



LT Digest

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Legislative initiatives

President of Russia signs package of federal laws

- Federal Law No. [127-FZ](#) on countermeasures in response to anti-Russian sanctions (for more details, please refer to LT Digest of [14 - 18 May 2018](#) and LT in Focus of [28 May 2018](#))
- Federal Law No. [137-FZ](#) of 4 June 2018, streamlining the tax treatment of profit generated by the owners of marine vessels built by foreign shipbuilders and registered in the Russian international ship register
- Federal Law No. [123-FZ](#) of 4 June 2018, establishing a financial ombudsman service
- Federal Law No. [132-FZ](#) of 4 June 2018, clarifying the usage of bank accounts, denominated in precious metals, in clearing and settlement operations.

[Official Internet Portal for Legal Information](#)

President approves national anti-money laundering roadmap

The roadmap describes the key risks related to money laundering and terrorism financing and sets objectives and priorities of the national AML/CTF system.

[Official website of the Russian State Duma](#)

[President of Russia signs package of federal laws:](#)

[President approves national anti-money laundering roadmap](#)

[Russian Government finalises fiscal system roadmap for upcoming six years](#)

[Russian Federal Tax Services \(FTS\) to collect information from large taxpayers in preparation for automatic exchange of CbC reports](#)

[Russian State Duma to ratify agreement on labelling goods in the EAEU](#)

[Bill on residence permit procedures for foreign nationals submitted to Russian State Duma](#)

[Russian State Duma to consider clamp down on suspicious activities of banks](#)

[Russian Ministry of Labour expands list of companies to go paperless](#)

[Food colour labelling pilot kicks off on 1 June 2018](#)
[Central Bank of Russia \(CBR\) releases financial market priorities for 2019–2021](#)

[Product labelling law delayed](#)

[Russian Ministry of Agriculture proposes refining list of goods requiring veterinary e-certificates](#)

[Central Bank of Russia preserves its key rate](#)

[Migration to electronic vehicle title certificate in EEU pushed back to 1 November 2019](#)

[Government releases official review of bill on cancellation of national roaming](#)

[Government temporarily bans exports of semi-finished leather goods](#)

[Russia bans Belorussian milk imports in containers over 2.5 litres](#)

[MinFin declares income from crypto transactions subject to PIT](#)

[FTS reaffirmed the requirement to include Russian-sourced active income into withholding tax calculations](#)

[Russian Government proposes raising VAT from 18 to 20 percent](#)

[Russian State Duma re-works bill on penalties for adherence to foreign sanctions](#)

[Russian Government to repeal concept of consolidated group of taxpayers](#)

Russian Government finalises fiscal system roadmap for upcoming six years

The roadmap envisages the following key changes:

- To raise VAT to 20 percent starting from 1 January 2019;
- To preserve VAT relief for services and products of social significance (a 10 percent VAT rate for food, children's products and medicine, and domestic flights);
- To reduce the timeline of desk audits of VAT refunds;
- To repeal tax on movable property;
- To freeze employers' mandatory pension contributions at 22 percent and 10 percent once the statutory chargeable base cap is reached;
- To abandon the concept of a consolidated group of taxpayers;
- By 2025, to finalise the tax maneuver in the oil industry, i.e. repeal oil and oil product export duties and increase the MET on oil and gas condensate;
- Effective 1 June 2018, to temporarily decrease excise tax on gasoline and diesel; and
- To change the structure of excise tax allocation to the federal and regional budgets.

[RBC daily](#)

Russian Federal Tax Services (FTS) to collect information from large taxpayers in preparation for automatic exchange of CbC reports

The FTS has mandated territorial tax authorities to collect information from constituent entities of multinational enterprise groups registered locally as large taxpayers (nationwide or regional).

The regulator has underlined that the questionnaires are meant to protect the taxpayer's interests and their submission is voluntary.

Attached to the letter are recommended document forms and a list of the largest multinational enterprise groups that must receive the questionnaires on a priority basis.

[Garant: Prime](#)

Russian State Duma to ratify agreement on labelling goods in the EAEU

The agreement regulates the use of uniform product labels across the EAEU.

The Agreement signed on 2 February 2018 in Almaty regulates the use of uniform product labels across the EAEU.

The document applies both to businesses and to sole traders engaged in the production and/or sale of goods to be labelled and certain other categories.

For more details about the content of the draft, please refer to LT Digest of [5 - 11 February 2018](#).

