

10.03.2026

**SUBMISSION OF INFORMATION ON PARTICIPANTS OF A FOREIGN ORGANIZATION FOR 2025****Dear colleagues,**

please pay attention that the term for submission of information on the participants of a foreign organization for 2025 to the tax authorities expires on March 28th, 2026.

In accordance with the requirements of the Russian legislation (clause 3.2, article 23 of the Tax Code of the Russian Federation), all foreign organizations and foreign structures without legal entity status which are registered in Russia for tax purposes are required to disclose annually the following information as of December 31 of the year preceding the reporting year:

- **of all direct participants and beneficial owners regardless of the share of participation;**
- of indirect participation of an individual or a public company (if such participation share exceeds 5 percent).

The specified information is to be submitted to the tax authority not later than on March 28 of the year following the reporting year. The information for 2025 shall be submitted by March 28, 2026, accordingly.

An exception is foreign organizations that are registered with the Russian tax authority only for provision of services in electronic form.

Non-submission (late submission) of the specified information entails tax liability in accordance with the clause 2.1 of the article 129.1 of the Tax Code of the Russian Federation with a fine of 50,000 rubles.

We have previously reviewed this issue in our information materials, including [here](#), [here](#) and [here](#).

We will gladly support you in preparing and submitting information to the tax authorities regarding participants and beneficial owners of foreign organizations.

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