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FTS launches a service for checking criteria for tax benefits

The Federal tax service (FTS) of Russia has launched a service that allows taxpayers to check whether they are exempt from paying taxes in the second quarter of this year due to the spread of coronavirus. The service is called "Checking the possibility of exemption from taxes and insurance premiums for reporting periods related to the second quarter of 2020".

Earlier, the President Vladimir Putin has signed a Federal law that exempts businesses and non-profit organizations affected by the COVID-19 pandemic from paying taxes and fees for the second quarter of 2020. The document is aimed at reducing the tax costs of entrepreneurs and social support for citizens in the fight against the spread of coronavirus infection. According to it, small and medium-sized businesses operating in the most affected sectors of the economy, socially oriented non-profit organizations, as well as centralized religious organizations are exempted from paying taxes and insurance premiums for the second quarter of 2020. Besides, this law establishes for the individual entrepreneurs working in the affected industries, insurance premiums for pension insurance for 2020 at 20,318 rubles.

This support measure can be used by the categories of taxpayers established by Article 2 of the Federal law № 172 from June 8, 2020. Such measure applies to the individual entrepreneurs and organizations engaged in the most affected areas – small and medium-sized businesses.

Consider the conditions for using the service: you must fill in your TIN on the website and select the tax system used by the taxpayer, after that the service will display the information about the possibility of applying a reduced rate of insurance contributions at a zero rate, as well as the payments for reporting periods of the second quarter of 2020, from which the taxpayer is exempted.

In addition, the Federal tax service noted that tax costs will be reduced for organizations and individual entrepreneurs who help organizations, sole proprietors and socially oriented organizations to fight coronavirus. Their costs of acquiring property to prevent the spread of infection, as well as to diagnose and treat the infection, will be allocated to production costs.

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