ИНСТИТУТ ЭКОНОМИЧЕСКОЙ ПОЛИТИКИ имени Е.Т. ГАЙДАРА

Monitoring international legal regulation trends for developing legislation in the digital economy in Russia

- Support for sellers after attacks on marketplaces
- Tax on large AI models to fund new jobs
- Redistribution of excess platform revenues in favor of news publishers

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Monitoring has been prepared by a team of employees of the International Best Practices Analysis Department at the Gaidar Institute.
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Warehouse hit– who will pay?

Who will pay for losses of sellers from drone attacks?

Author: Maria Girich

According to various data, over **400.000** sellers suffered in July-August 2026 from UAV[1] attacks on Wildberries warehouses, and the total damage is assessed at up to Rb **800** bn. In this regard, in August 2026, measures were taken to support affected sellers.

Support is currently only available to Wildberries sellers (although Ozon warehouses were also attacked) if the damage exceeds **5%** of the seller's revenue in 2025. For companies and individual entrepreneurs who began operations after December 2025, the mere fact of damage is sufficient. This exception does not apply to newly self-employed individuals.

Wildberries itself determines the list of affected sellers and the amount of their damages and transmits this data monthly to the Federal Tax Service and the insurer.

The damage calculation mechanism is intriguing: it is determined by the amount of compensation that Wildberries pays if goods are lost (according to the offer in the version dated July 7, 2026).[2] To determine the damage, a “fractional” price of the product that is sold to consumers, shall be taken into account, rather than "potential" price (average price if the product has been sold more than 10 times), then VAT, the Wildberries commission, and the seller's markup (according to the WB website) shall be subtracted.

In this case, the markup is an average figure posted on Wildberries' website and can be changed unilaterally. The higher the markup, the smaller the damage. Furthermore, it is the cost which is ultimately reimbursed, not the loss (under Article 15 of the Civil Code of the Russian Federation), meaning that lost profits are not taken into account.

Sellers receive the following support:

- the right to defer payment of taxes (VAT (except import tax) and income tax) and insurance premiums for **1** year. Further, the debt during the deferment can be repaid in equal parts over 12 months (except for the tax for the self-employed and the Auto Simplified Tax System)[3];

- suspension of on-site and repeated tax audits and audits of accident insurance premiums.

If the international experience is to be considered, for example, in Israel there is a government compensation fund acting since 1961[4], reimbursing losses incurred by individuals and businesses from military operations. The fund is financed from property acquisition taxes. Compensation for the loss of inventory and equipment is calculated based on their market value before damage, rather than their cost price or residual value (as in Russia).

For small claims, an expedited procedure applies: damage to buildings, supplies, and equipment up to **30.000** Shekels (≈ Rb 848.000) is reimbursed within 7 days.

As for border areas, indirect costs are also compensated, i.e., fixed costs and part of the wages. Payments depend on turnover from **14.000** to **1,2** mn Shekels (from ≈ Rb 396.000 to Rb 33.9 mn) with turnover from **300.000** to **400** mn Shekels (from Rb 8.48 mn to Rb 11.31 bn).

Since September 2001, a Terrorism Risk Insurance Program is in place in the US: the government does not directly compensate businesses for losses, but shares large losses with insurers, reimbursing them for a portion of the payments. This mechanism applies to insured losses exceeding $**200** mn.

In Russia, marketplaces are also helping sellers. Ozon compensates sellers having the Ingosstrakh insurance covering drone strikes, for damaged goods.

Commissions have also been reduced by **3** p.p., fees for storage in affected warehouses have been waived, and free transportation of goods to other warehouses has been organized.

Wildberries began direct payments: the first tranche involved about **88.000** affected sellers, the second tranche involved **97.000**. Discounts have been provided for storing goods in defined warehouses for 45 days, and commissions reduced for the seller's delivery model (without placing goods in the

[1] Unmanned aerial vehicle.
[2] Items 11.3.5 and 11.3.6 of the offer.

3 Automated simplified tax system.
[4] Property Tax and Compensation Fund Act 5721-1961.

marketplace warehouse), partner hubs for storing goods and etc. integrated.

