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# Criteria for classification as large taxpayers

The largest taxpayer in the Russian Federation is a registered legal entity carrying out legal activities, and which can be assigned to this category based on special criteria. Criteria for classifying organizations as large taxpayers are indicators of financial and economic activity for the reporting year from accounting and tax reporting of the organization, tax monitoring, the implementation of the licensed activities, the impact on economic results activities of related parties.

The Agency is responsible for inter-regional inspection of such organizations. Federal tax service of Russia for large taxpayers No. 9 and inter-District inspection of the Federal tax service Russia's largest taxpayers # 13. Since February 1, 2020, the criteria for classification as the largest have changed taxpayers. Now these will be: - organizations engaged in financial and insurance activities; the Agency on the gathering of payments and the credit information Bureau; - organizations whose financial and economic performance indicators exceed 10 billion rubles for any year of the previous three years, not counting the last one reporting year.

The Federal tax service of Russia has the right to independently classify your organization as a large one the taxpayer and put it on the tax register, however, this will not remove you the organization must be registered at its location.

## Practice areas

[TAX](#)

## Locations

RUSSIA

