Syllabus and study guide

Taxation Russia (E1 RUS)



December 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to develop and enable the application of technical knowledge and skills relating to the Russian tax system as applicable to individuals and companies.

2. Introduction to the syllabus

The syllabus for E1 Taxation (E1 RUS) starts by introducing candidates to the functions and systems applicable to Russian taxes, including sources of tax law and practice, special tax systems, the powers of the tax authorities, the rights of taxpayers and the compliance and administrative obligations of taxpayers and their agents.

The syllabus then moves on to provide the core knowledge of the major technical areas of Russian taxation as they affect the activities of individuals and businesses, beginning with income tax. The syllabus covers how to compute income tax in respect of income from employment, income earned by individual entrepreneurs, dividend and other income, including the availability of exemptions and deductions.

The next technical area covered by the syllabus is corporate tax, in particular what forms taxable income, how corporate tax is calculated and exemptions and reliefs available.

Next, the syllabus covers the scope, administration and calculation of value added tax (VAT).

The syllabus then moves on to cover the insurance contributions made by employers for employed persons and by individual entrepreneurs.

Lastly, the syllabus covers the scope and computation of corporate property tax liabilities.

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Assess the operation and scope of the Russian tax system, the rights and obligations of taxpayers, their agents, and tax authorities, and the implications of non-compliance
- Analyse and calculate the income tax liabilities of individuals and the insurance contributions payable by employees, employers and individual entrepreneurs
- Analyse and calculate the corporate profits tax of incorporated businesses including corporate property tax
- Analyse and calculate the effects of value added tax (VAT) on incorporated and unincorporated businesses
- Assess the impact of relevant taxes which apply in a variety of business and personal contexts

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A The Russian tax system and its administration

1. Russian taxes
2. Principal sources of tax law and practice
3. Special tax systems
4. The systems for self-assessment, the making of returns, submission of information, claims and the procedures relating to compliance checks, appeals and disputes

B Income tax liabilities

1. The scope of income tax
2. Income from employment
3. Income earned by individual entrepreneurs
4. Dividend and other income
5. The comprehensive computation of taxable income and income tax liability
6. The use of exemptions and deductions in deferring and minimising individual income tax liabilities
7. The time limits including payment dates and penalties for non-compliance

C Corporate tax liabilities

1. The scope of corporate tax
2. Taxable income for corporate tax
3. Deductible expenses and tax allowances in deferring and minimising corporate tax liabilities
4. The comprehensive computation of corporate tax liability and the use of exemptions and reliefs
5. Tax accounting for corporate tax
6. The time limits including payment dates and penalties for non-compliance

D Value added tax

1. The scope of value added tax (VAT)
2. The computation of VAT liabilities
3. Administration of VAT and penalties for non-compliance

E Insurance contributions

1. The scope of insurance contributions (IC)
2. Contributions made by employers for employed persons
3. Contributions made by individual entrepreneurs
4. The time limits for payments of IC and penalties for non-compliance

F Corporate property tax

1. The scope of corporate property tax
2. The computation of corporate property tax liabilities

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6. Detailed study guide

A The Russian tax system and its administration

1. Russian taxes

a) Explain the difference between direct and indirect taxes.[1]

b) Summarise the types of taxes levied on legal entities and physical persons in the Russian Federation.[1]

c) Summarise the legal forms of business activities in Russia and the relevant taxes for each type of business activity.[1]

d) Recommend an appropriate ethical action or response to a given tax situation.[2]

2. Principal sources of tax law and practice

a) Explain the tax regulatory framework in the Russian Federation including the process for making changes and amendments to the Tax Code.[1]

b) Analyse the features of the tax terms/periods set by the Tax Code.[2]

c) Assess and apply regional and local tax laws, defining the relevant tax regulatory bodies.[2]

d) Compare and contrast tax avoidance and tax evasion and summarise the limits on the exercise of rights relating to the calculation of the tax base and /or the amount of a tax, a levy and insurance contributions.[2]

e) Summarise the data available for the taxpayer in the form of public data on the internet web site from the Federal Tax Service and not subject to tax secrecy.[1]

f) Summarise the main provisions on transfer pricing (main criteria for parties to be related, tax control over prices, reports on controlled transactions and market determination methods).[1]