It can be noted that the relationship regarding the placement of goods in the marketplace warehouse is similar in nature to storage. As a general rule, a professional custodian is responsible for the loss of an item regardless of fault, but is exempt from liability in the event of force majeure (Article 901 of the Civil Code of the Russian Federation), which includes a UAV attack.

Moreover, the clause regarding UAVs as a force majeure event appeared in Wildberries' offer just 11 days before the first strikes. From October 1, 2026, after the Federal Law "On the Platform Economy" comes into force, such a change could not take effect so quickly: sellers must be notified of changes to those conditions regarding the platform's liability and storage of goods at least 45 days in advance.

Consequently, under the new rules, the amendment to the offer dated July 7, 2026, would not have been met within the established deadline, and sellers would have retained the right to demand compensation for damages from the platform. Taking into consideration that the loss is assessed at Rb **800** bn for **400.000** sellers[1], the marketplace would not have been able to cover such losses on its own. For example, Wildberries net profit in 2025 evidenced Rb**175** bn (**4.5** times less than the amount of loss).

As a result, platform's payments are made not as compensation for losses under the storage agreement, but as voluntary compensation. This creates a risk of conflict of interest: Wildberries simultaneously acts as the custodian of goods, independently calculates and assesses sellers' damages, and ensures affected sellers' access to government benefits. There is no mechanism for independent verification of the damage amount.

What is next?

Tax deferrals and suspension of audits temporarily reduce the burden on sellers, but do not compensate for the damage incurred.

Therefore, the experience of supporting businesses during the COVID-19 pandemic can be useful. For example, in 2020, a quarterly tax and insurance premium exemption was provided.[2] More than **2 mn** SMEs and SONPOs[3] **used** this support for the amount of Rb **75** bn (i.e., Rb **37.500** for entity per quarter).[4] Using similar measure for affected 400.000 sellers per quarter will allow to compensate up to Rb **15** bn.[5] (or **1.875%** of Rb 800 bn losses. It should be noted that Rb 800 bn is a gross loss of sellers and Wildberries.

It is also possible to provide subsidies in the amount of 1 minimum wage[6] per employee and credits on preferential terms at **2%** interest. Thus, during COVID-19, 2 mn companies involving 7.5 employees, took an advantage of the subsidy in the amount of a monthly minimum wage, (i.e., **3.75** employee per recipient).[7] Today, 1 monthly minimum wage equals Rb 27. 093. Considering that 400.000 sellers employ an average of 3.75 workers (i.e., 1.5 mn employees in total), Rb **40.6** bn[8] could be allocated to affected sellers per month. This would cover another **5%** of the damage (from Rb 800 bon).

It is also possible to create a state damage compensation fund (as in Israel and the USA), which could directly compensate business losses or support insurers, including through subsidizing insurance premiums.

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1 **Rb** 800 bn losses to divide by 400.000 sellers = 2 Rb mn

2 Federal Law of 08.06.2020 No. 172-FZ "On amendments to Part II of the Tax Code".

3 CSocially oriented non-profit organization.

4 I.e. Rb 75 bn divide by 2 mn SMEs = Rb 37.500.

5 I.e. 400.000 sellers multiply by Rb 37.500 savings on taxes and duties.

6 RF Government Decree of 24.04.2020 No. 576.

7 I.e. 7.5 mn employees divide by 2 mn companies = 3.75 employee per 1 company receiving support.

8 I.e. 1.5 mn employees multiply by 27 093 (amount of a minimum monthly wage).

YESTERDAY

1940-s – 2000-s

Introduction of mechanisms in Spain, Israel, the UK and the US to compensate businesses for damage caused by military, terrorist and catastrophic risks

Private insurance market cannot completely cover the risks of force majeure. Therefore, state compensation funds are being created, subsidies are being provided for loss-sharing with insurers, etc.

TODAY

2026

The need for assistance for affected sellers on Russian marketplaces

Marketplaces have classified the risk of drone attacks as force majeure, and most are unavailable for military risk insurance. It is important to develop support measures for sellers who have lost goods.

TOMORROW

Shifting from one-time assistance to a permanent risk-sharing mechanism for both military risks and disaster risks (their growth is particularly driven by climate change).

Robots labor hard – people fired?

The US proposed a tax on large AI models to fund new jobs.

