

Tax Flash

by Technologies of Trust experts

September 2025
Issue No. 6



The Government approves online advertising fee decree

In brief

Starting 1 April 2025, a new fee has been introduced. It will amount to 3% and will be levied on income from services for the distribution of online advertising aimed at Russian consumers.

The fee will be payable on a quarterly basis. The first taxable income will be income for the second quarter of 2025, with the first fee due on 5 September 2025.

The advertising fee is not a tax and is not subject to regulations of the Russian Tax Code (RTC). It is the Federal Service for Supervision of Communications, Information Technology, and Mass Media (Roskomnadzor) that will administer this fee, not the Russian Federal Tax Service (FTS).

In the summer, the Government approved the procedure for calculating and paying the fee as well as the criteria for what constitutes advertising for the purposes of collecting the fee as pertaining to individual Internet resources. The advertising fee is due for the first time on 5 September 2025.

In detail

How is the fee introduced and regulated?

The fee is established by amendments to the Law "On Advertising" introduced by the Federal Law No. 479-FZ of 26 December 2024.

The Government approved a [Decree](#) on the specific features of calculating and paying the advertising fee.

In addition, the Government has developed [criteria](#) based on which information posted on marketplaces, search engines and other resources should be classified as advertising. In general, provisions of this instrument are in line with the clarifications previously given by the Roskomnadzor and Russian Federal Antimonopoly Service (FAS).

Importantly, the fee is not a tax, so it will not be included within the scope of desk and field audits, while the fee in arrears will not be included in the Unified Tax Account system.

Items subject to the fee

In accordance with Article 18.2 of the Law "On Advertising", the basis for calculating the fee is the income received during the quarter by advertising distributors and advertising system operators **from the sale of services for the distribution of advertising on the Internet** aimed at attracting advert consumers located in the territory of the Russian Federation.

Fee payers

1. Advertising distributors and advertising system operators.
2. Intermediaries and agents acting on behalf and at the expense of the advertiser / advertising distributor in respect of their remuneration derived from activities performed for the purposes of placing advertisements.
3. Russian advertiser (customer) if the advertising distributor / advertising system operator is a foreign entity and the advert is aimed at consumers located in Russia (using a mechanism for withholding the fee amount from the service provider's income).

[The Government Decree](#) sets out the specifics of the fee payment if the structure involves a chain including intermediaries. We will look at this in more detail below.

Parties non-liable to advertising fee

The fee is not levied for the distribution of adverts on certain platforms:

- advertising on websites belonging to TV and radio broadcasters and news agencies;
- advertising on Internet resources established by mass media with state participation;
- advertising in large online publications / online publications with state participation;
- advertising on all-Russia TV channels broadcasting through digital signal.

Advertising fee amount

The levy will amount to 3% of income as per the payer's accounting records.

We emphasise here that it would be reasonable to clearly separate the remuneration for each function of the advertising distributor / platform in the contracts to avoid discrepancies regarding the amount subject to the advertising fee.

The government clarified what information published on marketplaces and search engines does not constitute advertising

There are many resources whose adverts are subject to the new fee, from company websites to electronic messengers and smartphone apps.

Most questions arise regarding marketplaces and search engines. Accordingly, [the Government has developed criteria](#) for what is considered as advertising on these resources:

- a resource that is considered a marketplace under the Consumer Protection Act;

- a resource for posting ads that allows sellers and buyers to connect with each other, where more than 100 thousand users in Russia access such resource;
- personal pages in any language of the peoples of the Russian Federation, where the number of users in the Russia exceeds 500 thousand people per day;
- search engines.

It is specified that the information placed on these resources **constitutes advertising** if is aimed at attracting attention to a product/work/service, to the means of individualisation of a legal entity and/or goods, manufacturer or to the seller of goods, results of intellectual activity or an event, shaping or keeping interest in them and their promotion in the market.

This definition is similar to the one in the law "On Advertising."

