

# New requirements for accrediting IT companies

*FAO heads and employees of companies included or planning to be included in the register of accredited IT companies*

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**Pepeliaev Group advises that amendments have been adopted to the rules governing the accreditation of companies in the IT sector.**

The Russian Government has amended the Regulations<sup>1</sup> on the State Accreditation of IT Companies (the "Regulations")<sup>2</sup>. The key amendments include changes to the criteria for accreditation, the introduction of an obligation for large companies to enter into educational agreements, and an expansion of the grounds for an accreditation to be revoked.

The number of requirements for companies to obtain and confirm an IT accreditation has increased. Some of the amendments proposed for discussion that **we have covered previously have been adopted in the new document**.

The document enters into force on 1 January 2026.

It is also important to note the additional requirements for IT companies' websites<sup>3</sup>, which entered into force on 21 November 2025.

Below we describe the changes in more detail.

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<sup>1</sup> Resolution No. 1949 of the Russian Government dated 28 November 2025 "On Amending Certain Instruments of the Government of the Russian Federation".

<sup>2</sup> Resolution No. 1729 of the Russian Government dated 30 September 2022 "On Approving the Regulations on the State Accreditation of Russian Organisations Carrying Out Activities in the Field of Information Technologies".

<sup>3</sup> Order No. 511 of the Russian Ministry of Digital Development, Communications and Mass Media dated 2 June 2025 "On Establishing Additional Requirements for the Official Website of a Russian Organisation Carrying Out Activities in the Field of Information Technologies in the 'Internet' Information and Telecommunications Network".

## **1. New criteria for accreditation**

### **1. Limited foreign membership**

An IT company may obtain accreditation provided that it:

- is a non-public company and ownership, management or control, directly and/or indirectly, of more than 50% of shares (interests) belongs to Russian persons; or
- is a public company and is not under foreign control.

An organisation is deemed to be under foreign control if a foreign person:

- directly or indirectly has the right to have at its disposal more than 50% of votes at a general meeting;
- has the right, under a contract or on another ground, to determine the organisation's decisions;
- has the right to appoint the sole executive body and/or 50% of the members of the collective executive body and/or 50% of the board of directors;
- exercises the powers of a management company.

At the same time, the Russian Government is authorised to decide that these requirements do not apply with respect to a specific company.

### **2. Limited membership of public sector companies**

There is a bar to obtaining accreditation where a state-owned company, state corporation or public law entity directly or indirectly holds at least 50% of the charter capital.

As before, the following organisations remain eligible to claim an IT accreditation:

- treasury institutions;
- autonomous non-profit organisations established by the Russian Federation or a constituent entity of the Russian Federation;
- socially useful IT-related foundations;
- IT development foundations established by the Russian Federation;
- budgetary and autonomous institutions;
- companies with a state membership interest of more than 50% acting as contractors for the creation, development, maintenance and/or upgrading of federal and/or regional information systems.

### **3. Obligations in terms of disclosing Information**

#### *3.1 Disclosure of information about the average monthly remuneration of employees*

The applicant company must disclose information about:

- the average monthly amount of payments to individuals who are employees of the organisation;
- the application of reduced insurance contribution rates stipulated for IT companies for the previous year, the current year and the two years after the application for accreditation is submitted.

### *3.2 Disclosure obligations for large companies (revenue $\geq$ RUB 800 million)*

- that they apply IT benefits for insurance contributions and corporate profit tax;
- the number of individuals whose payments were subject to insurance contributions;
- the amount of funds saved as a result of applying IT benefits;
- revenue from sales as defined under article 249 of the Russian Tax Code.

It is separately established that organisations meeting these criteria must submit consent for 2024 and 2025. The deadline for submitting consent for 2024 is 30 January 2026.

Failure to comply with this obligation will result in an accreditation being revoked.

Consent to disclose information is submitted to the Russian Federal Tax Service, which subsequently passes the information to the Russian Ministry of Digital Development (the "Digital Ministry"). The code for submitting consent will be established separately (code 20009 is no longer used).

