

10.03.2025

Dear colleagues,

please pay attention that the term for submission of information on the participants of a foreign organization for 2024 expires on March 28th, 2025.

All foreign organizations and foreign structures without formation of a legal entity registered with tax authorities in the Russian Federation are obliged to inform the tax authorities of all **direct participants and beneficiaries regardless of the share of participation**, as well as of indirect participation of an individual or a public company (if their share exceeds 5%).

The above-mentioned information is to be submitted to the tax authority not later than on March 28th each year. **An exception is foreign organizations that are registered with a Russian tax authority only for provision of services in electronic form.**

Non-submission or late submission of the information entails a fine of RUB 50,000.

You can find our earlier publications on this issue [here](#) and [here](#).

We will gladly support you in preparing and submitting information on the participants/beneficiaries of a foreign organization to the tax authorities.

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