The criteria also state items that **do not constitute an advert**:

- reference, information and analytical materials, including the results of a search task and catalogues, without any variations in their visual uniformity and a single style of presenting the information in the corresponding section of text, which section comprises a set of identical pieces of brief information about persons and goods (work performed, services rendered) produced or sold by them;
- information about goods produced, work performed, services rendered on own website / webpage of a person producing the goods, performing the work or rendering the services;
- information that represents a personal opinion about a product (work, service) published on a personal page, provided that it does not attract interest to the product (work, service), including through excessive descriptions of the product (work, service) and its advantages or through solicitation of the product (work, service);
- non-business ads (free transfer of items, reviews, vacancies, notices of sale of personal items held by individuals, which items are used for personal consumption purposes).

Thus, even if an online resource received remuneration for these actions, it will not be subject to the fee. For these purposes, we recommend that you clearly outline the nature of the provided services in the contract and set separate prices for such services.

Please note that the specifics set forth in the Decree apply only to those Internet resources that are listed in the Decree. For example, if an Internet resource has a smaller number of users, this does not mean that information on such resource is not automatically considered advertising and is not subject to the fee. Moreover, such resource will not be entitled to an exemption from the advertising fee based on the preferential options provided for in the [Government Decree](#), since the Government does not narrow down the fee collection scope but sets the criteria for distinguishing between "advertising/non-advertising" for certain resources. Other taxpayers will continue to be subject to the Law "On Advertising".

Fee calculation and payment mechanism

The fee will be administered by the Roskomnadzor. The agency will also calculate the fee amount based on the data published in the Unified Registry of Internet Advertising (ERIR). What is ERIR?

All participants involved in the advertising chain (advertisers, advertising systems, platforms and intermediaries between them) must report on their activities in the [Unified Register of Internet Advertising](#). It is a system for recording, storing and processing information about distributed advertising. Among other things, it should also contain certificates confirming the completion of work under advertising contracts and indicating the amount of the remuneration. The Roskomnadzor will calculate the advertising fee based on such certificates.

The ERIR has a certain specific: when information is placed on the register, no matter how many links there are in the chain of placement of a particular advertisement: all contracts in the system will be "tied" to the original contract with the advertiser, and thus the Roskomnadzor can monitor the entire chain all the way through. With this information available, the Roskomnadzor can calculate the fee without duplicating the income of the chain members.