3. Special tax systems

a) Analyse the features of the operation of the simplified tax system in Russia as it applies to companies and to individual entrepreneurs.[2]

b) Analyse the features of tax on the professional income of self-employed individuals.[2]

4. The systems for self-assessment, the making of returns, submission of information, claims and the procedures relating to compliance checks, appeals and disputes

a) Analyse the features of the self-assessment system and apply to taxpayers and tax agents.[2]

b) Apply the time limits to the filing of returns and the making of claims.[2]

c) Analyse the procedures relating to tax audit, appeals and disputes.[2]

d) Analyse the procedures relating to tax monitoring.[2]

B Income tax liabilities

1. The scope of income tax

a) Explain the scope of individual income tax.[1]

b) Explain how the residence of an individual is determined and which income is taxable and which exemptions apply.[1]

2. Income from employment

a) Calculate the income assessable.[2]

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b) Calculate the amount of income in kind and benefits assessable.[2]

c) Explain the timing of income recognition on salaries accrued but not paid in a calendar year.[1]

d) Analyse the allowable deductions, including travelling expenses.[2]

3. Income earned by individual entrepreneurs

a) Calculate the business income of an individual entrepreneur.[2]

b) Analyse the expenditure which is allowable in calculating the business income.[2]

c) Calculate the amount of professional deductions available (norms will be provided).[2]

d) Analyse and apply the treatment of losses incurred by an individual entrepreneur.[2]

4. Dividend and other income

a) Calculate the tax payable on interest on bank deposits.[2]

b) Calculate the imputed income arising from low-interest loans.[2]

c) Calculate the exempt and taxable amounts of gifts, prizes and awards, distinguishing between different types of gifts and prizes.[2]

d) Calculate the taxable amounts of property insurance reimbursements.[2]

e) Calculate the exempt and taxable amounts of life insurance payments.[2]

f) Calculate the exempt and taxable amounts under agreements for non-state pension security or obligatory pension insurance concluded with non-state pension funds.[2]

5. The comprehensive computation of taxable income and income tax liability

a) Prepare a basic individual income tax computation.[2]

b) Calculate the amount of tax payable.[2]

c) Calculate the child deduction.[2]

d) Assess and apply the principal social deductions.[2]

e) Assess and apply the principal rules of deduction on the sale of residential property.[2]

f) Assess and apply the principal rules of deduction on the purchase of residential property, land, including mortgage interest and other acquisition related and confirmed expenses (housing incentive).[2]

g) Calculate other exemptions and property deductions, including deductions on transactions in securities.[2]

h) Calculate the tax payable on dividend income, including claiming foreign tax credit.[2]

i) Calculate the tax payable on income from the sale of listed and unlisted securities.[2]

j) Calculate the tax payable on transactions in participatory interest in unit investment funds (PIFs).[2]

k) Calculate the tax on income from lotteries and advertising campaigns.[2]

l) Assess and apply the principal rules of social and investment deductions.[2]

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m) Assess and apply the order of applying deductions (including the simplified order).[2]

6. The use of exemptions and deductions in deferring and minimising individual income tax liabilities

a) Assess and calculate available tax reductions and concessions relating to income tax liabilities.[2]

7. The time limits including payment dates and penalties for non-compliance

a) Apply the due dates for the payment of taxes and calculate payments on account and balancing payments/repayments for individuals.[2]

b) Calculate late payment interest and the penalties which can be applied.[2]

C Corporate tax liabilities

1. The scope of corporate tax

a) Explain the scope of corporate tax and the types of taxpayer to which it applies.[1]

b) Analyse and apply the concept of separate subdivision for corporate tax.[2]

c) Explain the procedure for the allocation of profits between head-office and branches.[1]

2. Taxable income for corporate tax

a) Contrast and apply the basis of assessment under both cash and accruals bases.[2]

b) Taxation of special types of income:

