

Terms of payment of taxes and insurance premiums for organizations most affected by the pandemic and included in the register of SMEs as of 1/3/2020

Type of tax	Operation	Ordinary term	New term	Payment algorithm for a monthly tax payment at the rate of 1/12 of the calculated amount
Profits tax	Payment for 2019	28/3/2020	28/9/2020	The first payment — starting from 1/10/2020 to 31/10/2020, the last one — until 30/9/2021
	Advance payment for the first quarter of 2020	28/4/2020	28/10/2020	The first payment — starting from 1/11/2020 to 30/11/2020, the last one — until 31/10/2021
Simplified Taxation System (STS) for organizations for 2019	Payment for 2019	31/3/2020	30/9/2020	The first payment — starting from 1/10/2020 to 31/10/2020, the last one — until 30/9/2021
If the laws of the territorial entities provide for advance payments for: - transport tax; - tax on the assets of organizations; - land tax	Payment for the first quarter of 2020	You can find out the terms of payment of tax and advance payments in your region on the website of the Federal Tax Service	Not later than 30/10/2020	The first payment — starting from 1/11/2020 to 30/11/2020, the last one — until 31/10/2021
	Payment for the second quarter of 2020		Not later than 30/12/2020	The first payment — starting from 1/1/2021 to 31/1/2021, the last one — until 31/12/2021

DECREE of the Government of the Russian Federation No. 570 dated 24/4/2020

"On amendments to the decree of the Government of the Russian Federation No. 409 dated April 2, 2020"

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Insurance premiums	Ordinary term	New term	Payment algorithm for a monthly insurance premiums payment at the rate of 1/12 of the calculated amount
For March 2020	15/4/2020	15/10/2020	The first payment — starting from 1/11/2020 to 30/11/2020, the last one — until 31/10/2021
For April 2020	15/5/2020	16/11/2020	The first payment — starting from 1/12/2020 to 31/12/2020, the last one — until 30/11/2021
For May 2020	15/6/2020	15/12/2020	The first payment — starting from 1/1/2021 to 31/1/2021, the last one — until 31/12/2021
For June 2020	15/7/2020	16/11/2020	The first payment — starting from 1/12/2020 to 31/12/2020, the last one — until 30/11/2021
For July 2020	17/8/2020	15/12/2020	The first payment — starting from 1/1/2021 to 31/1/2021, the last one — until 31/12/2021

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