, Insurance Contributions, an Advance Payment, a Unified Tax Payment of a Physical Persons, Penalties, a Fine) by a Local Administration, a Federal Postal Organization or a Multifunctional Centre for the Provision of State and Municipal Services [inserted by Federal Law No. 232-FZ of 29.07.2018]

A violation by a local administration, a federal postal organization or a multifunctional centre for the provision of state and municipal services of the time limit established by this Code for the remittance (depositing with a federal postal organization or bank for remittance) to the budget system of the Russian Federation of monetary resources accepted by way of the payment (remittance) of tax (a levy, insurance contributions, an advance payment, a unified tax payment of a physical person, penalties, a fine)

shall result in the recovery of a fine equal to one one-hundred-and-fiftieth of the refinancing rate of the Central Bank of the Russian Federation but not more than 0.2 per cent for each calendar day of the delay.

Article 129.13. Violation of the Procedure and (or) Time Limits for the Transmission by Taxpayers of Information on Settlements Made in Connection with the Sale of Goods (Work, Services, Property Rights) [inserted by Federal Law No. 425-FZ of 27.11.2018]

1. A violation by a taxpayer of the procedure and (or) time limits established by Federal Law No. 422-FZ of 27 November 2018 “Concerning the Conduct of an Experiment Involving the Establishment of a “Tax on Professional Income” Special Tax Regime” for the transmission to a tax authority of information on a settlement connected with the receipt of income from the sale of goods (work, services, property rights) which is assessable to tax on professional income [as amended by Federal Law No. 5-FZ of 28.01.2020]

shall result in the recovery of a fine equal to 20 per cent of the amount of the settlement.

2. The same acts, if committed again within six months,

shall result in the recovery of a fine equal to the amount of the settlement.


A violation by a taxpayer of the procedure and (or) time limits established by Federal Law No. 422-FZ of 27 November 2018 “Concerning the Conduct of an Experiment Involving the Establishment of a “Tax on Professional Income” Special Tax Regime” for the transmission by an authorized electronic platform operator or by a credit organization to a tax authority of information on a settlement connected with the receipt of income from the sale of goods (work, services, property rights) which is assessable to tax on professional income [as amended by Federal Law No. 5-FZ of 28.01.2020]
shall result in the recovery of a fine equal to 20 per cent of the amount of the settlement, but not less than 200 roubles for each settlement concerning which information was not transmitted to the tax authority.

CHAPTER 17. COSTS ASSOCIATED WITH EXERCISING TAX CONTROL

[Article 130. Lost force from 01.01.2007 – Federal Law No. 137-FZ of 27.07.2006]

Article 131. Payment of Amounts Due to Witnesses, Translators, Specialists, Experts and Attesting Witnesses

1. Witnesses, translators, specialists, experts and attesting witnesses shall be reimbursed for expenses incurred by them in connection with appearing at a tax authority, and specifically travel expenses, expenses for the rent of accommodation and additional expenses associated with residing away from their permanent place of residence (per diems). [as amended by Federal Law No. 20-FZ of 09.03.2010]

2. Translators, specialists and experts shall receive a fee for work performed by them on the instructions of a tax authority unless that work is within the scope of their employment duties.

3. Employees who are summoned to a tax authority as witnesses shall retain their salary at their main place of employment for the time of their absence from work in connection with appearance at the tax authority.


4. Amounts due to witnesses, translators, specialists, experts and attesting witnesses shall be paid by the tax authority after they have fulfilled their duties.

The payment procedure and the size of the amounts payable shall be established by the Government of the Russian Federation and financed from the federal budget. [as amended by Federal Law No. 137-FZ of 27.07.2006]

CHAPTER 18. TYPES OF VIOLATIONS BY BANKS OF OBLIGATIONS PROVIDED FOR IN TAX AND LEVY LEGISLATION AND LIABILITY FOR THE COMMISSION THEREOF

Article 132. Violation by a Bank of the Procedure for Opening an Account

[title as amended by Federal Law No. 52-FZ of 02.04.2014]
[article as reworded by Federal Law No. 154-FZ of 09.07.1999]

1. The opening by a bank of an account for a Russian organization, a foreign non-commercial non-governmental organization which carries on activities in the territory of the Russian Federation through a division, an accredited branch or representation of a foreign organization or a private entrepreneur or an account for an investment partnership where there is no information on the relevant taxpayer identification number, code of reason for registration with a tax authority or date of registration with a tax authority, the opening of an account for a foreign organization not referred to in subsection 1 of clause 1 of Article 86 of this Code, a privately practising notary or a lawyer who has founded a legal office without
that person having presented a certificate (notification) of registration with a tax authority, and the opening of an account where there is a decision of a tax authority ordering the suspension of operations on the accounts of the person concerned. [as amended by Federal Law No. 401-FZ of 30.11.2016]

shall result in the recovery of a fine in the amount of twenty thousand roubles. [as amended by Federal Law No. 224-FZ of 26.11.2008]

