

22.08.2025

**NOTICE OF PARTICIPATION IN AN INTERNATIONAL GROUP OF COMPANIES:
PROCEDURE AND DEADLINES****Dear colleagues,**

This is a reminder that the deadline for submitting Notice of Participation in an International Group of Companies (hereinafter, the "IGC") is August 31, 2025, for groups whose financial year coincides with the calendar year.

Filing the notice is an obligation for Russian organizations and foreign companies that recognize themselves as tax residents of Russia, which are part of an IGC and meet the criteria defined in [article 105/16-1 of the RF Tax Code](#).

Below, we detail the key requirements, deadlines, and content of this notice.

1. The notice must be submitted by all IGC participants that are taxpayers in Russia, except for foreign organizations that only receive income specified in [article 309 of the RF Tax Code](#) (e.g., dividends, interest on debt obligations, etc.).

2. Exemption from the obligation
Exemption from the obligation to file the notice is provided in the following cases:

- ✓ If the IGC's parent company or the appointed participant (which are Russian entities or foreign companies that have recognized themselves as tax residents of the Russian Federation) has already filed a notice containing information about all group participants.
- ✓ If the notice has been filed by another IGC participant (a Russian entity or a foreign entity that has voluntarily recognized itself as a tax resident of the RF), which has been assigned this obligation by the parent company or a non-resident appointed participant.

3. Filing deadline

The notice must be submitted electronically no later than eight months from the end of the reporting period of the IGC's parent company ([article 105.16-2 of the RF Tax Code](#)). For example, if the reporting period ends on December 31, the filing deadline is August 31 of the following year.

4. Content of the notice

The notice must include the following information as of the end of the reporting period:

- ✓ Name, OGRN (Primary State Registration Number), INN (Tax Identification Number), KPP (Tax Registration Reason Code) of each IGC participant.
- ✓ Participant status (whether the filer is the parent company or the appointed participant).
- ✓ Details of the parent company: name, country of tax residency, registration and tax codes, address.
- ✓ Details of the appointed participant (if applicable): similar to the data required for the parent company.
- ✓ Grounds for submitting the notice on behalf of all IGC participants.
- ✓ End date of the reporting period.

5. Notice format

Notices must be submitted to the tax authorities electronically in XML format, in accordance with the current form established by [Order No. MMB-7-17/124@ of the Federal Tax Service of Russia dated March 6, 2018 \(as amended on July 16, 2020\) "On Approval of the Format of the Notice of Participation in an International Group of Companies, the Procedure for its Completion and Submission in Electronic Form"](#).

6. Correcting errors in the notice

If errors or incomplete information are discovered, the taxpayer has the right to submit an amended notice. If this is done before the tax service discovers the inaccuracy, the participant is exempt from liability under [article 129.9 of the RF Tax Code](#).

7. Liability for failure to file the notice

Failure to submit the notice by the deadline or submission of inaccurate information entails a fine of 500,000 rubles for each violation.

Practical recommendations:

- ✓ Determine if your group qualifies as an IGC. To do this, check if the group meets the criteria of [article 105.16-1 of the RF Tax Code](#): whether consolidated financial statements are prepared, whether the group's consolidated revenue for the financial year preceding the reporting year exceeds the threshold established in the country of tax residency of the group's parent company, and whether the group includes at least one tax resident and one non-resident of the RF;
- ✓ Monitor the deadlines closely; late filing leads to fines;
- ✓ Use the correct format; the notice must be submitted only electronically in the format approved by the Federal Tax Service of Russia.

Conclusion

Submitting a notice of participation in an IGC is an important responsibility of members of international groups. Compliance with the deadlines and requirements for the content of the notice will help to avoid fines and claims from tax authorities.

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