



ProsperoScope Prospects, comments, solutions

Introduction

On 24 November 2014, Federal Law № 376-FZ “On amending Parts I and II of the Russian Federation Tax Code (in respect of taxation of the profits of controlled foreign companies) (hereinafter - the "Law") was signed by the President of the Russian Federation. The Law, which will enter into force as of 1 January 2015, will introduce in the legislation a package of measures aimed at ensuring a "deoffshorisation" of the Russian economy and, as such, new rules regarding the taxation of income derived by foreign companies.

The Law introduces changes to the Russian Tax Code in five distinct areas, which were described in detail in our legislative bulletin Legislative Tracking in Focus of [27 November 2014](#). We enclose the newsletter for your information.

1 December 2014

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We hope you find this information useful and interesting. If you have any questions, please feel free to ask.

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