Amendments to the Russian Tax Code, autumn 2026: general provisions of the Code

FAO heads of organisations, finance directors, accountants and tax managers

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Pepeliaev Group advises of the main amendments to Part One of the Russian Tax Code, submitted to the State Duma by the Russian Government.

This alert does not cover the proposed changes concerning the regulation of controlled foreign companies (CFCs) and the obligations of operators of digital intermediary platforms. We will discuss these matters in subsequent alerts.

1. Expanding the list of taxes and mandatory payments covered by the Russian Tax Code

A. Including compulsory social insurance contributions for accidents at work and occupational diseases ("industrial injury contributions") in the scope of the Russian Tax Code (amendments to articles 2 and 8 of the Russian Tax Code)

Currently, industrial injury contributions are expressly excluded by article 2(3) from the scope of the Russian Tax Code. It is intended that these contributions be brought within the scope of the Code, with their administration entrusted to the tax authorities. Similarly to other types of compulsory social insurance contributions, they will be paid as part of the unified tax payment.

Enters into force: 1 January 2027.

Pepeliaev Group's Comment

From 2027, all insurance contributions paid by businesses will be administered by the tax authorities (the exception is compulsory health insurance contributions for the non-working population, which are transferred from regional budgets).

The corresponding amendments are also planned to criminal and criminal procedure legislation: articles 199.3 and 199.4 of the Russian Criminal Code, concerning the evasion of industrial injury contributions, will be repealed (Draft Law No. 680-9). Instead, evading these contributions will be punishable under the provisions concerning the evasion of taxes, levies and insurance contributions: article 198 (for individuals) and article 199 (for legal entities) of the Russian Criminal Code. This means that the number of types of payments taken into account when determining the threshold for criminal liability based on arrears will increase, while no change is planned to the amount of the threshold at which arrears are treated as criminal.

B. Introducing a windfall tax (new article 13(14) of the Russian Tax Code, and amendments to article 11.3 and other articles of the Code)

A new federal tax, the windfall tax, will be introduced into the system of taxes established by the Russian Tax Code. This tax will not be paid as part of the unified tax payment and nor will it be taken into account when determining the aggregate tax liability.

The corresponding amendments will be made to articles 45, 52 and 79 of the Russian Tax Code concerning the procedure for performing the obligation to pay tax, for calculating and paying tax, and refunding overpaid tax.

Enters into force: 1 January 2027.

Pepeliaev Group's Comment

The introduction of the windfall tax is accompanied by a separate law, "On the Windfall Tax" (Draft Law No. 618-9), which will determine the conditions for the tax to be imposed. Under the current version of the draft law, the taxpayers will be organisations engaged in the extraction of certain types of mineral resources (commercial and multicomponent complex ores, non-metallic mining and chemical raw materials and raw materials containing metals, and intermediate products containing precious metals from a specified list). The tax rate will be 30% of the monetary value of windfall profit, except for the tax base for gold, for which a rate of 20% is proposed.

2. Tax administration and control

A. Moving the December deadlines for paying taxes and advance payments to the preceding working day (new article 7(6.1) of the Russian Tax Code)

Under the current legislation, if the deadline for paying a tax (or an advance tax payment) falls on a weekend, a non-working public holiday or another non-working day, the payment date is deemed to be the next working day.

It is intended to introduce a rule whereby, when the deadline for tax (or an advance payment) falls on a weekend, non-working public holiday or other non-working day in December, the payment deadline will expire on the preceding working day.

Enters into force: upon the expiry of one month from the date of official publication.

Pepeliaev Group's Comment

Taxes and advance payments that are due for payment in December will need to be paid on the last working day, without the payment deadline being carried forward to the first working days of January of the following year. Such amendments were proposed a year ago for the entire year but were removed when the draft law was being prepared for its second reading. These changes are objectively necessary only for the end of December, which is how things now stand.

B. Clarifying the procedure for inspecting tax audit materials (amendments to article 101(3) of the Russian Tax Code)

Under the third paragraph of article 101(2) of the Russian Tax Code, a taxpayer is entitled to inspect tax audit materials before they are considered, including by making copies.

This provision will be supplemented with a reference to electronic copies recorded on a data storage device belonging to the person being audited.

Enters into force: upon the expiry of one month from the date of official publication.

Pepeliaev Group's Comment

In practice, tax authorities already provide electronic copies of materials when they are made available for inspection. The new provision will enshrine this practice and allow taxpayers to inspect tax audit materials more quickly.

C. Requirements to maintain tax confidentiality with respect to information about individuals' accounts and deposits (amendments to article 102(10) of the Russian Tax Code)

The tax confidentiality provisions of article 102 of the Russian Tax Code are intended to be extended to information about individuals' accounts and deposits held with credit institutions and transferred through interdepartmental electronic information exchange.

