

**NEW: CHANGES IN THE PROCEDURE FOR PROVIDING INFORMATION ABOUT PARTICIPANTS OF FOREIGN COMPANIES FROM 2021**

**23.06.2021**

**Dear clients and business partners,**

We would like to inform you that in accordance with the Federal Law № 100-FZ of 20.04.2021 additional responsibilities for foreign companies, as well as foreign entities without incorporation, registered with the Russian tax authorities were added. This includes directly foreign companies, which have received Russian TIN for a bank account in Russian Federation, branches and representatives (hereinafter, - foreign organizations).

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In particular, the law obliges foreign organizations, as well as foreign entities without incorporation to report the following information to the tax authorities at the place of their registration:

- Information about the participants of the foreign organization;
- Information on founders, beneficiaries and managers (for a foreign entity without incorporation);
- Information on participation (if any) of a natural person or company, if the share of their direct and (or) indirect participation in the foreign company exceeds 5%.

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The above-mentioned information should be submitted to the tax authority annually not later than March 28, considering that the information should be formed in the tax authorities as of December 31 of the year preceding the year of its submission. Thus, the next report with information as of 2021 should be submitted not later than March 28, 2022. The form of this report will be approved additionally.

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Previously p. 3.2 of Art. 23 of the Tax Code provided for the above obligation only for foreign organizations that had their own taxable immovable property in Russian Federation.

Failure to provide this information in accordance with p. 6. of Art. 1 of the Federal Law № 100-FZ of 20.04.2021 shall entail a penalty of 50 000 ruble.

Please note that this obligation **does not** apply to foreign companies which are registered with the Russian tax authorities only due to the provision of services in electronic form, as well as subsidiaries (OOO) with foreign ownership.

We are at your disposal in case of any questions or inquiries!

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