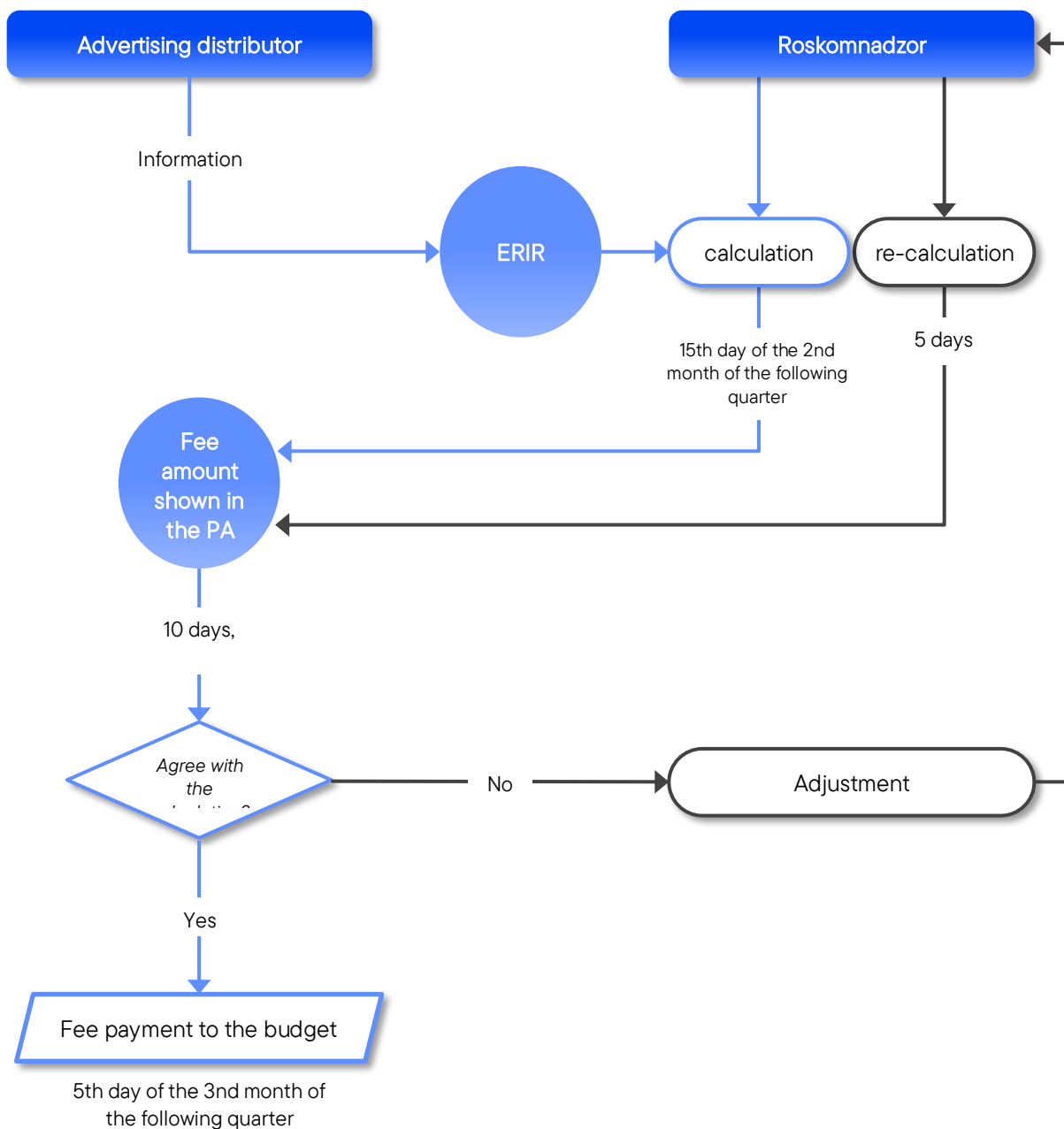
So, in the [Decree](#), the Government has defined important details of the fee calculation and payment:

- Base for the fee calculation = **income according to the accounting records** (i.e. the amount of remuneration in the certificates of work performed).
- Where a chain of intermediaries is involved in the organisation of advertising, **there should be no double taxation**. The procedure for payment of the fee will depend on the model of contracts with the participants involved in

advertising distribution (service contract or agency contract).

- Under service contracts, the fee shall be **paid by those who have a contract with the original advertiser**.
- Under an agency contract, the agent pays the fee only on their remuneration derived from the activities to distribute the advertisement, while the advertising platform pays the fee on its income. An approach can also be selected where the agent can pay the fee "for everyone", in which case the others do not pay. It remains unclear how, in practice, the accrual and payment of the fee will be regulated between the parties when an agent is involved in the structure.
- The fee should be calculated and paid once a quarter, but **no later than the 5th day of the 3rd month** of the following quarter.
- The fee amount will be calculated by the Roskomnadzor on the basis of the certificates posted by advertisers in the ERIR. Such amount should be calculated no later than **by the 15th day of the 2nd month** following the reporting quarter. The payer will see it in their personal account.
- No later than **10 days** from the date of expiry of the deadline for calculating the amount of the fee, the payer should verify it and sign the document using their digital signature.
- If the payer proposes an adjustment, the Roskomnadzor will re-calculate the amount **within 5 days**.
- Should there be no adjustments, this means that the payer agrees with the amount.
- If violations are detected, the Roskomnadzor will send a respective notification. If the amount in arrears is not paid within **10 calendar days** after the second notification was received, the Roskomnadzor shall collect the amount in arrears through court (as provisions of the RTC on collection of taxes do not apply to the fee).

