

The government approves the procedure for paying mandatory charges for advertising online

FAO heads of organisations and employees of legal departments

Pepeliaev Group advises that, on 15 August 2025, the Russian Government's Resolution No. 1224 was adopted and came into force, establishing specific rules for calculating and paying mandatory charges under Law on Advertising (the "Resolution")¹.

Since 1 April 2025, the amended version of the Federal Law "On advertising" has been in effect, introducing mandatory charges for online advertising (article 18.2(1))². The draft of the Resolution, which details the mechanism for calculating and paying these mandatory charges, was published at the end of March 2025 and has been under revision until the present time.

Who is obliged to pay mandatory charges?

The Resolution specifies the range of those required to pay mandatory charges. These include:

- distributors of advertising and operators of advertising systems distributing advertising over the internet with a view to attracting the attention of consumers of advertising located in Russia;
- agents that are individuals or entities acting as instructed by advertisers or distributors of advertising to spread advertising over the Internet at such advertiser's or distributor's expense;
- intermediaries that are individuals or entities providing services that involve distributing advertising over the internet in the interests of such an advertiser or distributor of advertising.

The amount of mandatory charges and specific aspects of calculating them

¹ <http://publication.pravo.gov.ru/document/0001202508150004?index=2>

² As far as the amendments to the Law on Advertising are concerned, see our alert: <https://www.pgplaw.ru/analytics-and-brochures/alerts/sovfed-odobril-popravki-v-zakon-o-reklame/>

The total amount of mandatory charges cannot exceed 3% of the amount of income obtained from providing services to distribute advertising over the internet, including the cost of services of intermediaries and agents, except for income obtained from providing services to distribute advertising online in relation to which mandatory charges are not required under article 18.2(12) of the Law on Advertising³.

Mandatory charges are to be calculated for distributors of advertising, operators of advertising systems, intermediaries, and agents who have entered into contracts:

- with an advertiser;
- with one or more agents that have entered into a contract with an advertiser or among themselves aimed at providing services to distribute advertising on behalf of an advertiser.

If mandatory charges are being calculated in relation to a distributor of advertising or an operator of an advertising system, or an intermediary that has entered into a contract with an advertiser, no calculation of mandatory charges is made with respect to other individuals or entities that have not entered into contracts with advertisers.

When mandatory charges are calculated in relation to an agent, mandatory charges are also calculated with respect to other payers who have entered into a contract with that agent.

Mandatory charges are not calculated with respect to a distributor of advertising and/or an operator of an advertising system and/or intermediaries participating in the performance of a contract with an advertiser if an agent who has entered into a contract with the advertiser pays the mandatory charges in full.

Frequency, deadline, and procedure for paying mandatory charges

The payment period for paying mandatory charges is treated as a quarter. Quarters are counted from 1 January of each calendar year. Mandatory charges must be paid no later than the fifth day of the third month following the payment period.

Mandatory charges are calculated and paid through the payer's personal account in the Unified Register of Internet Advertising (the "Unified Register")⁴.

³https://www.consultant.ru/document/cons_doc_LAW_58968/f5499f6a99f4f1011e473eae3412f6c7f0262387/

⁴ <https://erir.grfc.ru>

Comments from video guidance released on the official Telegram channel of the regulator Roskomnadzor on 17 July 2025:

A payer's personal account in the Unified Register is accessed through an account on the Government Services portal.

No later than the 15th day of the second month following the payment period, in the payer's personal account, Roskomnadzor forms a calculation of the amount of mandatory charges for the payment period.

Roskomnadzor's comments (see the same source):

Calculations of mandatory charges for each payment period can be viewed in the "My Charges" section within the payer's personal account in the Unified Register. To see a detailed calculation for a specific payment period, you need to click on the "Details" button in the upper right corner of the reporting quarter you need. The "Calculation of Charges" page will then open.

The amount of calculated mandatory charges is specified in rubles and kopecks. The total amount of the mandatory charges is not permitted to be rounded to whole rubles.

The payer checks the calculation for the payment period in their personal account and confirms it no later than the 25th day of the second month following the payment period by signing it using:

- a) an enhanced qualified electronic signature;
- b) a simple electronic signature, the key to which has been obtained in accordance with established rules⁵.

⁵ The rules for using a simple electronic signature when governmental and municipal services are provided are established by the Russian Government's Resolution No. 33 dated 25 January 2013 "On the use of simple electronic signatures when governmental and municipal services are provided".