2. A failure by bank to report to a tax authority within the established time limit information on the opening or closing of an account or deposit or on changes in the details of an account or deposit of an organization, a private entrepreneur, a physical person who is not a private entrepreneur, a privately practising notary or a lawyer who has founded a legal office, or an account of an investment partnership, [as amended by Federal Law No. 52-FZ of 02.04.2014]

shall result in the recovery of a fine in the amount of forty thousand roubles. [as amended by Federal Law No. 224-FZ of 26.11.2008]

Article 133. Failure to Comply with the Time Limit for the Execution of an Order for the Remittance of a Tax (Levy, Insurance Contributions), an Advance Payment, a Unified Tax Payment of a Physical Person, Penalties or a Fine
$title as amended by Federal Laws No. 243-FZ of 03.07.2016, No. 232-FZ of 29.07.2018
$[article as reworded by Federal Law No. 224-FZ of 26.11.2008]

A failure by a bank to comply with the time limit established by this Code for the execution of an order given by a taxpayer (levy payer, payer of insurance contributions) or a tax agent, a local administration, a federal postal organization or a multifunctional centre for the provision of state and municipal services for the remittance of a tax (levy, insurance contributions), an advance payment, a unified tax payment of a physical person, penalties or a fine [as amended by Federal Laws No. 243-FZ of 03.07.2016, No. 232-FZ of 29.07.2018]

shall result in the recovery of a fine equal to one one-hundred-and-fiftieth of the refinancing rate of the Central Bank of the Russian Federation, but not more than 0.2 per cent, for each calendar day of the delay.

Article 134. Failure by a Bank to Comply with a Tax Authority’s Decision on the Suspension of Operations on Accounts of a Taxpayer, a Levy Payer, a Payer of Insurance Contributions or a Tax Agent or an Account of an Investment Partnership

1. The execution by a bank which has received a tax authority’s decision on the suspension of operations on accounts of a taxpayer, a levy payer, a payer of insurance contributions or a tax agent or an account of an investment partnership of an order given by the entity concerned to transfer resources where such order is not connected with the fulfilment of obligations to pay a tax (advance payment), a levy, insurance contributions, penalties or a fine or of another payment order which, in accordance with the legislation of the Russian Federation, has priority over payments to the budget system of the Russian Federation, [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 137-FZ of 27.07.2006, No. 224-FZ of 26.11.2008, No. 52-FZ of 02.04.2014, No. 243-FZ of 03.07.2016]
shall result in the recovery of a fine in the amount of 20 per cent of the amount transferred in accordance with the order given by the taxpayer, levy payer, payer of insurance contributions or tax agent, but not more than the outstanding balance, or, where there is no outstanding balance, in the amount of 20,000 roubles. [as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 224-FZ of 26.11.2008, No. 229-FZ of 27.07.2010, No. 243-FZ of 03.07.2016]

2. The execution by a bank which has received a tax authority’s decision on the suspension of operations on accounts of a taxpayer, a levy payer, a payer of insurance contributions or a tax agent or an account of an investment partnership of an order from the entity concerned to perform debit operations on precious metal accounts other than in connection with the fulfilment of obligations to pay a tax (advance payment), a levy, insurance contributions, penalties or a fine or another payment order which, in accordance with the legislation of the Russian Federation, has priority over payments to the budget system of the Russian Federation,

shall result in the recovery of a fine in the amount of 20 per cent of the amount of monetary resources equivalent to the value of precious metals which were the subject of debt operations on the account in accordance with the order from the taxpayer, levy payer, payer of insurance contributions or tax agent or the account of the investment partnership, but not more than the outstanding balance, or, where there is no outstanding balance, in the amount of 20,000 roubles.

[clause 2 inserted by Federal Law No. 343-FZ of 27.11.2017]


1. An unlawful failure by a bank to act within the time limit which is established by this Code upon an instruction of a tax authority for the transfer of a tax, an advance payment, a levy, insurance contributions, penalties or a fine [as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 224-FZ of 26.11.2008, No. 243-FZ of 03.07.2016]

shall result in the recovery of a fine in the amount of one one-hundred-and-fiftieth of the refinancing rate of the Central Bank of the Russian Federation, but not more than 0.2 per cent for each calendar day of the delay. [as amended by Federal Law No. 137-FZ of 27.07.2006]

2. The taking of action by a bank to create a situation in which there are no monetary resources (precious metals) on the account of a taxpayer, a levy payer, a payer of insurance contributions or a tax agent in relation to whom an instruction has been issued by a tax authority [as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 224-FZ of 26.11.2008, No. 52-FZ of 02.04.2014, No. 243-FZ of 03.07.2016, No. 343-FZ of 27.11.2017]

shall result in the recovery of a fine in the amount of 30 per cent of the amount not received as a result of such action.
Article 135.1. Failure by a Bank to Present Notices (Statements) of Operations and Accounts (an Account of an Investment Partnership) to a Tax Authority  
[article as reworded by Federal Law No. 52-FZ of 02.04.2014]

Failure by a bank or by a credit organization whose licence to carry on banking operations has been revoked to present notices of accounts (an account of an investment partnership) or deposits with a bank and (or) of balances of monetary resources (precious metals) held in accounts (an account of an investment partnership) or deposits and statements of operations on accounts (an account of an investment partnership) or deposits to a tax authority in accordance with clause 2 of Article 86 of this Code, and (or) failure to provide notice in accordance with clause 5 of Article 76 of this Code of balances of monetary resources (precious metals) held in accounts on which operations have been suspended, or the presentation of notices (statements) not within the prescribed time limit or notices (statements) containing inaccurate information,  
[as amended by Federal Laws No. 401-FZ of 30.11.2016, No. 343-FZ of 27.11.2017]

shall result in the recovery of a fine in the amount of 20,000 roubles.

