

SUBMISSION OF INFORMATION ABOUT MEMBERS OF A FOREIGN ORGANIZATION

07.03.2024

Dear colleagues,

Please note that all representative offices and branches of foreign companies are required to submit information about the members and beneficiaries of their parent structures to the tax authority by 28.03.2024.

According to the [clause 3.2 of the article 23 of the Tax Code of the Russian Federation](#), foreign organizations (FO), as well as foreign structures without formation of a legal entity (FSWFLE), are obliged annually **no later than March 28**:

- to submit information about the members of such a FO (for FSWFLE - information about its founders, beneficiaries and managers) as of December 31 of the year preceding the year of submission of the specified information to the tax authority at the place of their registration, as well as
- to disclose the procedure for indirect participation (if any) of an individual or public company in the event that the share of their direct and/or indirect participation in the FO (FSWFLE) exceeds 5%.

This obligation does not apply to foreign companies that are registered with the Russian tax authorities only because of the provision of services in electronic form, as well as to subsidiaries (OOO) with foreign participation.

The form of communication about the members of a FO (for a FSWFLE - about its founders, beneficiaries and managers), the format of its submission in electronic form, as well as the procedure for filling in the form are approved by [the Order of the Federal Tax Service of Russia dated 01.12.2021 No. ED-7-13/1046@](#).

Wrongful failure to submit (untimely submission) by a foreign organization (foreign structure without formation of a legal entity) of the above information to the tax authority entails a fine of 50,000 RUB ([clause 2.1 of the article 129.1 of the Tax Code of the Russian Federation](#)).

You can find information previously published by us on this topic [here](#).

We will be happy to answer your questions and offer our assistance in creating the report.

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