Authors: Ivan Ermokhin, Kirill Chernovol

According to OECD data, about **27%** of employees in developed countries are subjected to automation risk. Artificial intelligence, while not the primary "author" behind these figures, still makes a contribution. Now these people will have to be employed somewhere.

If a company replaces workers with AI, should it pay to create new jobs? Authors of the draft law published in the US on August 6, 2026, consider that they have to, and propose to impose some of these costs on businesses that profit from large AI models. The logic is simple: revenues from automation should help those whose jobs are at risk.

The draft law only applies to large, general-purpose AI models trained using at least **10** septillion (1 followed by 25 zeros) computational operations. Thus, the draft law in fact involves not so many models: according to Epoch AI's sample, a year ago there were slightly over **30** of them from **12** developers around the world (Grok, Gemini, Claude, Llama[1], GPT-4 and above, etc.).

9%

SMEs in OECD countries stated that AI reduced their demand in human employees

AI developers, as well as those who sell access to AI or refine "open" AI models, are required to pay taxes. For example, companies that make money by providing AI or have implemented an AI system, customized it for their needs, and replaced human employees.

This means that the developer or provider (Anthropic, OpenAI, etc.) pays the tax in any case. The employer, however, will only pay if it replaces employees with AI. If a company develops a large-scale generative AI system for itself and lays off its employees, it will pay the tax. If the same AI is used based on subscription, both the company and the provider (Anthropic, OpenAI, etc.) will pay. However, if a company lays off employees and replaces them with free AI, then, by the literal meaning of the bill, no one will pay. The bill is silent on how layoffs will be tracked and linked to AI introduction.

The tax will be calculated as the greater of two amounts: either **2%** of the market value of the tokens[2] used in the AI work, or **3%** of the amounts of remuneration for taxable AI services.[3] Moreover, the rates are planned to increase depending on the unemployment rate using a progressive formula: for example, with unemployment at **8%**, the rates will be **8%** and **9%**, respectively, and with unemployment at **10%**, they will be **12%** and **13%**. This AI tax will be collected in addition to all existing taxes.

The proceeds from these taxes are planned to be directed into a special fund, which will finance creation of new jobs in preschool education, healthcare, elder care, housing construction, etc.

The United States is not the first to propose such an initiative. In April 2026, Brazil proposed a bill to impose special mandatory contributions on companies for retraining and support of workers displaced by automation and AI.

The proposal calls for a levy of either **12** minimum wages for each job eliminated due to automation, or a total of **1,5%** of annual AI revenue for tech companies with revenue exceeding R$**500** mn, or **2%** of revenue in Brazil for foreign platforms with revenue exceeding R$**1 bn**.

There are also plans to make hiring retrained workers more profitable for businesses: a bill from August 26 provides for free retraining, funded by the budget, for those who have lost their jobs due to automation and AI, as well as for workers in professions at

[1] Owned by Meta Platforms Inc., a company recognized as extremist and prohibited from operating in the Russian Federation.

[2] A token is a unit of data, such as a part of a word, that is used to measure the volume of requests to a model and its responses

[3] Providing the use of or access to a model to an independent client, the use of the model by the taxpayer himself, the sale or transfer of software, etc.

high risk of being replaced by AI. A company that hires a retrained employee may be exempt from paying social security contributions on their salary for up to **24** months. The employment relationship must be maintained for at least a year, otherwise the savings will have to be repaid.

In April 2026, a Hangzhou court in China ruled illegal dismissal of an employee after his functions were replaced by an AI. The employer offered the employee a different position with a **40%** salary reduction, but the offer was rejected and the employment contract was terminated. However, the court ruled that the introduction of an AI was insufficient grounds for dismissal and ordered compensation.

In June 2026, Russia proposed requiring employers to retrain workers replaced by AI for free and limiting the replacement of human workers with AI to **10%** of the workforce, but this did not happen.

The Federal Law "On Supporting the Development of AI" or labor legislation do not introduce protective measures for workers affected by the implementation of artificial intelligence.

What is next?

If a new tax is introduced in the US, it will naturally be borne by the user. This will impact both American and Russian users, primarily companies using American AI systems. Assuming that Russian business uses Claude, **100** employees address it **5** times a day on the average. However, 1 request requires on average 2500 incoming and 1000 outgoing tokens (this is approximately how much it "costs" to create a small document). With such a load, the company will currently pay just over Rb **851.000** per year, and with the introduction of the tax, it will be almost Rb **878.000.**[1] Not much, but not little either.