(i) Analyse and apply the rules for the taxation of dividends and calculate profits tax on dividends paid and received by Russian legal entities.[2]
(ii) Assess the timing of income recognition for the principal on sales made via commissioners and calculate taxable income of both principal and commissioner.[2]
(iii) Calculate the taxable income on foreign currency transactions and on transactions denominated in “notional” units.[2]
(iv) Assess the timing of income recognition for factoring operations and calculate the taxable income from trade debt factoring for both parties.[2]
(v) Calculate the taxable gain or loss on fixed asset disposal, including the valuation of depreciable property).[2]
(vi) Calculate the taxable income arising from leasing transactions.[2]
(vii) Assess and apply the rules for the taxation of simple partnership income.[2]
(viii) Calculate the taxable non-operating income including lease, royalties, interest, dividends, liquidation proceeds from capital assets, income from past periods recognised currently and excess of inventory during stock-taking.[2]

3. Deductible expenses and tax allowances in deferring and minimising corporate tax liabilities

a) Analyse the expenditure that is allowable in calculating the corporate tax liabilities, including the rules for recognition of direct and indirect expenses in profits tax accounting for manufacturing and trading companies.[2]

b) Deductible expenses for corporate tax:

(i) Analyse and apply the rule for the initial 30% write-off available for new fixed assets.[2]
(ii) Analyse and apply the rules for capital improvements to leased assets and the use of different depreciation methods.[2]
(iii) Analyse and apply the treatment of expenses incurred on fixed asset acquisitions.[2]

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(iv) Analyse and apply the differences in the rules for the recognition of repair and capital improvement expenses.[2]
(v) Analyse and apply the allowable depreciation methods for tax purposes.[2]
(vi) Analyse and apply the rules for the creation and usage of an allowance for bad debts and bad debt write-offs.[2]
(vii) Analyse and apply the expense allocation rules between commissioner and principal.[2]
(viii) Analyse and apply the relevant tax rules for losses on fixed asset disposals.[2]
(ix) Calculate the adjustments for partially deductible and non-deductible expenses.[2]
(x) Calculate the deductible expenses of both the lessor and the lessee under the different accounting treatments of leased assets.[2]
(xi) Analyse and apply the rules for R&D deductible expenses.[2]
(xii) Analyse and apply the rules for the investment deductions application.[2]

c) Losses:

(i) Assess allowable net operating losses and calculate the amount of losses qualifying for the carry forward tax concession.[2]
(ii) Assess the rules for calculating the maximum amount of losses allowable in each year and calculate the loss carry forward concession.[2]

4. The comprehensive computation of corporate tax liability and the use of exemptions and reliefs

a) Calculate the corporate tax liability, applying the correct tax reductions and concessions and the correct rates of tax.[2]

b) Calculate the corporate tax payable by branches.[2]

5. Tax accounting for corporate tax

a) Apply basic tax accounting rules based for general principles of tax accounting, depreciation and trust management arrangements.[2]

6. The time limits including payment dates and penalties for non-compliance

a) Apply the due dates for the payment of taxes and calculate payments on account and balancing payments/repayments for corporate tax liabilities.[2]

b) Calculate late payment interest and the penalties which can be applied.[2]

D Value added tax

1. The scope of value added tax (VAT)

a) Explain the scope of VAT.[1]

b) Contrast the VAT rates applicable to different types of activities (no detailed knowledge of the application of the 10% rate is required).[2]

c) Explain the difference between zero rated and exempt items.[1]

d) Explain the tax consequences of refusal from zero rated VAT.[1]

e) Calculate VAT on imported goods and indicate which body is responsible for its collection.[2]

2. The computation of VAT liabilities

a) Assess and apply the tax point under the accruals method.[2]

b) Assess and apply VAT exemptions to transactions which are not subject to taxation.[2]

