

Russian Federation

1. The Russian Federation (Russia) was reviewed as part of the 2017/2018 and the 2018/2019 peer reviews. This report is supplementary to those previous reports (OECD, 2019^[1]) (OECD, 2018^[2]).
2. The first filing obligation for a CbC report in Russia commences in respect of financial years beginning on or after 1 January 2017. Russia also allowed its MNE groups to file a CbC report on a voluntary basis, for reporting fiscal years beginning between 1 January 2016 and 31 December 2016.

Summary of key findings

3. Russia's implementation of Action 13 minimum standard meets all applicable terms of reference (OECD, 2017^[3]) relating to the domestic legal and administrative framework, with the exception of:
 - the recommendation 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 unchanged since the 2017/2018 peer review.
 - the recommendation that Russia amend its legislation or otherwise take steps to ensure that enforcement provisions and monitoring relating to the CbCR's effective implementation are provided for as contained in the terms of reference as from the first reporting period. This recommendation remains unchanged since the 2017/2018 peer review.

Part A: The domestic legal and administrative framework

4. Russia has legislation in place to implement the BEPS Action 13 minimum standard.

(a) Parent entity filing obligation

5. No changes were identified.

(b) Scope and timing of parent entity filing

6. No changes were identified.

(c) Limitation on local filing obligation

7. Russia's 2017/2018 peer review included a recommendation 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.

(d) Limitation on local filing in case of surrogate filing

8. No changes were identified.

(e) Effective implementation

9. Russia's 2017/2018 peer review included a recommendation that Russia amend its legislation or otherwise take steps to ensure that enforcement provisions and monitoring relating to the CbCR's effective implementation are provided for. This recommendation remain in place.

Conclusion

10. 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 unchanged since the 2017/2018 peer review.

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

Part B: The exchange of information framework

(a) Exchange of information framework

12. As at 31 March 2020, Russia has 70 bilateral relationships activated under the CbC MCAA. Within the context of its international exchange of information agreements that allow automatic exchange of information, Russia has taken steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions. Regarding Russia's exchange of information framework, no inconsistencies with the terms of reference were identified.¹

(b) Content of information exchanged

13. No changes were identified.

(c) Completeness of exchanges

14. No changes were identified.

(d) Timeliness of exchanges

15. No changes were identified.

(e) Temporary suspension of exchange or termination of QCAA

16. No changes were identified.

(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance

17. No changes were identified.

(g) Format for information exchange

18. No changes were identified.

(h) Method for transmission

19. No changes were identified.

Conclusion

20. Russia meets all the terms of reference regarding the exchange of information.

Part C: Appropriate use**Appropriate use**

21. No changes were identified.

Conclusion

22. Russia meets all the terms of reference relating to appropriate use of CbC reports.

Summary of recommendations on the implementation of Country-by-Country Reporting

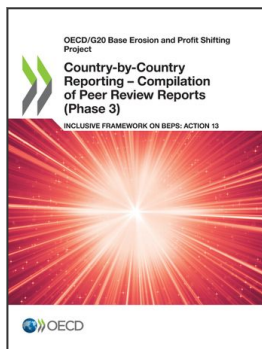
Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	It is recommended that Russia amend its legislation or otherwise take steps to ensure that local filing is only required in the circumstances contained in the terms of reference.
Part A	Domestic legal and administrative framework	It is recommended that Russia amends its legislation or otherwise take steps to ensure that enforcement provisions and monitoring relating to the CbCR's effective implementation are provided for as contained in the terms of reference as from the first reporting period.
Part B	Exchange of information framework	-
Part C	Appropriate use	-

References

- OECD (2019), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 2): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/f9bf1157-en>. [1]
- OECD (2018), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264300057-en>. [2]
- OECD (2017), *Terms of reference for the conduct of peer review of the Action 13 minimum standard on country-by-country reporting*, OECD Publishing, <https://www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-peer-review-documents.pdf>. [3]

Note

¹ No inconsistency with the terms of reference will be identified where a QCAA is not in effect with one or more jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions, but this is due to circumstances that are not under the control of the reviewed jurisdiction. This may include, for example, where the other jurisdiction intends to exchange CbC reports using the MCAA but it does not have the Convention in effect for the relevant fiscal period, or where the other jurisdiction has declined to have a QCAA in effect with the reviewed jurisdiction



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