Enters into force: 1 January 2027.

3. The possibility of obtaining an instalment plan for deferred tax debt

The current fourth paragraph of article 61(4) of the Russian Tax Code expressly prohibits the repeated granting of a deferral, an instalment plan or an investment tax credit where a decision to grant one has already been made.

It is intended to supplement this provision with an exception: once a deferral period has expired, an instalment plan may be granted on one occasion for the amount of deferred payments. The wording "deferral and/or instalment plan" is proposed in place of the current "or". However, the total duration of the deferral and the subsequent instalment plan must not exceed the three-year period established for an instalment plan (the new version of article 64(1) of the Russian Tax Code).

Enters into force: upon the expiry of nine months from the date of official publication.

Pepeliaev Group's Comment

The amendment makes the mechanism for deferrals and instalment plans more flexible. The possibility of meeting an obligation in stages allows the taxpayer's financial position to be taken into account while serving the interests of both the state budget and the debtor.

4. Increasing the amount of fines for tax offences

The fines for tax offences are planned to be substantially raised, by between 2.5 and 14 times. We set out selected examples of the main tax offences established by the Russian Tax Code, excluding those relating to the activities of controlled foreign companies or digital platforms.

Offence	Current	Proposed
Article 116: breach of the procedure for tax registration		
Failure to submit an application on time (clause 1)	RUB 10,000	RUB 30,000
Carrying on activities without tax registration (clause 2)	10% of income, but not less than RUB 40,000	10% of income, but not less than RUB 121,000
Article 119: failing to submit, within the prescribed time limit, a tax return (calculation of insurance contributions) or a calculation of income paid to foreign organisations (clause 1)	5% of the amount for each month, but not more than 30% and not less than RUB 1,000	5% of the amount for each month, but not more than 30% and not less than RUB 2,600
Article 120: a gross violation of the rules for accounting for income, expenses and taxable items		
Within one tax period (clause 1)	RUB 10,000	RUB 28,000
For more than one tax period (clause 2)	RUB 30,000	RUB 83,000
Where the tax base is understated (clause 3)	RUB 40,000	RUB 111,000
Article 125: failing to comply with the procedure for holding property subject to seizure or interim measures	RUB 30,000	RUB 83,000
Article 126: failing to provide information to the tax authority within the prescribed time limit		
Failing to submit documents and information required by tax legislation (clause 1)	RUB 200 per document	RUB 560 per document
A tax agent failing to submit a calculation of personal income tax (PIT) amounts (clause .2)	RUB 1,000	RUB 1,850
Failing to provide information about a taxpayer at the request of the tax authority or refusing to provide documents (clause 2)	RUB 10,000 for legal entities and individual entrepreneurs; RUB 1,000 for individuals	RUB 25,000 for legal entities and individual entrepreneurs; RUB 2,500 for individuals
Article 126.1: a tax agent submitting to the tax authority documents containing inaccurate information	RUB 500 per document	RUB 900 per document
Article 128: liability of a witness		
Failing to appear or evading appearance without a valid reason	RUB 1,000	RUB 14,000
Unlawfully refusing to give evidence or knowingly giving false testimony	RUB 3,000	RUB 42,000
Article 129.1: unlawfully failing to provide information (including explanations) to the tax authority		

A single offence (clause 1)	RUB 5,000	RUB 14,000
A repeated offence within one calendar year (clause 2)	RUB 20,000	RUB 56,000
Information about members of a foreign organisation (clause 2.1)	RUB 50,000	RUB 75,000

A fine of RUB 121,000 is intended for a Russian organisation failing to notify the tax authority that a standalone subdivision, excluding branches and representative offices, has been established in Russia (new article 126(3.1) of the Russian Tax Code). Regional authorities are also planned to be involved in identifying standalone subdivisions that have not been registered for tax purposes.

Penalties for breaches of tax legislation by banks and digital rouble platform operators are also planned to be increased substantially, by 2.5 times (amendments to articles 132, 134, 135.1 and 135.2 of the Russian Tax Code).

Enters into force: 1 January 2027.

5. Other amendments

The draft law introduces a number of legal and technical amendments, clarifies provisions concerning how subordinate regulatory instruments on taxation are issued, and extends by one year, until 2029, the crisis-response powers of the Russian Government previously introduced starting from 2020.

What to think about, what to do

We recommend acquainting yourself with the text of the draft law and monitoring the adoption of the final version of it.

Pepeliaev Group's specialists are ready to advise you on any issues arising in connection with the amendments.

Контактные данные



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