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## Accreditation rules for IT companies may change

In February 2025, the federal portal of pending regulations posted draft amendments to accreditation rules for IT companies prepared by the Ministry of Digital Development.

The draft is currently undergoing regulatory impact assessment and has not yet been approved.

If the document is signed, the accreditation rules for IT companies will change dramatically.

Read on for an overview of key initiatives.

## Changes in the accreditation process

The amendments introduce new requirements for IT companies that apply for accreditation under general rules:

### ***Foreign shareholding/membership***

**In all IT companies except public joint stock companies** ("PAO"), ownership, management or control, directly and/or indirectly, of more than 50% of shares (interest) must be exercised by Russian legal entities and/or citizens.

**IT companies incorporated as PAO** must not be controlled by **foreign persons** such as:

- foreign states;
- foreign companies and unincorporated entities possessing legal capacity which were established under the laws of foreign states;
- international organizations;
- branches and representative offices of foreign entities and international organizations registered in Russia;
- foreign nationals.

An IT company will be deemed **to be controlled** by a foreign person if **any** of the **four** conditions are met:

- the foreign controlling person holds, directly or indirectly, more than 50% of the company's voting stock;
- the foreign controlling person has the power, contractually or otherwise, to direct and determine decisions made by the company;
- the foreign controlling person has the power to appoint the sole executive body and/or more than 50% of members of the management board and/or has the unconditional power to elect more than 50% of members of the Board of Directors (Supervisory Board) or other collegial management body of the organization;
- the foreign controlling person exercises powers of the organization's management company.

Conversely, the existing rules do not restrict accreditation of IT companies that have foreign shareholders or are controlled and/or managed by foreign persons.

The proposed changes are intended to limit the ability of foreign-controlled IT companies to obtain and maintain accreditation and related benefits.

Yet, the wording of amendments is quite ambiguous allowing, if construed literally, even foreign companies controlled by Russian beneficiaries to be deemed foreign controlling persons.

According to the amendments, IT companies will be obliged to meet the new requirement as of **1 September 2025**.

However, the rules allow for some exception: PAO controlled by a foreign controlling person and other entities in which a foreign controlling person holds, directly and/or indirectly, more than 50% of shares (interest) will be entitled to obtain IT accreditation if the Government of the Russian Federation so decides.

Yet, the criteria and procedures for adopting such decision by the Government are not established which might hamper transparency of the decision-making mechanism (such decisions are likely to be taken in exceptional cases).

### ***New qualifying activities***

The amendments extend the scope of principal activities in which an eligible IT company seeking accreditation may engage (with additional OKVED codes):

- 6.20 - Manufacture of computers and peripheral devices;
- 26.30.7 - Manufacture of quantum communications equipment;
- 61.90.1 - Establishing, operating and interconnecting quantum communication networks; provision of access to quantum communication networks;
- 71.20.41 - Certification testing and attestation of compliance with information protection requirements;
- 71.20.42 - Protection of confidential information against leakage through technical channels, unauthorized access and modification in IT systems;
- 71.20.81 - Certification of information protection equipment.

If these OKVED codes are the main ones for the company, IT accreditation can be obtained by the IT company only if it is engaged in the additional activities OKVED codes of class 62 and/or subclass 63.1.

#### ***Change of approach to calculating the share of IT business***

According to the amendments, revenue from IT now must account for 30% of a company's annual revenue reported in its financial statements (the current IT accreditation rules use the term "income"/"annual income").

This is a positive development as the share will no longer be "diluted" by non-operating/other income the company may generate.

Other eligibility criteria remain unchanged.

## **Changes in special procedures for obtaining IT accreditation**

The existing rules provide for special accreditation procedures for certain IT companies, such as startups, small tech companies, and companies in which the Government owns a majority stake.

The amendments introduce a number of changes to these special rules as well:

#### ***Federal registry of startups***

Under the new rules, to be exempt from the share of revenue prerequisite, a startup must be included in the federal registry of startups (which does not yet exist) or a regional registry of startups.

The regulation on the federal registry of startups must be approved by the Russian Ministry of Digital Development by 31 December 2025.

