

**FAS 27/2021 - postponement of the due date for the requirement to store accounting documents on the territory of the Russian Federation to 01.01.2024**

**14.01.2022**

**Dear clients and business partners,**

In our message No. 6/2021 dated 06/11/2021, we informed about the planned changes in the workflow regulations, which could have a significant impact on the work of companies that use ERP systems hosted on servers located outside the territory of the Russian Federation.

On December, 24<sup>th</sup> 2021 the Ministry of Finance of Russia issued [information message No. IS-Uchet-35](#) on the adoption of Order No. 224n dated 23.12.2021, according to which the due date for the requirement to store accounting documents on the territory of the Russian Federation, according to the Federal Accounting Standard FAS 27/2021, is postponed from January, 1<sup>st</sup> 2021 to January, 1<sup>st</sup> 2024.

The amendments were adopted in order to provide conditions for the organizations for proper preparation to store accounting documents in the Russian Federation, by postponing the due date of paragraph [25 of FAS 27/2021](#) from January 1<sup>st</sup>, 2022 to January 1<sup>st</sup>, 2024.

It is noted that the due date of the beginning of whole FAS 27/2021 standard remain in force, with the exception of paragraph 25 of FAS 27/2021 on the storage of accounting documents, data contained in such documents, and the placement of databases on the territory of the Russian Federation, which is subject to mandatory application from January 1<sup>st</sup>, 2024.

Information message No. 6/2021 with a detailed review of FAS 27/2021 can be found found [at the following link](#).

We will be glad to answer your questions!

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