YESTERDAY

2018-2026

South Korea, Singapore, Germany

Countries develop mechanisms to help workers adapt to automation: they reduce tax breaks for automation, stimulate business spending on training, and compensate for lost earnings due to retraining

TODAY

August 2026

US, Brazil: draft laws on AI taxes and labor protection

In the US and Brazil, there are proposals to introduce a tax on transactions involving large AI models if the AI replaces human workers. The proceeds would be used to create new jobs in socially significant sectors

TOMORROW

Countries will develop funding sources for new jobs to replace those being replaced by AI, including through employers and AI developer and provider companies. Large companies implementing AI (especially in the IT, financial, pharmaceutical, and transportation sectors) may be subject to taxes. Regulators will have to address challenges of calculating how companies benefit from replacing workers with AI and how to prove the link between AI implementation and layoffs.

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[1] 100 employees 5 inquiries each, 2500 incoming and 1000 outgoing tokens, 22 working days per month on the average, 12 months = 100 * 5 * 22 * 12 * 2500 or * 1000 = 330 mn incoming or 132 mn outgoing tokens per year. At the rate for Claude Fable 5.1 at $10 for 1 mn incoming and $ 50 for 1 mn outgoing tokens and the US dollar rate of exchange at Rb 86, accordingly we get:
Incoming tokens: 330 mn * 10 = $3 300
Outgoing tokens: 132 mn * 50 = $6 600
Total: 9 900 * 86 = Rb 851 400 per year.
To compensate the 3% tax, Anthropic should raise the prices by 3.1% (1,031 - 3% = 1). Thus, new price list will account for 851 400 * 1.031 = Rb 877 793,4, i.e. price hike will amount to Rb 26.4.

Digital windfalls need to be shared

Large technological companies are forced to pay to news outlets

Author: Olga Soldatkina

Digital platforms are not only super-accumulators of users' attention, but also recipients of super-income from managing data and digital content.

51.5%

Google user queries are answered by AI, which has reduced the click-through rate of search results by

54%

As a result, foreign legislators are increasingly forcing platforms to share their revenues with authors, media outlets, and other content creators, inventing mechanisms for their forced redistribution.

Thus, in Australia in August 2026, a package of laws, the "New Journalism Fee Scheme", was adopted, which introduces a special levy on large media platforms with a monthly audience of more than 5 mn Australian users and search engines with an audience of 10 mn users.[1] These criteria include Google (search and YouTube), Meta[2] (Facebook, Instagram, Threads), and Microsoft (LinkedIn), while AI search services such as ChatGPT, Microsoft Copilot, and Perplexity do not yet meet the thresholds.

The platform charges a **2.75%** fee on digital advertising revenue exceeding AUD **250** mn. The money is then redistributed to news outlets that are losing revenue for their news content due to lost user traffic.

The problem of lost user traffic has affected many publishing houses around the world.

While large publishers have lost an average of 22% of their traffic over the past 3 years, for small publishers the loss amounts to

60%

To distribute money, a target fund has to be set up, the funds from which will be distributed among publishing houses in proportion to the number of journalists employed by them.

10% of the proceeds are retained for grants to fund journalistic projects.

At the same time, there is an alternative: the platform can directly pay news publishers a portion of its revenue under a direct funding agreement.

The fee is then reduced by the amount already paid. To qualify for the expense offset, the platform must enter into at least **8** such funding agreements with news publishers.

Moreover, the terms of the offset are deliberately more attractive: providing funding to news publishers under the agreement turns out to be 1.5 times cheaper than paying the fee.[3]

Australia's approach is driven by the fact that major tech companies generate billions in revenue from Australian audiences while paying relatively little tax. For example, in 2025, Google and Meta earned $**11 bn** from advertising in Australia, having paid only AUD **140 mn** taxes. The tax allows news publishers to receive over AUD **600 mn** annually.

This trend affects news outlets worldwide. Italy has previously taken steps to help news publishers recover lost revenue from tech giants. In 2023, with the adoption of the copyright law, rules were introduced for determining fair compensation for the use of

[1] 13 Administration Bill; 7(1)(b) Administration Bill.