Roskomnadzor's comments (see the same source):

The sign a calculation of the amount of mandatory charges, a declaration based on the calculation is signed. This is done in the "My Charges" section of your personal account within the Unified Register by clicking on the "Sign" button for the relevant payment period.

During the same period (not later than the 25th day of the second month following the payment period), the payer is entitled to submit (including more than once) updated information regarding the calculation that is being formed.

Roskomnadzor's comments (see the same source):

To make adjustments, you should go to the "My Charges" section within your personal account in the Unified Register and click on the "More Detail" button in the top right corner of the payment period you need, and then click on the "Make Corrections" button.

Roskomnadzor carries out a re-calculation within 5 calendar days from the date when the payer submits the updated information and sends the corrected data to the State Information System of Governmental and Municipal Payments (the "Payment System").

After the payer has signed the calculation in their personal account, it is assigned a number corresponding to the unique charging identifier generated when the necessary information is submitted to the Payment System for payment purposes.

Roskomnadzor's comments (see the same source):

The unique charging identifier can be located in the "My Charges" section or on the "Calculating Charges" page within the payer's personal account in the Unified Register.

If the payer does not confirm the calculation or submit updated information, the calculation is confirmed, and the mandatory charges are payable.

Information required for paying mandatory charges

The following information is among the details of the calculation in the personal account:

- a) the name of a legal entity or full name (surname and forename, together with the patronymic name if any) of an individual or individual entrepreneur;
- b) the taxpayer identification number;
- c) the payer's income from distributing advertising over the internet (this reflects the income received during the payment period from services that involve providing advertising over the internet, and/or income received by agents or intermediaries. Information about income from distributing advertising over the internet must align with accounting records, certificates of delivery and receipt, and primary documents of entities that are obliged to pay mandatory charges);
- d) the rate of mandatory charges established by article 18.2(4) of the Federal Law 'On advertising';
- e) the amount of mandatory charges calculated (this reflects the product of the "Amount of income from internet advertising" and the "Rate of mandatory charges");
- f) the amount of any overpayment for mandatory charges (this reflects the amount of an overpayment, if any, resulting from corrections to data about income from providing services that involve distributing advertising over the internet for periods preceding the payment period);
- g) the amount of arrears in relation to mandatory charges (this reflects arrears relating to mandatory charges existing as at the first day of the month following the payment period, if any).

When the amount of mandatory charges is calculated, the information required for payment is automatically transmitted to the Payment System.

Procedure and methods of paying mandatory charges

The payer remits the amount specified in the calculation by transferring the funds, indicating the unique charging identifier.

Roskomnadzor's comments (see the same source):

The transaction to pay mandatory charges can be performed as follows:

- an online payment using the unique charging identifier on the Government Services portal under the "My Payments" section;
- through an internet banking service;
- in person at a bank branch using a payment order containing the unique charging identifier.

To obtain a payment order with the unique charging identifier, click on the "Generate a Pay Slip" button in the "My Charges" section of your personal account in Unified Register, which appears after the declaration of the calculation has been signed.

Roskomnadzor sends to the payer a notification that mandatory charges have been paid no later than one working day after receiving information in the Payment System that the mandatory charges have been paid.

Overpayments in relation to mandatory charges are, at the payer's request, credited towards repaying arrears or future payments under mandatory charges, or are refunded.

What to think about and what to do

The Resolution came into force as of 15 August 2025. To this end, we recommend that you:

- determine your status in the chain of distributing advertising (a distributor of advertising, the operator of an advertising system, an agent or an intermediary);
- include provisions in contracts with counterparties to regulate the procedure for paying mandatory charges;
- arrange to account separately for income received from implementing services that involve distributing advertising over the internet, taking into account the cost of intermediaries' and agents' services;
- designate an employee responsible for handing over certificates and confirming calculations;
- carry out a thorough check of the information that relates to how a calculation is formed in the payer's personal account in the Unified Register;

- ensure that you are ready in technical terms to work with a payer's personal account in the Unified Register.

We will continue monitor how the situation is developing and promptly inform our clients about clarifications from regulatory authorities as well as enforcement practice.

Help from your adviser

The lawyers of Pepeliaev Group stand ready to: provide advisory support on issues connected with how to determine the status of a payer of mandatory charges; analyse contract structures; explain the procedure for paying mandatory charges; draft necessary documents; represent clients during their dealings with government agencies; and assist with other matters.

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