Schematically, the process of calculating and paying the levy can be shown as follows:



Note that the document is worded in a specific way, leaving room for uncertainties. They will probably be addressed in practice though.

Liability for non-payment of the fee

So far, no special liability for non-payment of the advertising fee has been set. At the moment, Article 14.3 of the Administrative Offences Code establishes a general fine for a violation of legislation on advertising: RUB 4,000 to 20,000 for officials and from RUB 100,000 to 500,000 for legal entities.

Can the fee be deducted for income tax purposes?

In accordance with para 1, item 1, Article 264 of the RTC, other expenses related to production and sales include the following expenses incurred by a taxpayer:

“amounts of taxes and fees ... **accrued in the manner prescribed hereby**, except for those listed in Article 270 of this Code.”

Thus, the advertising fee does not fall under this item.

The advertising fee is also not included in non-deductible expenses. In accordance with para 19, Article 270 of the RTC, the following expenses are not taken into account when determining the tax base: “19) in the form of amounts of taxes presented in accordance with this Code by the taxpayer to the purchaser (acquirer) of goods (work, services, property

rights), unless otherwise provided for by this Code, as well as amounts of the trade fee.”

We assume that the advertising fee may be included in expenses as other expenditures related to production and sales. The MinFin previously supported this logic as pertaining to the environmental fee (MinFin Letter No. 03-03-06/1/24779 of 28 April 2016).

Matters to consider

Does the activity performed by you meet the criteria for advertising on the Internet?

Which of the participants in the chain of advertising activities is the payer of the fee?

Inclusion of provisions on withholding the fee in contracts with foreign advertising distributors

Bonus vs advertising: the choice of retail incentives

Implications of self-advertising

We would be happy to answer any questions you may have



**Ekaterina
Ryabova**

Partner, Tax Services
Leader



**Natalia
Vozianova**

Partner, Tax Services,
Communications,
Technology, Entertainment
and Media



**Karina
Khudenko**

Partner, International
Assignment Services and
People & Organisation
Consulting Services



**Natalia
Kozlova**

Partner, Head of Transfer
Pricing



**Galina
Naumenko**

Partner, Tax Services,
Metals, Mining and
Chemical



**Ekaterina
Levon**

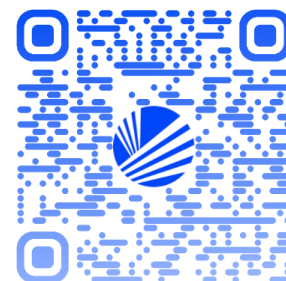
Partner, Corporate Tax



**Anna
Modyanova**

Partner, International Tax
Structuring

tedo.ru/tax-consulting-services
+7 (495) 967 6000
info@tedo.ru



t.me/TedoTaxPro

Please join **TaxPro**, our Tax and Legal channel in Telegram



This publication has been prepared for general guidance on matters of interest only and should not be relied upon as a substitute for professional advice. You should not act based on the information contained in this publication without obtaining specific professional advice. We make no representations or warranties (express or implied) as to the accuracy or completeness of the information contained herein and, to the extent permitted by law, we neither accept nor assume any responsibility, liability or duty of care for any consequences of your or any other person's actions or omissions based on the information contained herein or for any decision based on it.

Technologies of Trust (www.tedo.ru) provides industry-focused assurance and business consulting services.

Around 3,000 professionals working in “Technologies of Trust” offices in Moscow, St Petersburg, Ekaterinburg, Kazan, Novosibirsk, Rostov-on-Don, Krasnodar, Voronezh and Nizhniy Novgorod use wealth of experience helping our clients to build and maintain trust in business through high-quality services.

© 2025 Technologies of Trust. All rights reserved.