#### ***IT accreditation for additional categories of IT companies***

According to the amendments, accreditation can now be sought by two previously ineligible categories of IT companies :

- commercial entities engaged in information security, in which more than 50% of stock is directly or indirectly held by the Russian Federation or its region provided the share of information security business exceeds 70% of annual revenue under the prior year's financial statements;
- certain telecom operators (e.g., operators of public switched telephone networks that are deemed to be "substantial position operators" or offering intrazone telephony services, etc.), provided that the share of their revenue from IT exceeds 50% of their annual revenue according to their financial statements for the prior year.

Such organizations will also have to comply with the general conditions imposed on all IT companies in order to obtain IT accreditation.

## New obligations to cooperate with higher education institutions

The document introduces another important change: to pass annual accreditation validation, IT companies are obliged to help institutions in their task to train qualified workforce for technology-related fields.

The commitment will apply only to IT companies simultaneously satisfying the following three prerequisites:

1. the IT company claimed lower social security contribution and/or income tax rates during the year preceding the annual accreditation validation;
2. in the year preceding the one in which the annual accreditation validation took place the IT company's sales revenue amounted to at least RUB 1 billion according to its tax accounting data;
3. in the year preceding the one in which the annual accreditation validation took place the IT company charged social security contributions on payroll of at least 100 employees.

As part of its educational support commitment, IT companies must sign **at least one** agreement with a higher education institution for assistance in delivering state-accredited information technology programs for IT students (the "Agreement")

The list of IT degrees must be approved by the Ministry of Digital Development by 1 April 2025.

The Agreement between an IT company and a higher education institution must be signed for a year subject to renewal by way signing an addendum.

Under the Agreement, the IT company undertakes to carry out **at its own** expense the activities aimed at improving knowledge, skills and competencies of IT students and satisfying IT companies' demand for IT workforce.

The list of such activities must be approved by the Ministry of Digital Development by 1 May 2025 as a standalone document regulating engagement of IT companies and evaluation of such engagement.

Expenses incurred to carry out such activities must account for **at least 5%** of total savings generated by the IT company from claiming lower rates of social security contributions and income tax for a year preceding the year of Agreement.

IT companies will be required to report on their collaboration with universities as part of their annual accreditation validation process.

IT companies will be able to assess attributable expenditure on the basis of:

- average cost of any event per each or particular collaboration activity approved by the Ministry of Digital Development;
- actual costs incurred which, though, need to be confirmed by an auditor's report.

For group companies, the obligation to contribute to the educational process may be imposed on any legal entity that has IT accreditation and/or whose charter provides for educational activities.

In this case, such entity's attributable expenses should be equivalent to at least 5% of the savings generated from claiming lower social insurance security contribution and income tax rates by all IT companies that have assigned their obligations to this entity.



**Obligation of IT companies with valid IT accreditation to provide additional consent to disclosure of information constituting tax secrecy**

According to the published draft, IT companies with IT accreditation valid through 31 March 2025 that in 2024 claimed reduced social security contribution and income tax rates must ensure that the following additional information can be disclosed to the Ministry of Finance by 1 April 2025 (inclusive):

- on claiming lower social security and/or income tax rates in the year preceding the year of accreditation validation;
- average headcount on whose payroll social security contributions were charged for the year preceding the year of accreditation validation;
- the amount of savings generated from claiming lower social security contributions and/or income tax rates for the year preceding the year of accreditation validation;
- on sales income determined in accordance with Article 249 of the Russian Tax Code for the purpose

of income tax preceding the year of accreditation validation.

Consent to disclosure of this information will need to be filed with the local tax authorities in the manner established by the Russian Federal Tax Service in accordance with Clause 1 (1) and Clause 2.3 of Article 102 of the Russian Tax Code with respect to information for 2024.

To have their accreditation validated, IT companies will have to disclose this information to the Ministry of Digital Development on an annual basis.



