



## Russian Legal Entity (for companies applying simplified taxation system)

### Statutory reporting calendar for 4Q 2025 and 2026 FY

		4Q' 2025	1Q' 2026	2Q' 2026	3Q' 2026	4Q' 2026	
<b>FEDERAL TAX SERVICE</b>		January 1 - December 31	January 1 - March 31	January 1 - June 30	January 1 - September 30	January 1 - December 31	
1	VAT return for annual income exceeding 20 million rubles (for Q4 2025 exceeding 60 million rubles)	26 jan 26	27 apr 26	27 jul 26	26 oct 26	25 jan 27	
2	Social contributions statement (RSV)	26 jan 26	27 apr 26	27 jul 26	26 oct 26	25 jan 27	
3	Notification on the amounts of property, transport and land taxes	25 feb 26	27 apr 26	27 jul 26	26 oct 26	25 feb 27	
4	PIT return (6-NDFL)	25 feb 26	27 apr 26	27 jul 26	26 oct 26	25 feb 27	
5	Property tax return	25 feb 26	n/a			25 feb 27	
6	Tax calculation of the income paid to foreign organizations and withheld taxes	25 mar 26	27 apr 26	27 jul 26	26 oct 26	25 mar 27	
7	Tax declaration for companies using simplified tax system (STS)	25 mar 26	n/a			25 mar 27	
8	Annual financial statements	31 mar 26				31 mar 27	
9	Notification on controlled transactions	20 may 26	n/a			20 may 27	
10	Notification of advance payment under the simplified taxation system	n/a	27 apr 26	27 jul 26	26 oct 26	n/a	
11	Notification on participation in international group of companies	No later than the last day of the eighth 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 the months in which the quarterly 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 the months in which the quarterly 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			n/a	
14	Personalized information about individuals		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				
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 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				
16	Notification of the amounts of personal income tax withheld from the 23rd to the last day of the reporting month						
17	Notification of the amounts of personal income tax withheld from 23 to 31 December 2026	n/a				30 dec 26	
<b>RUSSIAN SOCIAL FUND</b>		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)	26 jan 26	27 apr 26	27 jul 26	26 oct 26	25 jan 27	
2	Subsection 1.2 of EFS-1 (in terms of length of service)	26 jan 26	n/a			25 jan 27	

		4Q' 2025	1Q' 2026	2Q' 2026	3Q' 2026	4Q' 2026			
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)	12 jan 26	8 apr 26	8 jul 26	8 oct 26	11 jan 27			
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 26	15 apr 26	15 jul 26	15 oct 26	15 jan 27			
4	Information on financial investments and liabilities - P-6 form	20 jan 26	20 apr 26	20 jul 26	20 oct 26	20 jan 27			
5	Information on the company's activity - P-5(m) form	23 jan 26	14 apr 26	14 jul 26	14 oct 26	22 jan 27			
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 26	n/a			21 jan 27			
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 26	30 apr 26	30 jul 26	30 oct 26	1 feb 27			
10	Information about the costs of production and sale of products (goods, works, services) - 5-Z form	n/a	30 apr 26	30 jul 26	30 dec 26	n/a			
11	Information on the number and wages of employees - 1-T form	2 feb 26	n/a			1 feb 27			
12	Information on the development and (or) use of advanced manufacturing technologies - 1-technology form	2 feb 26				1 feb 27			
13	Information on the production, transmission, distribution and consumption of electricity - 23-N form	2 feb 26				1 feb 27			
14	Investments to non-financial assets - P-2 form	9 feb 26	20 apr 26	20 jul 26	20 oct 26	8 feb 27			
15	Information on the production, shipment of products (goods, works, services) and the balance of production capacities - 1-natura-BM form	10 feb 26	n/a			10 feb 27			
16	Survey of business activity in the service sector - 1-DA (uslugi) form	16 feb 26	15 may 26	17 aug 26	16 nov 26	15 feb 27			
17	Information on the use of fuel and energy resources - 4-TER form	17 feb 26	n/a			16 feb 27			
18	Information about the sale of goods by wholesale and retail organizations - 1-TORG form	17 feb 26				17 feb 27			
19	Information on commercial exchange of technologies with foreign countries (partners) - 1-license form	2 mar 26				2 mar 27			
20	Information on injuries at work and occupational diseases - 7-traumatism (in case of any workplace injuries)	2 mar 26				1 mar 27			
21	Survey of the market situation and business activity in wholesale trade according - 1-market situation-wholesale form	10 mar 26	10 jun 26	10 sep 26	10 dec 26	10 mar 27			
22	Details about investment activity - P-2 (invest) form	1 apr 26	n/a			1 apr 27			
23	Information on usage of digital technologies - 3-inform form	1 apr 26				1 apr 27			

		4Q' 2025	1Q' 2026	2Q' 2026	3Q' 2026	4Q' 2026
24	Information on use of company cash - 12-F form	1 apr 26	n/a	n/a	n/a	1 apr 27
25	Information on availability and movement of fixed and other non-financial assets - Form 11	1 apr 26				1 apr 27
26	Information on the company's activity - 1-enterprise form	1 apr 26				1 apr 27
27	Information about the organization's innovation activities - 4-innovation form	15 apr 26				15 apr 27
28	Information on availability, movement and composition of circulating contracts, lease agreements, licenses, marketing assets and goodwill - 11-NA form	n/a	30 jun 26	n/a		
29	Information on transactions with fixed assets on the secondary market and their lease - 11 (transaction) form	n/a		1 jul 26	n/a	
30	Information on the salaries of employees by profession and position - 57-T form	n/a			30 nov 26	n/a
<b>CENTRAL BANK OF RUSSIA</b>		January 1 - December 31	January 1 - March 31	January 1 - June 30	January 1 - September 30	January 1 - December 31
1	Information on balances and flows of direct investment in Russia from abroad and direct investment from Russia abroad - 1-PI form	16 feb 26	15 may 26	17 aug 26	16 nov 26	15 feb 27