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c) Assess the consequences of a non-confirmed export and calculate the related VAT.[2]

d) Calculate the VAT on trade debt factoring for both parties.[2]

e) Calculate the VAT on a fixed asset disposal.[2]

f) Calculate the VAT on a self-supplied construction.[2]

g) Calculate the VAT on sales made through commissioners for both the principal and the commissioner.[2]

h) Calculate the VAT on sales performed in a foreign currency.[2]

i) Analyse and apply the rules of non-recognition of currency differences for VAT purposes for both the seller and the customer.[2]

j) Assess and apply the general deduction criteria for input VAT.[2]

k) Assess and apply the timing and rules of recovery of input VAT.[2]

l) Explain the major cases for the inclusion of input VAT in expenses.[1]

m) Explain the allocation principles for taxable and non-taxable activities.[1]

n) Calculate the allocation of input VAT between taxable and non-taxable (exempt) activities.[2]

o) Assess when VAT should be included in the cost of an asset and calculate the relevant VAT.[2]

p) Analyse and apply the specific rules for VAT recovery relating to capital construction and self-supplied construction.[2]

q) Calculate the claw-back of recovered VAT on property where it is subsequently used for non-vatable transactions.[2]

r) Calculate the amount of VAT payable/recoverable.[2]

s) Analyse and apply the VAT treatment of imports, exports and trade within the Eurasian Union (Kazakhstan, Belarus, Armenia and Kyrgyzstan) and with countries outside Eurasian Union and analyse and apply the specific rules for VAT recovery related to zero rate supplies (export).[2]

t) Analyse and apply specific rules in respect to taxpayer's right for early VAT recovery related to advances paid to suppliers.[2]

u) Assess and apply the VAT rules and amended VAT invoices in the case of price change or quantity changes for goods (services, property rights) after shipment.[2]

3. Administration of VAT and penalties for non-compliance

a) Analyse how VAT is accounted for and administered.[2]

b) Calculate late payment interest and the penalties which can be applied.[2]

E Insurance contributions

1. The scope of insurance contributions (IC)

a) Explain the scope of IC.[1]

b) Assess and apply the major types of income exempt from IC.[2]

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2. Contributions made by employers for employed persons

a) Calculate the IC split by relevant funds in respect of employees under labour agreements, under civil law agreements and under copyright agreements.[2]

b) Analyse how employers report and pay IC in respect of employees and calculate the amounts.[2]

3. Contributions made by individual entrepreneurs

a) Calculate the insurance contributions payable by an individual entrepreneur and analyse how these are reported and paid.[2]

4. The time limits for payments of IC and penalties for non-compliance

a) Apply the due dates for payment of IC.[2]

b) Calculate late payment interest and the penalties which can be applied.[2]

F Corporate property tax

1. The scope of corporate property tax

a) Explain the scope of corporate property tax and the main taxpayers.[1]

b) Explain the main taxpayers of corporate property tax.[1]

c) Analyse the corporate property tax objects and types of tax bases of Russian legal entities.[2]

d) Assess and calculate the maximum tax rate and tax period.[2]

2. The computation of corporate property tax liabilities

a) Analyse the cadastral method of property valuation used to determine the corporate property tax base, including the relevant tax base for non-residential property, office premises and shopping centres.[1]

b) Calculate the corporate property tax base for both a head office and its separate sub-divisions.[2]

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7. Reading list

Practical material:

STEK (Approved learning partner) textbook and other examination materials (in Russian)

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Website: www.stekaudit.ru

8. Approach to examining the syllabus

The syllabus for E1 Taxation (E1 RUS) is assessed by a three-hour computer-based examination.

The examination will consist of two sections:

Section A will contain 15 two-mark objective test questions (OTs).

Section B will contain six constructed response questions (CRs). Four of the CR questions will be worth 10 marks each and two of the CR questions will be worth 15 marks each. The two 15-mark questions will focus on income tax liabilities (syllabus area B) and corporate tax liabilities (syllabus area C).

All other questions can cover any areas of the syllabus.

Tax rates, allowances and information on certain reliefs will be given in the examination.

9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Expertise examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

All Expertise examinations are assessed by three-hour computer-based examinations.

The pass mark for all Expertise examinations is 50%.

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10. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For E1 Taxation (E1 RUS), generally examinations in June and December will be based on legislation passed by the previous 31 August. Note: However, the examination in June 2027 will be based on legislation which is passed before 31 August 2025 and only the examination in December 2027 will be based on legislation passed by 31 August 2026.

11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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