



Criteria for Obtaining IT Benefits

January 2025



Tax benefits

Benefits for IT Companies	Profit Tax Rate (Article 284 of the Tax Code)	Insurance Contribution Rate (Articles 425, 427 of the Tax Code)
2024	0%	7,6% within the limit; 0% above the limit
2025	5%, of which: 5% to the federal budget; 0% to regional budgets	7,6% within the limit; 7,6% above the limit
Без применения льгот	25%, of which: 8% to the federal budget; 17% to regional budgets	30% within the limit; 15,1% above the limit

The preferential regime remains more advantageous but requires careful consideration of compliance with established conditions

Conditions for Applying IT Benefits



IT Accreditation

The company must be accredited by the Ministry of Digital Development as an IT company



Share of qualified income of at least 70%

Qualified activities include a limited list of income specified in paragraphs 1.15 of Article 284 and paragraph 5 of Article 427 of the Tax Code



No prohibition on applying benefits*

Restrictions apply to

- ✗ companies established after July 1, 2022, due to reorganization (except transformation)
- ✗ companies where Russian participation is $\geq 50\%$

**The mentioned restrictions may not apply if certain conditions are met*

Conditions for Obtaining IT Accreditation



Profile code according to OKVED:

Must be primary and correspond to IT activities



Share of revenue from IT services::

More than 30% of total income

This requirement may not apply to startups under certain conditions.



Average salary:

At least the average level of the country or region where the organization is registered

This requirement may be waived for companies meeting specific conditions



Publication of Information:

The organization's official website must contain information about its IT activities in Russian



Other Requirements:

Disclosure of information to tax authorities; no tax debts over 3,000 RUB; no criminal record for management; state ownership not exceeding 50%; prohibition on insurance, banking, and similar companies

[Decree of the Government of the Russian Federation](#) dated September 30, 2022, No 1729 "On Approval of the Regulations on State Accreditation of Russian Organizations Engaged in Information Technology Activities"
[Decree of the Government of the Russian Federation](#) dated February 22, 2023, No 296 "On Amendments to the Regulations on State Accreditation of Russian Organizations Engaged in Information Technology Activities"
[Order of the Ministry of Digital Development Communications and Mass Media of the Russian Federation](#) dated May 11, 2023, No 449 "On Approval of the List of Types of Activities in the Field of Information Technology

Qualified Income

Income
≥ 70%

Sale of **own software** for computers and databases

Provision of services (work) for development, adaptation, and modification of software and databases

Transfer of exclusive rights to **own software** for computers and databases

Provision of services (work) for installation, testing, and support of **own** and **custom software** for computers and databases

Provision of usage rights for **own software** for computers and databases, including via the internet*

* Income related to sales offers, participation in procurements, non-cash transfers, banking services, real estate transactions, transportation service information, catering services, and data center storage is excluded

Sale, as well as provision of services for the development, adaptation, modification, testing and support of **hardware- software complex included in the register**

a range of services for **own** software for computers and databases **included in the register of Russian software**

Cancellation of Moratorium on Exit Inspections: Key Considerations



Analysis of income that may be qualified as "hidden" non-qualified activities

Qualified income
for IT accreditation purposes \neq for IT benefits

Pay attention to installation, testing, and support services:
qualified income includes services related to **own** or **custom** software

Own Software –

software developed by an organization or an individual
that belongs to the same group of entities*

Custom Software –

services for the development, adaptation,
and modification of software

* **Group of entities** – an entity:

- ✓ that directly participates in the IT organization, or
- ✓ in which the IT organization directly participates, or
- ✓ in which a third party directly participates in both the entity and the IT organization,
- ✓ with a participation share of more than 50%
- ✗ not a foreign organization (if the controlling entity is not a Russian organization or a citizen of the Russian Federation)
- ✗ not a foreign citizen
- ✗ not a stateless person

Attention to consulting services:
such services may be classified as qualifying activities if they are clearly part of the support process

Useful Tips

- ▶ **Analyze document management:** transparency and correctness in confirming qualified income, confirmation of the presence of the software/intangible asset accounting
- ▶ **Review employee composition:** predominant share of specialized IT professionals in staff
- ▶ **Assess subcontractor significance:** minimize "agency" roles between contractors and end clients
- ▶ **Evaluate economic justification for creating an IT company:** ensure that there are other goals beyond obtaining IT benefits
- ▶ **Examine independence:** providing services to independent companies and establishing internal independent processes
- ▶ **Review pricing:** compare profitability from qualified vs. non-qualified activities and analyze profit direction, analysis of the confirmation of the costs (timesheets for specialists and others)
- ▶ **Check accuracy in accounting accumulated tax losses:** losses from 2022–2024 may be accounted for with a limit of 50%, and with no limits on losses incurred in 2025

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