[2] Owned by Meta Platforms Inc., a company recognized as extremist and prohibited from operating in the Russian Federation.

[3] The deduction is made as follows. A 2.75% fee is calculated from advertising revenue. The fee is called S. From this, the amount of direct funding for publishers, N, can be deducted. In this case, a 150% coefficient is applied to the deduction. This means that not just N, but 1.5N is deducted from the S fee. As a result, the company can fund publishers with a smaller amount than the fee stipulated by the deduction coefficient by applying a reduction coefficient. It is even more profitable to support small and medium-sized news companies, for whom a 200% coefficient is applied.

journalistic publications. Digital platforms using news content are now required to negotiate with publishers on the financial terms for the use of their content.

In contrast to the Australian approach, the Italian regulator limited itself to forcing negotiations on remuneration and determining the calculation procedure for calculating fair compensation.

In Russia, initiatives to support news outlets that are losing traffic due to user retention on large digital platforms have not yet been considered.

Importantly, the redistribution of excess revenues is not limited to news content. For example, in the EU, back in 2018, the Audiovisual Media Services Directive allowed states to collect contributions from national and international streaming services (such as Netflix) to fund national film production.

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What is next?

If Russia were to introduce a **2.75%** levy (as in Australia) on digital advertising revenue for platforms with revenues exceeding Rb**15** bn (or 250 mn Australian dollars at the exchange rate in September 2026), the obligation would primarily apply to Yandex and VK, with advertising revenues for 2025 of Rb **449.1 bn** and Rb **98.3** bn, respectively.

The total revenue would be Rb **12.34** bn from Yandex and Rb **2.7** bn from VK (2.75% of advertising revenue). These funds (≈Rb **15.04** bn) could be distributed among publications, especially SMEs, for example, to support publications in the languages of individual ethnic groups in Russia, grants for independent journalistic projects, support for print media, or support for media outlets entering foreign markets.

YESTERDAY

2018-2023

Italy: platforms pay for news content
EU: streaming services finance national film production

Countries are recognizing the problem of content creators losing revenue due to digital platforms. Royalty mechanisms are emerging in the film and news industries.

TODAY

2026

Australia: sharing advertising revenue with news outlets

Compulsory instruments for the redistribution of excess profits from platforms using news content are being introduced in support of national journalism.

TOMORROW

Digital platform revenues are being redistributed to benefit industries whose income and employment are changing under the influence of digitalization and AI – culture, film, music, creative industries, and other sectors.

News **in August 2026** which we found interesting.[1]

- Russia has expanded patent protection for digital developments. Copyright now covers not only computer programs but also those for other devices that use algorithmic information processing (for example, firmware for smart speakers, robot vacuum cleaners, etc.).

- ChatGPT is classified as a "very large search engine" under the EU Digital Services Act, with over 159.1 million monthly users in the EU. ChatGPT must now meet a number of requirements, including an annual risk assessment, including for algorithms, regarding the dissemination of illegal content, harm to the physical and mental health of minors, conducting an external risk audit, providing data to researchers to study systemic risks, etc.
- An Agreement on Electronic Commerce of EAEU Goods has been concluded, which also covers digital goods (phonograms, audiovisual works, etc.). The Agreement also establishes general rules for consumer protection, including the return of goods and money; the EEC plans to develop requirements for marketplace offers and the procedure for amending them.

- The US Treasury Department has proposed regulations for the GENIUS Act: starting in 2027, only licensed issuers, as well as foreign issuers from countries with comparable regulations who have registered with the regulator, will be able to issue and sell stablecoins to US citizens. Starting in 2028, the sale of stablecoins issued by unregistered issuers to US citizens will be prohibited.

- In the US, the Commodity Futures Trading Commission (CFTC) has solicited market opinion on allowing derivatives on computing power (compute). The underlying asset for the derivative could be access to AI power, for example, hourly rental of an accelerator. Essentially, computing power is becoming a commodity, like oil or electricity. The market for computing power as a service is already valued at $430 bn–$1.3 trillion, or 1.4–4% of the US GDP.

[1] Since 2025, the Gaidar Institute has been developing a digital platform for analyzing news in Russia and globally on the topic of digital economy regulation – DIgiReg. The news presented has been selected by experts, in part based on an analysis of the platform's data.

DIGEST