



## Budgetary payments to Russia

### How can you tell if you are making a budgetary payment?

Budgetary payments are made to the following recipient banks with these RUXXXXXXXXXX codes:

- RUxxxxxx000
- RUxxxxxx001
- RUxxxxxx002

Budgetary payments are made to the following recipient account numbers:

- 40101xxxxxxxxxxxxxxxx
- 40302xxxxxxxxxxxxxxxx
- 40501xxxxxxxx2xxxxxx
- 40503xxxxxxxx4xxxxxx
- 40601xxxxxxxx1xxxxxx
- 40601xxxxxxxx3xxxxxx
- 40603xxxxxxxx4xxxxxx
- 40701xxxxxxxx1xxxxxx
- 40701xxxxxxxx3xxxxxx
- 40703xxxxxxxx4xxxxxx

When making a budgetary payment, all information fields relating to the Recipient, Recipient Bank and Payment Details must be completed in Cyrillic or Latin script, using the [transliteration table](#).

Obligatory additional information which must be entered when making a Russian Federation budgetary payment

### Obligatory field “Personal Code/Passport Number/Business Registration Number”

**INN code** - the 10-digit INN code must be entered. This is entered into the payment per the following structure: INNXXXXXXXXX. You must not enter 0 or 00xxxxxxxx.

**KPP code** - the 9-digit KPP code must be entered.

KPP code: a code stating the reason of taxation (КПП – Код причины постановки на учет) is issued to taxpayers, including external business participants, tax agents, tax and levy and other compulsory payment collectors. According to regulations of the Central Bank of the Russian Federation, Federal Tax Service, Federal Customs Service of Russia and Ministry of Finance of the Russian Federation, the code, if issued, must be shown in payment documents when paying taxes, levies and other compulsory Russian Federation budgetary payments.

An example of how to fill in the field: INNXXXXXXXXXXKPPYYYYYYYYY (x – 10 figures, y – 9 figures).

### Obligatory field “Purpose of Payment”

**VO code** – currency operation type code. The VO code consists of the Latin letters VO and the [5-digit operation classification](#): VOXXXXX.

When using a VO code, residency status is always from the Russian point of view. If a Latvian resident makes a payment to a Russian business or resident, then, in Russia, the payer is a non-resident, while the recipient is a resident. Therefore, when selecting a VO code, the code “Non-resident payment to a resident” must be selected.

**UIN code** (УИН - Уникальный Идентификатор Начисления) – must be entered into the field “Purpose”. When paying an outstanding debt, interest or fine, and the payment is intended as a Russian Federation budgetary payment, you must include a Unique Payment Identifier (UIN code) - 20 or 25 characters.

The UIN can be found in the official notice for payment of taxes, debt, fines or interest, and comes from the Ministry of Finance of the Russian Federation, the Pension Fund of the Russian



Federation, or the Social Insurance Fund of the Russian Federation. If you cannot find this code in the document, please contact the issuer of the document to find this out.

This code must not contain any zeros or symbols which are not letters (forward slash, quotation marks, punctuation marks, etc.). You cannot pay more than one fine per payment. Each notice must be paid as a separate payment.

**KBK code** – Russian Federation budgetary classification code: 20 characters. This information can only be found out from the recipient in Russia. If a payment is made to the account number 40101xxxxxxxxxxxxx, the KBK code must not contain a 0. In any other case, the KBK code may contain a 0 if not stated in the payment document.

**Taxpayer status** – 2 digits. Information must be given using the following key words: SXX, or TAXPAYER STATUS XX, or STATUSPLATELXqika XX, where XX is the payment status code.

**OKTMO code** – Russian local council classification code for statistical and legislative purposes. Written in the payment as follows: OKTMOXXXXXXXX, where XX is an 8-figure code.

**Precise and clear payment purpose**, invoice or contract number and date, NDS (VAT) amount. If a service or product is non-taxable, the payment purpose must be “NO NDS”.

When entering information in **Payment details**, bear in mind that the total number of symbols allowed is 140. When calculating the number of symbols, bear in mind that each group of consecutive Latin symbols is placed within quotation marks, which increases the total number of symbols. For example,

VO70030 KBK39220106040066000180 OKTMO45384000 VYPLATA PENSII 2018 SOGLASNO DOG.OT 18122007 KPP770601001 BEZ NDS S06 (Total symbols: 116)

becomes

'VO70030' 'KBK39220106040066000180' 'OKTMO45384000' 'VYPLATA' 'PENSII' 2018 'SOGLASNO' 'DOG'.OT' 18122007 'KPP770601001' 'BEZ' 'NDS' 'S06'

making total symbols 139.