

ENVIRONMENTAL FEE REPORTING

In 2024, a sweeping reform of the Extended Producer Responsibility (EPR) framework reshaped the rules for collecting and reporting environmental fees.

WHO MUST FILE ENVIRONMENTAL FEE REPORTS

Manufacturers and importers of products listed as subject to recycling after they are no longer usable.

Note: Section III of the List of Goods and Packaging Subject to Recycling (approved by Russian Government Decree No. 2414 dated 29 December 2023) sets out packaging that is subject to recycling regardless of whether the goods it contains are included in Section I of the same List. In practice, this means that every importer has a reporting and payment obligation under the environmental fee rules.

The pilot scheme for importers bringing goods and packaging into Russia from outside the EAEU – implemented under Russian Government Decree No. 750 dated 1 June 2024 from 1 September 2024 to 31 December 2025 – is now nearing completion.

The pilot conducted by the Ministry of Natural Resources and Environment has highlighted several challenges in applying the new mechanism of charging environmental fee for each individual shipment. Most companies are not ready to adopt the new approach for a number of reasons such as the lack of access to certain data, nuances of logistics and coordination with manufacturers and customs brokers, as well as complexities in the reporting and payment workflow.

Following the results of the pilot, a draft federal Law titled “On Amendments to the Federal Law ‘On Production and Consumption Waste’ and Article 7 of the Federal Law ‘On Amendments to the Federal Law ‘On Production and Consumption Waste’ and Certain Legislative Acts of the Russian Federation” (the “Draft Law”) was published on the Federal Portal of Draft Regulations on 20 October 2025.

WHAT IT MEANS FOR BUSINESSES

Importers bringing goods and packaging into Russia from non-EAEU countries will be required to report and pay environmental fee annually. However, according to the Draft Law, those importing goods and packaging covered by the pilot scheme (for which the procedures are still being updated) must pay the fee within 90 calendar days after the goods are released for domestic consumption. Within the same 90-day period, importers are also required to submit reports on the weight of imported goods and packaging to the Unified Waste Accounting System.

The Draft Law proposes to extend the EPR pilot project until 1 January 2028, and it is probable that the list of goods and packaging may be expanded during this new period.

Starting 1 January 2026, all environmental fee payers will be required to use new reporting forms that demand more detailed disclosures about goods and packaging compared to the previous format.

Meanwhile, efforts are underway to strengthen monitoring and oversight mechanisms. Rospirodnadzor, Russia’s environmental watchdog, is working to integrate environmental reporting data with information systems operated by the Federal Customs Service, Federal Tax Service, Rosstat and other government agencies.

WHAT CAN BE DONE NOW

With the transition to the new environmental fee rules approaching, companies can already begin preparing. In particular, they can:

- ▶ Assess the accuracy of information disclosed in previously submitted environmental reporting forms
- ▶ Update processes with suppliers, customs brokers and other parties involved in environmental fee reporting and payment, if needed

- ▶ Develop or revise the fee calculation methodology to align with the new collection requirements
- ▶ Explore in-house recycling solutions to meet EPR obligations
- ▶ Automate the environmental fee calculation process

PENALTIES FOR NON-COMPLIANCE

Failure to comply with environmental fee reporting obligations constitutes an administrative offense under Articles 8.5.1 and 8.41.1 of the Russian Administrative Offenses Code:

- ▶ Failure to file or late submission of reports may result in fines of up to RUB 150,000.
- ▶ Filing inaccurate or incomplete reports may lead to a fine equal to twice the amount of the environmental fee owed, but not less than RUB 250,000.
- ▶ Failure to pay the environmental fee may result in a fine equal to three times the amount owed, but not less than RUB 500,000.

Given that certain penalties are calculated based on the amount of the environmental fee, they are expected to rise proportionately as statutory recycling targets and base rates increase over time.

HOW B1 CAN HELP

- ▶ Support throughout the reporting process, including coordination with responsible parties, collection and processing of information, and tracking deadlines
- ▶ Tailored workshops designed to address the specific needs of your company
- ▶ Review of waste recycling agreements to identify potential legal/commercial risks
- ▶ Development or update of the calculation approach and methodology
- ▶ Preparation/quick check of environmental fee reports
- ▶ Restructuring of waste recycling processes to comply with the new EPR rules
- ▶ Liaison with government authorities on EPR matters, including interaction with Rosprirodnadzor
- ▶ Advice on the distribution of responsibilities among corporate officers
- ▶ Classification analysis and assignment of the correct TN VED codes
- ▶ Support during customs audits, disputes with customs authorities and administrative proceedings

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Learn more about environmental fee reporting:

