

SINGLE TAX ACCOUNT

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Dear customers and partners!

On 14 July 2022, Law No. 263-FZ on Amendments to Part One and Part Two of the Tax Code of the Russian Federation was [published](#).

The main change is the introduction of the concepts of a Single Tax Account (STA) and a Single Tax Payment (STP), as well as new practices of tax payment administration.

The new rules come into force from 01.01.2023 and are binding for all taxpayers.

The single tax account is maintained for every natural person and every organization that is a taxpayer, payer of charges, payer of insurance contributions and/or a tax agent.

Thus, the settlement of each individual tax, contribution, or other charge is turned into an aggregate liability to the tax authority. The aggregate liability for payment is formed on the payer's STA on the basis of submitted tax declarations, revised tax declarations, and notifications on the calculated amounts of taxes, fees, advance payments of taxes, insurance premiums, and decisions of the tax authority.

The law introduces a **single date for submission of tax returns and notifications** - the 25th of the month following the reporting month, for quarterly taxes - the last month of the reporting quarter.

Tax, contribution	Old date	New date
Social contributions	15	
Excise	15, 25	
VAT	25	25
Income tax	28	
Mining tax	30	
Property tax	30	

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Аналогично вводится **единая дата уплаты единого налогового платежа**

Tax, contribution	Old date	New date
Social contributions	15	
Excise	25	
VAT	25	
Mining tax	25	
Income tax	28	28
Property tax	30	
Land Tax	30	
Transport tax	30	
Personal income tax	Date of income payment	

The advantages of the new procedure for the administration of tax payments are outlined by the Federal Tax Service on its [website](#):

- 1) 1 payment + 2 details in the payment (INN and payment sum);
- 2) 1 payment deadline per month;
- 3) 1 balance for the whole STA;
- 4) 1 day for return order

- 5) 1 document of collection for the bank;
- 6) 1 day for unblocking the account

We will talk about the practical aspects of the new procedure in future CIs on this topic.

The first practical tip is to carry out a reconciliation with the Federal Tax Service for all potential taxes, contributions and other payments before 01.01.2023 to form a clear picture of liabilities and overpayments in terms of individual obligations, and to recover any overpayments that may be recoverable. After all, after the transition to STA, the evidence base will be blurred.

We will be happy to answer your questions!

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