### **4. There being a positive or negative balance of the Unified Tax Account not exceeding RUB 3,000**

The current version of the Regulations restricts IT accreditation for companies with tax arrears of RUB 3,000 or more. It is proposed to replace "tax arrears" with a "negative balance of the Unified Tax Account". Unlike tax arrears, the negative balance includes penalties and fines in addition to tax debt.

### **5. Fulfilling the obligation to provide documents if they are not obtained through interagency cooperation**

When granting an IT accreditation, the Digital Ministry obtains, through interagency cooperation, information that there is no negative balance of the Unified Tax Account and no outstanding or unspent criminal record of the sole executive body. If such information is not obtained through interagency cooperation and the organisation does not provide it independently (the Regulations do not provide for an obligation to submit such information independently without a request from the Digital Ministry), the Ministry adopts a positive decision to accredit subject to the condition that the organisation submits the information within 30 days from the date of the decision. If the organisation does not meet this condition within the specified period, the accreditation will be cancelled.

### **6. Compliance with the additional requirements for a website**

The Digital Ministry has expanded the list of requirements for IT companies' websites. The website must state the following information:

- full corporate name;
- address within the place of location;
- taxpayer identification number (INN);
- primary OKVED code;
- email address (if available);
- the organisation's telephone number (if available);

- codes from OKVED (the Russian abbreviation for the All-Russian Classifier of Types of Economic Activity) in the IT sector;
- information describing the goods sold and/or work performed and/or services provided;
- information about the company's ownership (or that of companies from its group) of exclusive rights to software, if applicable;
- information about programming languages, software and/or rule sets and tools used for software development, if applicable;
- identification details of software included in the register of domestic software and methods for granting rights to use such software, if applicable;
- information about the cost of software sold (developed) or work (services) performed;
- information about whether there is permission to process fiscal data if the company acts as an operator.

The website must operate on a 24/7 basis. Companies must provide access to the above information without requiring registration or personal data to be provided.

### **Pepeliaev's Group comment**

One of the most challenging requirements in practice is that information about the cost of software and works (services) must be disclosed on the website. For commercial reasons, such information is confidential in the vast majority of cases. At first glance, an IT company may establish a confidentiality regime with respect to information about the cost of its software. However, the Regulations provide that non-compliance with the requirements for websites constitutes grounds for an accreditation to be cancelled. How this conflict will be resolved in practice is difficult to predict. In our view, clarifications from the regulator will be required.

## **2. Other changes**

### **1. An obligation to enter into educational agreements**

Companies holding an IT accreditation must enter into at least one educational agreement if, based on the results of the previous year, they simultaneously meet the following criteria:

- the company declared the application of IT benefits for insurance contributions and corporate profit tax;
- revenue from sales as defined under article 249 of the Russian Tax Code amounted to at least RUB 1 billion;
- the number of employees was at least 100.

The agreement must be concluded with a higher education institution in the field of IT. Additionally, the company may enter into an agreement with a vocational education organisation.

The list of relevant fields has not yet been approved; however, a draft order has already been prepared and is publicly available<sup>4</sup>.

When it undergoes the scheduled confirmation procedure, an organisation must submit the educational agreement and an educational activity plan to the Digital Ministry. In the calendar year following the year of when the agreement was performed, a report must be submitted.

The procedure for concluding, implementing and assessing the results of the agreement, as well as the forms of the agreement, report and educational activity plan, will be approved by the Digital Ministry.

The amount of financial support under the educational agreement must be at least 3% of the funds saved as a result of the IT benefits being applied "in the year preceding the year preceding the calendar year in which the agreement is concluded" (i.e. if the agreement is concluded in 2026, the calculation will be based on the 2024 data). The exact minimum amount of the educational agreement for each company will be determined by the Digital Ministry.

The Ministry may also establish an average cost of educational activities. When assessing the amount of financial support, the organisation may choose to apply either the established average cost or the actual cost. Where the actual cost is applied, the company must submit, together with the implementation report, a document prepared by an auditor confirming that the report is accurate.

If two or more companies belonging to the same group of persons meet the above criteria, they may enter into a joint educational agreement and designate a service provider. The minimum amount of such an agreement will be 3% of the total funds saved by all IT companies.

