



# GMS Flash Alert



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## Russia - 2019 Personal Tax Return Filing Deadline Extended

Russia's government announced on 2 April 2020, a three-month extension of the deadline for filing 2019 Russian personal income tax returns (form 3 – NDFL) from 30 April in response to the novel coronavirus (COVID-19) situation.<sup>1</sup>

The deadline for **tax payments** for 2019 tax returns, however, remains unchanged: 15 July 2020.

### WHY THIS MATTERS

Taxpayers that pay Russian income taxes are granted three more months to file personal income tax returns. Global mobility teams providing tax services should take the updated timetable into account when considering assignees' tax compliance processes and related assignee communications.

The steps taken to delay the tax filing deadline generally gives taxpayers some additional time to organise their financial and tax affairs in these trying times.

### Other Considerations

Due to the current situation, the Russian tax authorities recommend the use of non-physical contact methods when submitting tax returns, for example, by using the e-filing service available via the online Taxpayer Personal Office.

Due to the self-isolation requirements imposed by the Russian government to prevent the spread of COVID-19, taxpayers who do not have access to the Taxpayer Personal Office and who lack an electronic signature are currently unable to file their tax returns via other means, such as by using the Russian Post Office or by personally visiting tax authorities office. In Moscow, the lockdown requirements are in place until at least 1 May 2020, so the above-mentioned extension allows 2019 tax returns to be filed without triggering late tax filing penalties.

## FOOTNOTE:

1 Resolution № 409 of the Government of the Russian Federation dated 2 April 2020.

## RELATED RESOURCE:

Adapted with permission from *KPMG Russia Alert*, "KPMG: 2019 Personal Tax Return Filing Deadline Extended" 8 April 2020, a publication of the KPMG International member firm in Russia.

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## Contact us

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**The information contained in this newsletter was submitted by the KPMG International member firm in Russia.**

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