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The moratorium on scheduled inspections of small businesses has been extended. But there are exceptions.

As follows from the resolution, the control authorities are instructed not to include in the annual audit plan in respect of legal entities and individual entrepreneurs classified as SMEs, information about which is included in the unified register of SMEs, with the exception of scheduled inspections:

- ▶ persons performing the activities in accordance with the Part 9 of Article 9 of the Federal law from 26, December 2008 № 294-FZ;
- ▶ persons whose activities and (or) used production facilities are classified as extremely high and highrisk or are assigned to classes 1 and 2 (categories) hazard class I, II and III of hazardous production facilities, class I, II and III of hydraulic structures, as well as in respect of which the regime of permanent state control (supervision) is established);
- ▶ SMEs if there is information that in the case of SMEs previously imposed an enforceable decree about appointment of administrative punishment for the Commission of gross violations, defined according to the administrative code, or administrative punishment in the form of disqualification, or administrative suspension of activities, or the decision on suspension of the license and (or) revocation of the license and the date of the inspection less than 3 years;
- ▶ conducted during the implementation of license control;
- ▶ SMEs in the field of radiation safety, control over the protection of state secrets, external quality control of audit organizations, in the field of nuclear energy use.

The same document indicates that the control body after July 1, 2021, but no later than 20 business days before the start of the scheduled inspection in the form of an on-site inspection, may decide to conduct an inspection visit instead.

The legal entity or individual proprietor must be notified of such a visit within 10 business days after making such a decision. It is also envisaged that inspections of entrepreneurs next year year can be carried out using remote interaction tools, including audio or video communication. Such measures will affect both small and larger companies.

Regarding scheduled inspections by the types of control that are regulated by the Federal law № 248-FZ from July 31, 2020 «On state control (supervision) and municipal control in the Russian Federation», the date of which was determined later than June 30, 2021, it is indicated that they are carried out in accordance with the provisions on the specified types of state control (supervision), municipal control within a period not exceeding 10 business days, taking into account the specifics of the calculation of the described law.

This is quite important news for the representatives of small businesses in Russia, especially in contrast to the increasingly growing trend towards the increase of the number of inspections by the tax authorities.

Our experts closely monitor the situation and are always ready to provide advice and professional assistance.

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