Non-compliance with this obligation will result in an IT accreditation being cancelled.

## **2. Expansion of the list of information provided by the Federal Tax Service to the Digital Ministry**

For the purposes of the scheduled procedure of confirming an accreditation, the Russian Federal Tax Service must provide the Digital Ministry with information for the previous year about:

- how the organisation applied IT benefits in relation to insurance contributions and corporate profit tax;
- the number of individuals in the organisation whose payments were subject to insurance contributions;
- the amount of funds saved by the organisation as a result of applying IT benefits;

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<sup>4</sup> Order of the Russian Ministry of Digital Development, Communications and the Mass Media "On Approving the Lists of Professions and Specialities of Secondary Vocational Education, and Specialities and Fields of Study of Higher Education Required for Carrying Out Activities in the Field of Information Technologies" (Draft ID: 163030).

- the organisation's revenue from sales as defined under article 249 of the Russian Tax Code;
- the organisation's application of IT benefits in relation to insurance contributions (in the fourth quarter of the year preceding the confirmation procedure and/or the first quarter of the year of the procedure);
- the average monthly payments to the organisation's employees (in the fourth quarter of the year preceding the confirmation procedure and/or the first quarter of the year of the procedure).

### **3. Acceleration of the procedure for obtaining a decision to grant accreditation**

The timeframe for adopting a decision to grant or not to grant an accreditation remains unchanged at 15 days.

The timeframe for sending the decision to the applicant has been reduced from five working days to one working day.

### **4. Exemption of start-ups and small technology companies from having revenue checked**

Start-ups and small technology companies that have obtained an IT accreditation are exempt from a check on whether they are complying with the 30% revenue threshold if, at the time of the check, their revenue does not exceed RUB 1 million and they were formed less than three years before the check.

### **5. The grounds have been expanded for an accreditation to be cancelled**

Owing to new requirements being introduced for IT companies, the list of grounds for an accreditation to be cancelled has been expanded.

The new grounds include:

- there being no educational agreement;
- a lack of consent from a large company (revenue  $\geq$  RUB 800 million) to disclose certain information (as described above);
- a certificate not being provided within 30 days to confirm that there is no negative balance of the Unified Tax Account and there is no outstanding or unspent criminal record of the sole executive body;
- a state-owned company, state corporation or public law entity having a direct or indirect membership interest in the charter capital at a level of at least 50%<sup>5</sup>;
- documents required for an accreditation to be confirmed have not been provided.

### **6. Start-ups lacking a relevant register in a constituent entity of the Russian Federation being deprived of the right to obtain an accreditation**

The current regulation provides a simplified accreditation procedure for organisations established less than three years ago with revenue below RUB 1

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<sup>5</sup> With the exception of companies with a state membership interest exceeding 50% acting as contractors for the creation, development, maintenance and/or further development of federal and/or regional information systems.

million. Such companies may obtain accreditation without meeting the revenue requirement if they hold the status of a small technology company or are included in a register of start-ups of a constituent entity of the Russian Federation. However, not all constituent entities of the Russian Federation maintain such registers, meaning that start-ups may currently obtain accreditation without being included in a register.

The amendments introduce a different approach where no register of start-ups exists in a constituent entity of the Russian Federation: such start-ups will no longer be entitled to accreditation. A company will be able to obtain accreditation only if it has the status of a small technology company.

### **What to think about and what to do**

Companies should conduct a comprehensive audit of whether they comply with the new requirements by:

- reviewing ownership structure (foreign and state membership);
- ensuring that their website complies with the new requirements;
- assessing whether they need to enter into educational agreements (for large companies with revenue exceeding RUB 1 billion);
- preparing for the new system of confirming an accreditation annually.

### **Help from your adviser**

Pepeliaev Group's lawyers have extensive experience in the legal regulation of IT companies' activities, including dealing with the Russian Ministry of Digital Development to obtain and confirm an IT accreditation.

We are ready to provide comprehensive legal support to organisations in identifying risks arising from the amendments that have been introduced, as well as in preparing legal positions on disputed issues.

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