

Prolongation of terms for submitting declarations and due dates for payment of taxes (contributions) in accordance with the Decree of the Government of the Russian Federation No. 409 dated 2/4/2020

Tax	Code of the tax declaration	Reporting period	Terms for submitting of tax declaration	For what period is it postponed	New term for submitting tax declaration	For SMEs of the affected industries (on the insurance premiums - for micro-enterprises of the affected industries)		
						Due date for payment	For what period is it postponed	New term
VAT	1151001	for the 1st quarter of 2020	25/4/2020	until May 15th	15/5/2020	Is not postponed		
VAT (electronic services)	1151115	for the 1st quarter of 2020	25/4/2020	until May 15th	15/5/2020	Is not postponed		
Insurance premiums	1151111	for the 1st quarter of 2020	30/4/2020	-	15/5/2020	15/4/2020	6 months	15/10/2020
		for the half year of 2020	Is not postponed			15/5/2020	4 months	16/11/2020
			Is not postponed			15/6/2020		15/12/2020
			Is not postponed			15/7/2020		16/11/2020
for 9 months of 2020	Is not postponed			15/8/2020	15/12/2020			
Personal Income Tax	1151020	for 2019	30/4/2020	3 months	30/7/2020	15/7/2020	3 months	15/10/2020
Tax on the assets of organizations	1152026	for 2019	30/3/2020	3 months	30/6/2020	Is not postponed		
		for the 1st quarter of 2020	No reporting			terms of payment of advance payments are established by the laws of the territorial entities of the Russian Federation	6 months	30/10/2020
		for the 2nd quarter of 2020	No reporting				5 months	30/12/2020
Transport tax	1152004	for 2019	Is not postponed			Is not postponed		

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		for the 1st quarter of 2020	No reporting			terms of payment of advance payments are established by the laws of the territorial entities of the Russian	6 months	30/10/2020
		for the 2nd quarter of 2020	No reporting				5 months	30/12/2020
Land tax	1153005	for 2019	Is not postponed		Is not postponed			
		for the 1st quarter of 2020	No reporting		terms of payment of advance payments are established by municipal statutory and regulatory enactments	6 months	30/10/2020	
		for the 2nd quarter of 2020	No reporting			5 months	30/12/2020	
STS (for legal entities)	1152017	for 2019	31/3/2020	3 months	30/6/2020	31/3/2020	6 months	30/9/2020
STS (for individual entrepreneurs)		for 2019	30/4/2020	3 months	30/7/2020	30/4/2020	6 months	30/10/2020
STS (for individual entrepreneurs and legal entities)		for the 1st quarter of 2020	No reporting		25/4/2020	6 months	26/10/2020	

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STS (for IE and LE)		for the half year of 2020	No reporting			25/7/2020	4 months	25/11/2020
Unified Tax on Imputed Income	1152016	for the 1st quarter of 2020	20/4/2020	3 months	20/7/2020	25/4/2020	6 months	26/10/2020
		for the 2nd quarter of 2020	Is not postponed			25/7/2020	4 months	25/11/2020
Unified agricultural tax	1151059	for 2019	31/3/2020	3 months	30/6/2020	31/3/2020	6 months	30/9/2020
		for the half year of 2020	No reporting			25/7/2020	4 months	25/11/2020
Patent System of Taxation	1121021	Depending on the term of the patent	No reporting			The payment period, which falls on the 2nd quarter of 2020, is postponed for 4 months.		
Organisation profits tax	1151006	for 2019	28/3/2020	3 months	29/6/2020	28/3/2020	6 months	28/9/2020
		for 2 months of 2020				Is not postponed		
		for the 1st quarter of 2020	28/4/2020	3 months	28/7/2020	28/4/2020	6 months	28/10/2020
		for 3 months of 2020				28/4/2020	6 months	28/10/2020
		monthly advance payment in April 2020	x	x	x	28/4/2020	4 months	28/8/2020
		for 4 months of 2020	28/5/2020	3 months	28/8/2020	28/5/2020	4 months	28/9/2020
		monthly advance payment in May 2020	x	x	x	28/5/2020	4 months	28/9/2020
		for 5 months of 2020	Is not postponed			28/6/2020	4 months	28/10/2020
		monthly advance payment in June 2020	x	x	x	28/6/2020	4 months	28/10/2020
		for 6 months of 2020				Is not postponed		

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		for the 1st half year of 2020	Is not postponed			28/7/2020	4 months	30/11/2020
Profits tax of a foreign organization withheld at source of income payment	1151056	for 2019	28/3/2020	3 months	29/6/2020	x	x	x
		for 2 months of 2020	28/3/2020	3 months	29/6/2020	x	x	x
		for the 1st quarter of 2020	28/4/2020	3 months	28/7/2020	x	x	x
		for 3 months of 2020	28/4/2020	3 months	28/7/2020	x	x	x
Profits tax of a foreign organization	1151038	for 2019	28/3/2020	3 months	29/6/2020	Is not postponed		
		for 2 months of 2020				Is not postponed		
		for the 1st quarter of 2020	28/4/2020	3 months	28/7/2020	Is not postponed		
		for 3 months of 2020				Is not postponed		
		for 4 months of 2020	28/5/2020	3 months	28/8/2020	Is not postponed		
Tax on gambling industry	1152011	for February 2020	20.03.2020	3 months	22/6/2020	Is not postponed		
		for March 2020	20/4/2020	3 months	20/7/2020	20/4/2020	6 months	20/10/2020

