

Russian Federation

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2017

Consolidated group revenue threshold: RUB 50 billion

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

| Area of implementation | Recommendations for improvement |
|---|---|
| Domestic legal and administrative framework | <p>It is recommended that Russia amend its legislation or otherwise takes steps to ensure that local filing is only required in the circumstances contained in the terms of reference.</p> <p>It is recommended that Russia amend its legislation or otherwise take steps to ensure that enforcement provisions and monitoring relating to CbC reporting's effective implementation are provided for as contained in the terms of reference as from the first reporting period.</p> |
| Exchange of information framework | None. |
| Appropriate use | None. |

The domestic legal and administrative framework

It is recommended that Russia amend its legislation or otherwise takes steps to ensure that local filing is only required in the circumstances contained in the terms of reference. This recommendation remains in place since the 2017/2018 peer review.

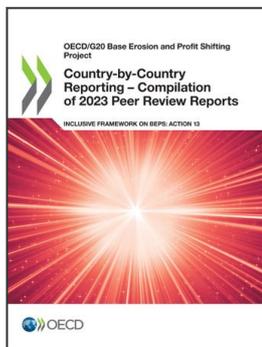
It is recommended that Russia amend its legislation or otherwise take steps to ensure that enforcement provisions and monitoring relating to CbC reporting's effective implementation are provided for as contained in the terms of reference as from the first reporting period. This recommendation remains in place since the 2017/2018 peer review.

The exchange of information framework

Russia confirms that its rules have not changed and continue to be applied effectively. Russia continues to meet all terms of reference.

Appropriate use of CbC reports

Russia confirms that its rules have not changed and continue to be applied effectively. Russia continues to meet all terms of reference.



From:
**Country-by-Country Reporting – Compilation of
2023 Peer Review Reports**
Inclusive Framework on BEPS: Action 13

Access the complete publication at:
<https://doi.org/10.1787/21bd1938-en>

Please cite this chapter as:

OECD (2023), "Russian Federation", in *Country-by-Country Reporting – Compilation of 2023 Peer Review Reports: Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/3a4546e7-en>

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