

18 March 2015



On 8 March 2015 the President of the Russian Federation signed Federal Law No. 56-FZ “On amendments to Article 13.2 of the Federal Law “On the legal position of foreign citizens in the Russian Federation” and to Article 6 of the Federal Law “On amending the Federal Law “On the legal position of foreign citizens in the Russian Federation” and certain other legislative acts of the Russian Federation (hereinafter “the Law”).

The Law concerns changes to the procedure for determining the amount of salary for highly qualified specialists (hereinafter “HQS”) and changes to the procedure of the issuance and renewal of patents.

The provisions of the Law concerning salaries come into force 45 days after its publication, more precisely, on 23 April 2015.

The provisions concerning the issuance of patents come into effect on 9 March 2015.

## The procedure for determining the amount of salary for HQSs

Now the minimum wage rate for HQSs is calculated not annually but monthly:

- 1) **Not less than RUB 83 500 per calendar month** – for HQSs engaged in scientific or educational work, whose salary was settled at not less than RUB 1 million per year;
- 2) **Not less than RUB 83 500 per calendar month** – for HQSs who work on the territory of the Republic of Crimea and the federal city Sevastopol, whose salary was settled not less than RUB 1 million per year;
- 3) **Not less than 58 500 per calendar month** – for HQSs employed by residents of innovation special economic zones, whose salary was settled at not less than RUB 700 thousand per year;
- 4) **Not less than RUB 167 000 per calendar month** – for other HQSs, whose salary was settled at not less than RUB 2 million per year.

The Law also stipulates that if a HQS has a break (intermission) in their employment in the Russian Federation because of disease, unpaid leave or other circumstances due to which no wage payments were made or were made partially during the intermissionary period, the conditions of the employment of the HQS concerning the amount of salary is considered to have been complied with if the total amount of their salary for three calendar months during the reporting quarter is three times the monthly amount of the HQS's salary.

Thus, the reporting period is the quarter (3 months). The total amount of salary for such a quarter shall not be less than the established minimum (for example, RUB 501 000 for the normal HQS category).

If the condition of wage payment for HQSs is not complied with, in our opinion, it will be a breach of migration legislation.

#### **The provisions concerning the issuance and the renewal of patents.**

The Head of the supreme executive body of a Russian federal subject on the territory of which, more than 300 000 patents were issued in 2014, is entitled to apply to the Federal Migration Service (hereinafter "FMS") to prolongate the validity period of patents issued in 2014. Based on the abovementioned application, the FMS takes decisions on the prolongation of the validity of patents on the territory of the Russian federal subject.

When considering the the renewal of patents, the validity period of a patent issued in 2014 on the territory of the Russian Federation is considered

to be prolonged for the period for which personal income tax (hereinafter "PIT") was paid in a fixed advance payment and to be valid from the date of the tax payment.

Herewith, the general validity period of the prolonged patent shall not be more than 12 months at the date of its issuance.

Therefore, in case of PIT payment for the prolonged period, the validity of the patent can automatically be prolonged by a corresponding decision of the FMS.

In this case there is no need for a personal appeal to the FMS.

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We hope that you will find the information in this issue both interesting and useful. Our specialists are prepared to answer any questions you may have with regard to the contents of this issue.

# Contacts

If you have any questions with regard to the information provided in this review, please feel free to contact our Tax & Legal specialists:

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