Article 135.2. Violation by a Bank of Obligations Associated with Electronic Money  
[inserted by Federal Law No. 162-FZ of 27.06.2011]

1. The granting to an organization, a private entrepreneur, a privately practising notary or a lawyer who has founded a legal office of authorization to use a corporate electronic payment medium for transfers of electronic money without the person in question having presented a certificate (notification) of registration with a tax authority, or the granting of such authorization where the bank is in receipt of a tax authority’s decision ordering the suspension of transfers of electronic money of the person concerned,

shall result in the recovery of a fine of 20,000 roubles.

2. A failure by a bank to report to a tax authority within the established time limit information on the granting (termination) of the right of an organization, a private entrepreneur, a privately practising notary or a lawyer who has founded a law office to use corporate electronic payment media for transfers of electronic money, on the granting (termination) of the right of a physical person to use personalized electronic payment media for transfers of electronic money and the granting (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 information on changes in the details of electronic payment media mentioned in this clause,  
[as amended by Federal Law No. 325-FZ of 29.09.2019]

shall result in the recovery of a fine of 40,000 roubles.

3. The execution by a bank of an instruction of a taxpayer, a levy payer, a payer of insurance contributions or a tax agent for the transfer of electronic money other than in connection with the fulfilment of obligations relating to the payment of tax (advance payments), levies, insurance contributions, penalties and fines when the bank is in receipt of a tax authority’s
decision on the suspension of transfers of electronic money of that taxpayer, levy payer or tax agent [as amended by Federal Law No. 243-FZ of 03.07.2016] shall result in the recovery of a fine equal to 20 per cent of the amount transferred in accordance with the instruction of the taxpayer, levy payer, payer of insurance contributions or tax agent, but not more than the outstanding balance, or, if there is no outstanding balance, a fine of 20,000 roubles. [as amended by Federal Law No. 243-FZ of 03.07.2016]

4. An unlawful failure by a bank to execute within the time limit established by this Code a tax authority’s instruction for the remittance of tax, an advance payment, a levy, insurance contributions, penalties and a fine to the budget system of the Russian Federation from electronic monetary resources of a taxpayer, a levy payer, a payer of insurance contributions or a tax agent [as amended by Federal Laws No. 52-FZ of 02.04.2014, No. 243-FZ of 03.07.2016] shall result in the recovery of a fine equal to one one-hundred-and-fiftieth of the refinancing rate of the Central Bank of the Russian Federation, but not more than 0.2 per cent for each calendar day of the delay.

5. The taking of actions by a bank to bring about the absence of an electronic payment balance of a taxpayer, a levy payer, a payer of insurance contributions or a tax agent in relation to whom the bank is in receipt of a tax authority’s instruction [as amended by Federal Law No. 243-FZ of 03.07.2016] shall result in the recovery of a fine equal to 30 per cent of the amount not received as a result of those actions.

6. A failure by a bank to present statements of balances of electronic money and transfers of electronic money to a tax authority in accordance with clause 2 of Article 86 of this Code and (or) a failure to report in accordance with clause 5 of Article 76 of this Code balances of electronic money whose transfer has been suspended, or the presentation of statements not in compliance with the established time limit or statements containing false information, shall result in the recovery of a fine of 10,000 roubles.


1. The submission by a bank to a tax authority of inaccurate information concerning expenses actually incurred by a taxpayer for the new construction or acquisition in the territory of the Russian Federation of one or more items of immovable property such as are referred to in subsection 3 of clause 1 of Article 220 of this Code and (or) for the payment of interest provided for in subsection 4 of clause 1 of Article 220 of this Code in the process of the receipt by taxpayers of property-related tax deductions in the manner prescribed by Article 221.1 of this Code shall result in the recovery of a fine equal to 20 per cent of the amount of tax unlawfully received by the taxpayer in connection with the granting of a property-related tax deduction under the simplified procedure on the basis of information submitted by the bank.
2. A bank shall be exempted from the liability provided for in clause 1 of this Article if it independently identified errors and submitted revised information to the tax authority before the bank became aware of the discovery by the tax authority of the inaccuracy of the information submitted by the bank.

**Article 136. Procedure for the Recovery of Fines and Penalties from Banks** [article as reworded by Federal Law No. 243-FZ of 03.07.2016]

The fines referred to in Articles 132 to 135.3 shall be recovered according to a procedure similar to the procedure laid down in this Code for the recovery of sanctions for tax offences. [as amended by Federal Law No. 100-FZ of 20.04.2021]