



Branch & Representative office

Statutory reporting calendar for 4Q 2024 and 2025 FY

		4Q' 2024	1Q' 2025	2Q' 2025	3Q' 2025	4Q' 2025
FEDERAL TAX SERVICE		January 1 - December 31	January 1 - March 31	January 1 - June 30	January 1 - September 30	January 1 - December 31
1	VAT return	27 jan 25	25 apr 25	25 jul 25	27 oct 25	26 jan 26
2	Social contributions statement (RSV)	27 jan 25	25 apr 25	25 jul 25	27 oct 25	26 jan 26
3	Notification on the amounts of property, transport and land taxes	25 feb 25	25 apr 25	25 jul 25	27 oct 25	25 feb 26
4	PIT return (6-NDFL)	25 feb 25	25 apr 25	25 jul 25	27 oct 25	25 feb 26
5	Property tax return	25 feb 25	n/a			25 feb 25
6	CIT return for non-Russian companies	25 mar 25	25 apr 25	25 jul 25	27 oct 25	25 mar 26
7	Tax calculation of the income paid to foreign organizations and withheld taxes	25 mar 25	25 apr 25	25 jul 25	27 oct 25	25 mar 26
8	Annual report on company's activity plus explanatory note	25 mar 25	n/a			25 mar 26
9	Notification on the participants of foreign entity	28 mar 25				30 mar 26
10	Notification on controlled transactions	20 may 25				20 may 26
11	Notification on participation in international group of companies	No later than the last day of the 8th month of the parent company's financial year following the reporting financial year				
12	Notification of calculated amounts of taxes from income of a foreign company received from activities in Russia	Monthly (except for the months in which returns are submitted), no later than the 25th day of the month following the reporting period. If the date falls on a day off, then no later than the next working day				
13	Notification of calculated amounts of social contributions	n/a	Monthly (except for the months in which returns are submitted), no later than the 25th day of the month following the reporting period. If the date falls on a day off, then no later than the next working day			
14	Personalized information about individuals		Monthly (except for the months in which returns are submitted), no later than the 25th day of the month following the reporting period. If the date falls on a day off, then no later than the next working day			
15	Notification of the amounts of personal income tax withheld from the 1st to the 22nd day of the reporting month		Monthly, no later than the 25th day of the reporting month. If the date falls on a day off, then no later than the next working day			
16	Notification of the amounts of personal income tax withheld from the 23rd to the last day of the reporting month		Monthly, no later than the 3rd day of the month following the reporting period. If the date falls on a day off, then no later than the next working day			
17	Notification of the amounts of personal income tax withheld from 23 to 31 December 2025	n/a				30 dec 25
RUSSIAN SOCIAL FUND		January 1 - December 31	January 1 - March 31	January 1 - June 30	January 1 - September 30	January 1 - December 31
1	Section 2 of EFS-1 (in respect of injury contributions)	27 jan 25	25 apr 25	25 jul 25	27 oct 25	26 jan 26
2	Subsection 1.2 of EFS-1 (in terms of length of service)	27 jan 25	n/a			26 jan 26
3	Confirmation of main activity	15 apr 25				15 apr 26

		4Q' 2024	1Q' 2025	2Q' 2025	3Q' 2025	4Q' 2025
FEDERAL STATE STATISTICS SERVICE		January 1 - December 31	January 1 - March 31	January 1 - June 30	January 1 - September 30	January 1 - December 31
1	Information about part-time work and movement of personnel (form P4-NZ)	10 jan 25	8 apr 25	8 jul 25	8 oct 25	12 jan 26
2	Statistical report on number of employees and payroll - P-4 (more than 15 employees)	Monthly, no later than the 15th day of the month following the reporting one. If the date falls on a day off, then no later than the next working day				
3	Statistical report on number of employees and payroll - P-4 (less than 15 employees)	15 jan 25	15 apr 25	15 jul 25	15 oct 25	15 jan 26
4	Information on financial investments and liabilities - P-6 form	20 jan 25	21 apr 25	21 jul 25	20 oct 25	20 jan 26
5	Information on the company's activity - P-5(m) form	22 jan 25	14 apr 25	14 jul 25	14 oct 25	22 jan 26
6	Information on the state of working conditions and compensation for work with harmful and (or) dangerous working conditions - 1-T (working conditions) form	21 jan 25	n/a			21 jan 26
7	Information on production of goods and services - P-1 form	Monthly, no later than the 10th business day of the month following the reporting one				
8	Information on financial standing of the company - P-3 form (monthly)	No later than the 28th day of the month following the reporting one. If the date falls on a day off, then no later than the next working day				
9	Information on financial standing of the company - P-3 form (quarterly)	30 jan 25	30 apr 25	30 jul 25	30 oct 25	30 jan 26
10	Information about the costs of production and sale of products (goods, works, services) - 5-Z form	30 jan 25	30 apr 25	30 jul 25	30 oct 25	30 jan 26
11	Information on the number and wages of employees - 1-T form	31 jan 25	n/a			2 feb 26
12	Information on the development and (or) use of advanced manufacturing technologies - 1-technology form	31 jan 25				2 feb 26
13	Information on the production, transmission, distribution and consumption of electricity - 23-N form	3 feb 25				2 feb 26
14	Investments to non-financial assets - P-2 form	10 feb 25	21 apr 25	21 jul 25	20 oct 25	9 feb 26
15	Information on the production, shipment of products (goods, works, services) and the balance of production capacities - 1-natura-BM form	10 feb 25	n/a			10 feb 26
16	Survey of business activity in the service sector - 1-DA (uslugi) form	17 feb 25	15 may 25	15 aug 25	17 nov 25	17 feb 26
17	Information on the use of fuel and energy resources - 4-TER form	17 feb 25	n/a			16 feb 26
18	Information about the sale of goods by wholesale and retail organizations - 1-TORG form	17 feb 25				17 feb 26
19	Information on commercial exchange of technologies with foreign countries (partners) - 1-license form	3 mar 25				2 mar 26
20	Information on injuries at work and occupational diseases - 7-traumatism (in case of any workplace injuries)	3 mar 25				2 mar 26
21	Survey of the market situation and business activity in wholesale trade according - 1-market situation-wholesale form	10 mar 25	10 jun 25	10 sep 25	10 dec 25	2 mar 26

		4Q' 2024	1Q' 2025	2Q' 2025	3Q' 2025	4Q' 2025
22	Details about investment activity - P-2 <small>(invest)</small> form	1 apr 25	n/a			1 apr 26
23	Information on usage of digital technologies - 3-inform form	1 apr 25				1 apr 26
24	Information on use of company cash - 12-F form	1 apr 25				1 apr 26
25	Information on availablity and movement of fixed and other non-financial assets - Form 11	1 apr 25				1 apr 26
26	Information on the company's activity - 1-enterprise form	15 apr 25				15 apr 26
27	Information about the organization's innovation activities - 4-innovation form	15 apr 25				15 apr 26
28	Information on availability, movement and composition of circulating contracts, lease agreements, licenses, marketing assets and goodwill - 11-NA form	n/a	30 jun 25	n/a		
29	Information on transactions with fixed assets on the secondary market and their lease - 11 <small>(transaction)</small> form	n/a		1 jul 25	n/a	
30	Information on the salaries of employees by profession and position - 57-T form	n/a			1 dec 25	n/a