**New grounds for denying and revoking IT accreditation**

New grounds for denial	New grounds for revocation
Foreign controlling interest. According to the draft, the requirement must apply as of 1 September 2025, including to IT companies accredited under “old” rules (see the relevant section for more information)	
Majority interest held by state-owned companies, corporations, and non-profit state-owned enterprises (with few exceptions)	
Non-submission, upon request by the Ministry of Digital Development, of documents confirming absence of tax arrears in excess of RUB 3,000 and absence of unexpunged record of the IT company's CEO.	Failure to fulfill the obligation to collaborate with higher education institutions (see the relevant section for more detail);  Failure to provide additional consent to disclosure of tax secrecy by IT companies claiming tax benefits (see the relevant section for more detail).

## IT companies audits for compliance with IT accreditation conditions and risks of IT accreditation revocation due to upcoming changes

**IT accreditation can only be revoked based on the findings of audits carried out by the Russian Ministry of Finance, in particular:** (1) extraordinary audit; or (2) annual accreditation validation.

Under the current rules, IT companies that had claimed lower social security contributions in the quarter preceding an extraordinary audit or regular accreditation validation are exempt from both types of audits and will retain their IT accreditation.

The situation changes with the new rules: notwithstanding payment of lower insurance contribution rates, IT companies **will no longer be exempt** from extraordinary audits or annual accreditation validation.

This change manifests the intent of the Ministry of Digital Development to put under scrutiny IT companies' compliance with the established requirements.

If the current version of the amendments is adopted, a non-compliant IT company irrespective of claiming reduced insurance security contribution rates, may potentially be deprived of IT accreditation:

- after an extraordinary audit that can be initiated and carried out by the Ministry of Digital Development based on the data for the quarter preceding the one, in which the decision to conduct an extraordinary audit will be made;
- after 1 June 2026, based on the results of the annual accreditation validation for 2025.

Provisions restricting foreign control, however, will enter into force as of 1 September 2025.

Therefore, if an IT company is in breach of this requirement, it may lose accreditation only:

- after an extraordinary audit that can be initiated and carried out by the Ministry of Digital Development not earlier than in 4Q 2025 based on the 3Q 2025 data (in this case, tax benefits can be taken away as of **1 January 2025**);
- after 1 June 2026 based on the regular annual accreditation validation for 2025 (in which case they will be deprived of tax benefits as of **1 January 2026**).

In other words, if the amendments are adopted, all IT companies under foreign control will this way or another be removed from the register of accredited IT companies after 1 June 2026 (except for those that receive special permission from the Russian Government).

Such IT companies will need to consider, in the near future, the options for limiting/removing foreign persons from their holding/management/control structure in order to maintain accreditation; or prepare for being removed from the register of accredited IT companies and, therefore, lose the right to claim lower income tax rate and social security contribution rates.

## Tighter re-accreditation rules

Under the existing rules, revocation of IT accreditation does not preclude the company from re-applying for accreditation in the same month, in which the original accreditation was revoked (with some exceptions).

The amendments provided for additional restrictions on that matter, in particular:

- if the accreditation of an IT company had been revoked twice consecutively within 24 months due to non-compliance with the size of monthly average employee payroll, the IT company may not re-apply for accreditation earlier than in one year from the date of the latest revocation;
- if the accreditation was revoked due to non-compliance with the condition on the size of interest held by the Russian Federation or its region, foreign interest/control/management/ average employee payroll, the IT company will be able to re-apply for accreditation not earlier than in three months from revocation of previous accreditation;
- if within 24 months the IT company's accreditation was revoked twice in a row following the annual accreditation validation procedures, the company will be able to re-apply for accreditation a year after the date of revocation of the most recent accreditation (with few exceptions).

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*The amendments bring about a significant change in the rules for accreditation of IT companies and will have a major impact not only on IT companies but also on educational institutions.*

*If the proposed version of amendments is adopted, IT companies controlled by foreign persons will neither be able to receive the new accreditation, not renew the current one and, hence, will lose tax benefits.*

*This can have a forceful consequence both for such companies' performance and their positioning on the labor market since in the recent years accreditation has become an important factor for job seekers.*

*To retain accreditation, IT giants enjoying tax benefits will have to support educational institutions which will require structuring collaboration mechanisms and implementing the required educational activities.*

*Like we said above, the changes and their final effective dates have not yet been approved.*

*We will keep you posted of further developments.*

*Best regards,*

*Business Solutions and Technologies team*

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