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**ENVIRONMENTAL FEE:****WHAT CHANGED SINCE JANUARY 1, 2026 AND WHAT BUSINESS SHOULD EXPECT****Dear colleagues,**

Last autumn we provided you with the overview of the current regulation and upcoming changes regarding environmental fee reporting and payment terms - more information can be found [here](#).

As a reminder, one of the changes we recommend monitoring was the entry into force since 01.01.2026 (Article 24.5 of the Federal Law No. 89-FZ dated June 24, 1998 "On Environmental Fee") of the obligation for importers to ensure the recycling of waste from the use of goods:

- for imports from EAEU countries – from the day the goods are recognized
- for imports from countries outside the EAEU – before the day of release by the customs authority for domestic consumption.

**Good news:** on December 31, 2025 [the Federal Law No. 495-FZ dated December 28, 2025](#) "On Amending Article 29<sup>1</sup> of the Federal Law "On Production and Consumption Waste" and Certain Legislative Acts of the Russian Federation" came into force. This law **postponed** the enactment of the new rules **until 01.01.2028**.

**More details of the changes**

The adopted law alters the timeline for the environmental fee reform and implemented a key proposal from the draft law by the Russian Ministry of Natural Resources published on 20.10.2025 (which we covered in our previous overview): the transitional provisions for importers from countries outside the EAEU have been extended by two years – until January 1, 2028 (instead of the originally set date of January 1, 2026).

Therefore, this year the submission of reports and payment of the environmental fee should be carried out according to the usual terms.

However, the adopted law did not implement all proposals included in earlier versions of the draft.

In this regard, we recommend continuing to monitor potential changes amidst the ongoing discussions between the regulator, business and relevant ministries.

**What needs to be done in any case? Reporting and terms for the environmental fee payment for 2025.**

[The Federal Service for Supervision of Natural Resources](#) (Rosprirodnadzor) has reminded of the terms for submitting environmental fee reports and making payments for 2025.

**By April 15, 2026** manufacturers and importers of goods and packaging subject to recycling are to submit their environmental fee reports to Rosprirodnadzor and pay the environmental fee for 2025.

We would like to remind you that the [List](#) of goods and packaging, the waste from which is subject to recycling, was approved by the Russian Government Decree No. 2414 dated December 29, 2023.

Furthermore, it is important to note that the environmental fee is not included in the Unified Tax Payment (UTP) and must be paid separately.

List of required reports:

- Report on the weight of goods and packaging ([form](#) of the Appendix 1 to the Rules approved by the Russian Government Decree No. 741 dated May 31, 2024).
- Report on self-executed recycling ([form](#) of the Appendix 1 to the Rules approved by the Russian Government Decree No. 742 dated May 31, 2024). This report is submitted only if the company performs the recycling itself.
- Calculation of the environmental fee amount ([form](#) of the Appendix 1 to the Rules approved by the Russian Government Decree No. 1990 dated December 30, 2024).

All listed forms are to be submitted in electronic form. The authority recommends using the personal account of natural resource user for this purpose.

We will be glad to answer your questions.

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