



Taxation of e-services: back to basics

1 August 2022

On 14 July 2022, the Russian President signed [Federal Law No. 323-FZ*](#) which, among numerous changes to Russian tax legislation, amends the current procedure for the calculation and payment of VAT by foreign e-service providers. The respective changes will come into force on 1 October 2022.

* *In Russian*

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