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		for April 2020	20/5/2020	3 months	20/8/2020	20/5/2020	4 months	21/9/2020
		for May 2020	Is not postponed			22/6/2020	4 months	20/10/2020
		for June 2020	Is not postponed			20/7/2020	4 months	20/11/2020
Excise taxes on alcohol	1151090	for February 2020	25/3/2020	3 months	25/6/2020	Is not postponed		
		for March 2020	25/4/2020	3 months	27/7/2020	25/4/2020	6 months	26/10/2020
		for April 2020	25/5/2020	3 months	25/8/2020	25/5/2020	4 months	25/9/2020
		for May 2020	Is not postponed			25/6/2020	4 months	26/10/2020
		for June 2020	Is not postponed			25/7/2020	4 months	25/11/2020
Excise taxes on tobacco	1151074	for February 2020	25/3/2020	3 months	25/6/2020	Is not postponed		
		for March 2020	25/4/2020	3 months	27/7/2020	25/4/2020	6 months	26/10/2020
		for April 2020	25/5/2020	3 months	25/8/2020	25/5/2020	4 months	25/9/2020
		for May 2020	Is not postponed			25/6/2020	4 months	26/10/2020
		for June 2020	Is not postponed			25/7/2020	4 months	25/11/2020
Excise taxes on automobiles and motorcycles	1151089	for February 2020	25/3/2020	3 months	25/6/2020	Is not postponed		
		for March 2020	25/4/2020	3 months	27/7/2020	25/4/2020	6 months	26/10/2020
		for April 2020	25/5/2020	3 months	25/8/2020	25/5/2020	4 months	25/9/2020
		for May 2020	Is not postponed			25/6/2020	4 months	26/10/2020
		for June 2020	Is not postponed			25/7/2020	4 months	25/11/2020
Excise taxes on petroleum feedstock	1151095	for February 2020	15/3/2020	3 months	15/6/2020	Is not postponed		
		for March 2020	15/4/2020	3 months	15/7/2020	15/4/2020	6 months	15/10/2020

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		for April 2020	15/5/2020	3 months	17/8/2020	15/5/2020	4 months	15/9/2020
		for May 2020	Is not postponed			15/6/2020	4 months	15/10/2020
		for June 2020	Is not postponed			15/7/2020	4 months	16/11/2020
Excise taxes on oil products	1151089	for September 2019, not later than the 25th day of the sixth month	25/3/2020	3 months	25/6/2020	Is not postponed		
		for October 2019, not later than the 25th day of the sixth month	25/4/2020	3 months	27/7/2020	Is not postponed		
		for November 2019, not later than the 25th day of the sixth month	25/5/2020	3 months	25/8/2020	Is not postponed		
		for December 2019, not later than the 25th day of the third month	25/3/2020	3 months	25/6/2020	Is not postponed		
		for January 2020, not later than the 25th day of the third month	25/4/2020	3 months	27/7/2020	Is not postponed		
		for February 2020, not later than the 25th day of the following month	25/3/2020	3 months	25/6/2020	Is not postponed		

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		for February 2020, not later than the 25th day of the third month	25/5/2020	3 months	25/7/2020	Is not postponed		
		for March 2020, not later than the 25th day of the following month	25/4/2020	3 months	27/7/2020	25/4/2020	6 months	26/10/2020
		for April 2020, not later than the 25th day of the following month	25/5/2020	3 months	25/8/2020	25/5/2020	4 months	25/9/2020
		for May 2020, not later than the 25th day of the following month	Is not postponed			25/6/2020	4 months	25/12/2020
		for June 2020, not later than the 25th day of the following month	Is not postponed			25/7/2020	4 months	25/11/2020
Mining resources extraction tax	1151054	for February 2020	31/3/2020	3 months	30/6/2020	Is not postponed		
		for March 2020	30/4/2020	3 months	31/7/2020	25/4/2020	6 months	26/10/2020
		for April 2020	31/5/2020	3 months	31/8/2020	25/5/2020	4 months	25/9/2020
		for May 2020	Is not postponed			25/6/2020	4 months	26/10/2020
		for June 2020	Is not postponed			25/7/2020	4 months	25/11/2020
Water tax	1151072	for the 1st quarter of 2020	20/4/2020	3 months	20/7/2020	20/4/2020	6 months	20/10/2020
		for the 2nd quarter of 2020	Is not postponed			20/7/2020	4 months	20/11/2020

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Windfall profits tax from hydrocarbon production	1151029	for 2019	28/3/2020	3 months	29/6/2020	Is not postponed		
		for the 1st quarter of 2020	28/4/2020	3 months	28/7/2020	28/4/2020	6 months	28/10/2020
		for the half year of 2020	Is not postponed			28/7/2020	4 months	30/11/2020
Unified simplified tax declaration	1151085	for the 1st quarter of 2020	20/4/2020	3 months	20/7/2020	Is absent A unified simplified declaration is submitted if there are no objects of taxation		
		for the half year of 2020	Is not postponed			Is absent A unified simplified declaration is submitted if there are no objects of taxation		