

## Tourist tax is being introduced

*FAO CFOs, corporate tax managers, accountants and in-house lawyers of companies working in the tourist and hotel areas of business*

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**Pepeliaev Group advises that, pursuant to Federal Law No. 176-FZ dated 12 July 2024<sup>1</sup>, starting from 2025 the resort levy that is being charged in a number of Russia's constituent entities by way of an experiment<sup>2</sup> will be transformed into tourist tax.**

1. Tourist tax falls in the category of local taxes<sup>3</sup>.

It will be established<sup>4</sup>:

- in Moscow, St Petersburg and Sevastopol by laws of the cities;
- in other constituent entities of Russia - by local regulations adopted by representative bodies of local governments;
- in the Sirius federal territory – by regulatory legal acts of its representative body.

2. The payers of tourist tax are <sup>5</sup> companies and individuals:

- that provide temporary accommodation services to individuals using accommodation facilities owned by these taxpayers by virtue of ownership title or another lawful right. These accommodation facilities must be included in the register of classified accommodation facilities that is kept by the Federal Service for Accreditation.

3. The tax base is defined as the value of the temporary accommodation service provided to individuals in the accommodation facility less the amount of the tax in question and VAT<sup>6</sup>.

The supply of services to certain categories of the population (veterans, people with disabilities, etc.) will not be subject to tourist tax. Additional

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<sup>1</sup> <http://publication.pravo.gov.ru/document/0001202407120009>

<sup>2</sup> St Petersburg, individual areas of Krasnodar, Altai and Stavropol Territories, and Sirius federal territory

<sup>3</sup> Article 15 of the Tax Code.

<sup>4</sup> Article 418.1 of the Tax Code.

<sup>5</sup> Articles 418.2 and 418.3 of the Tax Code.

<sup>6</sup> Article 418.4 of the Tax Code.

benefits may be established by what are known in Russia as cities of federal importance (i.e. Moscow, St Petersburg and Sevastopol) as well as municipalities.

4. Tax rates will be established by regulatory legal acts of constituent entities that have the power to establish tourist tax. However, their amount is limited<sup>7</sup>:

- in 2025 – not more than 1%;
- in 2026 – not more than 2%;
- in 2027 – not more than 3%;
- in 2028 – not more than 4%;
- from 2029 onwards – 5%.

The rates may differ depending on the seasonal pattern and/or categories of accommodation facilities.

5. The tax period for tourist tax is a quarter<sup>8</sup>.

The tax amount will be calculated at the time of the final settlement with the person acquiring the service. If the calculated amount is less than *RUB 100 multiplied by the number of days of accommodation* then the tax amount will be equal to *RUB 100 multiplied by the number of days of accommodation*.

The tax will be paid to the public budget at the location of the accommodation facility no later than the 28th day of the month following the expired quarter.

6. The tax return must be filed with the tax authority at the location of the accommodation facility no later than the 25th day of the month following the expired quarter.

If the taxpayer is registered with several tax authorities at the location of accommodation facilities, the payer may choose the tax authority to which it will file the tax return. To that end, the taxpayer will need to file a notification to all tax authorities that it is registered with at least 30 days before the day when it submits the first tax return.

7. Tourist tax will be paid under separate details, rather than as part of a single tax payment<sup>9</sup>.

8. Tourist tax will not be booked as income of the company for profit tax purposes<sup>10</sup>.

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<sup>7</sup> Article 418.5 of the Tax Code.

<sup>8</sup> Article 418.6 of the Tax Code.

<sup>9</sup> Article 58 of the Tax Code.

<sup>10</sup> Article 248(1)(2) of the Tax Code.

<sup>11</sup> Sergey G. Pepeliaev. The resort levy - an excise tax on holidays // Nalogoved, 2024, Issue 6. <https://e.nalogoved.ru/1091687> <https://nalogoved.ru/art/14363.html>

## **Pepeliaev Group's comment**

- 1)** tourist tax considerably differs from the resort fee that is charged at present in some constituent entities of the Russian Federation. The payers of this tax are not tourists, but persons supplying services to tourists. The legal structure of tourist tax is in line with its economic nature, which is an excise duty on hotel services<sup>11</sup>.
- 2)** cities and municipal entities do not have the obligation to introduce tourist tax, so it may be assumed that it will not be charged across the entire territory of Russia. What makes the situation complex is the fact that the tax is local, meaning that the regulatory approaches may be different even in neighbouring municipal districts.
- 3)** we cannot rule out difficulties in determining accommodation facilities relating to which the services are subject to tax, especially considering that some facilities have an ambiguous status ('apartments', 'service apartments' etc.).

## **What to think about and what to do**

The amendments that are being made to the Tax Code affect various aspects of the hotel business.

We recommend doing as follows:

- follow up on the adoption of legal acts introducing tourist tax to areas where accommodation facilities are located that you own based on whatever right;
- assess whether you will be a payer of tourist tax;
- analyse, taking account of the established tax rates, the financial effect that tourist tax may have on your activities;
- analyse the procedure for declaring tourist tax if you have accommodation facilities in several municipal entities and constituent entities of Russia.

## **Help from your adviser**

Pepeliaev Group's lawyers are well versed in advising their clients on the risks associated with changes in legislation and in protecting their clients' interests when they challenge the claims of tax authorities.

We are ready to advise you on any issues relating to the forthcoming introduction of tourist tax.

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