[RU] Finance Ministry Reduces Advertising Tax Rate

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On 1 March 2001, the Russian Ministry of Finance issued a decree concerning the taxation of advertising.

The new tax schedule provides that the total amount of actual advertising expenses to be included for purposes of taxation in the prime cost of production (production costs, costs of materials and labour, which are not subject to profit taxes) shall not exceed a maximum rate of 7.5 percent; previously the amount was 5 percent.

That means that a company can now spend 50 percent more money on advertising without additional tax.

The Decree came into force on 1 April 2001.

Prikaz Ministerstva Finansov Rossijskoj Federatsii #18 "O vnesenii ismenenij i dopolnenij v Prikaz Ministerstva Finansov Rossijskoj Federatsii ot 15.03.2000 No. 26n 'O normakh i normativakh na predstavitelskie raschodi, raschodi na reclamu i na podgotovku i perepodgotovku kadrov na dogovornoj osnove s uchebnimi zavedenijami, regulirujustchikh razmer otnesenija etikh raschodov na sebstoimost productii (rabot, uslug) dlja tzelej nalogooblogenija i porjadke ich primenenija'

The Finance Ministry of the Russian Federation, Decree No. 18 On amendments and additions to the Finance Ministry of the Russian Federation Decree No. 26n on the rates and standards, concerning the representative expenses, advertising expenses and raising the level of training expenses on the basis of contracts with educational institutions, regulating the tax schedule of such expenses, 1 March 2001

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