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GUIDELINES ON COMPLIANCE WITH NON-WORKING WEEK EXTENSION OF DEADLINE FOR FILING FINANCIAL AND STATISTICAL REPORTS

On March 26 and 27, 2020, the Ministry of Labour issued guidelines on the application of the Decree of the President of the Russian Federation which declared the period from March 30 to April 3, 2020 as non-working days with full pay.

The Ministry confirmed that paid “non-working” days are neither days-off nor public holidays within the meaning of the Labour Code. As a result, salary during these days is ensured, however, only at the regular level and not in the increased amount, which is the case for days-off and holidays. It was clarified that if an employee is on vacation, these non-working days are not considered vacation days and vacation is not extended respectively. The guidelines also include a more detailed description of the organizations exempted from the scope of the Decree.

The Press Secretary for the President of Russia stressed that the purpose of the non-working week was to minimize contact between people rather than to declare national holidays or days-off and making all organizations halt their activities. In the context of the above, the Ministry additionally explained that employees working remotely have the right to continue doing so during non-working days based on the agreement with employer. At the same time, compliance with the requirements of the Ministry of Health of Russia and Rospotrebnadzor for the prevention of new coronavirus infection is mandatory. During the period of the Decree, amendments regarding transition to the remote work regime can be made by exchanging electronic documents with, if necessary, their subsequent execution in the prescribed manner.

As a rule, deadline for submitting financial statements by economic entities to the Tax Authority and deadline for submitting statistical reports to the Federal State Statistic Service fall within declared non-working week. Taking above into account Ministry of Finance and Federal Tax Authority confirmed that deadline for filing financial statements is extended to the first working day after non-working week i.e. April 6, 2020. Federal State Statistic Service in its turn allowed submitting statistical reports with a delay of three to eight days.

Please do not hesitate to contact our COVID-19 Help desk at covidhelpdesk@peterkapartners.com, should you have any questions related to the legal implications of the coronavirus outbreak in Russia or other CEE countries.

This document reflects the status as of March 30, 2020. It is for informational purposes only and may not be considered a legal opinion or advice.

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Relevant documents:

1. Decree of the President of the Russian Federation dated March 25, 2020 No. 206 “On the announcement of non-working days in the Russian Federation”: <http://kremlin.ru/events/president/news/63065>
2. Guidelines to employees and employers in connection with the Decree of the President of the Russian Federation dated March 25, 2020 No. 206 “On the announcement of non-working days in the Russian Federation”: https://rosmintrud.ru/labour/relationship/379?fbclid=IwAR1f_Wcq-OevTtS0Qi8gWdO8y9iYEcojRNhuz3DAHwq9MyOGWzN41RoLehM
3. Addendum to the Guidelines to employees and employers in connection with the Decree of the Russian Federation: <https://rosmintrud.ru/docs/1370>
4. Letter of the Ministry of Finance and Federal Tax Authority dated March 27, 2020 No. 07-04-07/24096/ВД-4-1/5303@: <https://www.nalog.ru/rn77/bo/9701018/>