[Official website of the Russian State Duma](#)

[First results of tax free pilot in Russia](#)

[Tax free shopping to be made available throughout Russia](#)

[Initiative to reschedule electronic veterinary certification](#)

[Tax maneuver in oil industry to be completed in 2019 - 2024](#)

[Russian Ministry of Economic Development to prepare business climate turnaround strategy](#)

[Government to pilot labelling of finished dairy products from 1 July 2018](#)

[Blockchain-based financial messaging system on its way](#)

[Russian Government finalises pension reform parameters](#)

[Digital financial asset package amended](#)

[Cryptocurrency private banking to be tested on CBR sandbox](#)

[Federal Tax Service and Union of Alcohol Producers sign cooperation memorandum](#)

[Moscow City Court reaffirms the legitimacy of Telegram blocking across Russia](#)

[Dutch Ministry of Finance publishes legislative proposal with exclusions from fiscal unity regime](#)

[European Commission releases detailed proposal for fraud-proof definitive VAT system](#)

Bill on residence permit procedures for foreign nationals submitted to Russian State Duma

According to the bill, a foreign national will be able to get a non-quota temporary residence permit conditional upon a marriage with a Russian national in the region of such Russian national's residence.

Foreign nationals acknowledged legally incapacitated, but having capable children holding Russian citizenship can be issued non-quota permits to reside only in the same location as their children.

The document proposes to apply the same rule to:

- An incapacitated parent holding Russian citizenship
- A child holding Russian citizenship
- Children aged 18 and over who hold Russian citizenship and are acknowledged legally incapacitated or having limited legal capacity.

In accordance with the existing laws, non-quota temporary residence permits are not linked to the residence of spouses, children or parents holding Russian citizenship.

[Official website of the Russian State Duma](#)

Russian State Duma to consider clamp down on suspicious activities of banks

In particular, the bill proposes charging banks up to one percent of equity for engaging in suspicious activities.

The existing penalties range from 0.1 percent of the minimum charter capital of a bank to 1 percent of the minimum paid up capital, but not more than one percent of the charter capital of a bank.

[Official website of the Russian State Duma](#)

Russian Ministry of Labour expands list of companies to go paperless

The list now includes AO Alfa-Bank, OOO Company Tensor, OOO Agrotorg, OOO SIBUR, and PAO Tatneft.

[Official website of the Russian Ministry of Economic Development](#)

Food colour labelling pilot kicks off on 1 June 2018

OOO Unilever Rus became the first pilot participant that marked its products with the 'zero trans fat' labels and labels with fat content breakdown.

One of Russia's largest retailers, X5 Retail Group, will also be joining the project.

Food colour labelling guidelines were earlier released by Rospotrebnadzor.

[Official Rospotrebnadzor website](#)

Central Bank of Russia (CBR) releases financial market priorities for 2019–2021

To name but a few:

- To develop a customer identification platform, enabling the remote provision of retail financial services via the Single Identification and Authentication System and the Single Biometrics System
- To foster electronic document exchange between the CBR, financial market players, individuals, and legal entities
- To create a legal framework regulating the distribution of digital financial assets
- To establish a unified 'Know Your Client' platform
- To gradually shift to the XBRL standard for regulatory reporting to the CBR and to expand the functionality of personal accounts of financial market participants
- To take part in developing and foster the implementation of ISO 20022 to reduce the costs of financial market players and expedite both domestic and cross-border financial transactions
- To implement a financial marketplace platform, enabling the remote sales of financial products (services) and registration of financial transactions
- To boost the development of long-term financing
- To reform the regulation of audit activities and streamline the regulatory framework for the derivatives market.

The proposal will be finalised after consultations with the professional community and the government approval.

The CBR expects to approve the final version of the document and the implementation roadmap by the end of 2018 – early 2019.

[Official Russian Central Bank website](#)

Product labelling law delayed

The Government proposed to postpone the entry into force of Federal Law No. [487-FZ](#) of 31 December 2017, aimed at streamlining of product labelling, from 1 January 2019 to 1 January 2020.

For more details on the law, please refer to LT Digest [of 4 - 31 December 2017](#).

[Official website of the Russian State Duma](#)

Russian Ministry of Agriculture proposes refining list of goods requiring veterinary e-certificates

According to the Ministry, consumer-packaged dairy products made from pasteurised (ultra-pasteurised, sterilised) milk for commercial purposes will not require electronic veterinary certification.

The electronic veterinary certification will become mandatory for animal products starting from 1 July 2018.

[Federal draft legislation portal](#)

Central Bank of Russia preserves its key rate

As reported by the Central Bank of Russia on 15 June 2018, its key rate will be preserved at 7.25 percent p.a.

[Official Russian Central Bank website](#)

Migration to electronic vehicle title certificate in EEU pushed back to 1 November 2019

As a reminder, the migration was scheduled for completion by 1 July 2018.

[Garant: legislative tracking](#)

Government releases official review of bill on cancellation of national roaming

The Government will support the [bill](#), if amended in line with the comments it provided (for more details on the bill please see the LT Digest of [26 June – 2 July 2017](#)).

Clarifications from government bodies

MinFin declares income from crypto transactions subject to PIT

The Ministry reminded that currently the Russian legislation does not regulate the legal status of cryptocurrencies.

The Ministry believes that until such status is not determined, Paragraph 1, Sub-Item 2, Item 2, Article 220 of the Russian Tax Code should be used to calculate the taxable income from sale of cryptocurrencies.

In other words, the tax base is defined as the surplus of the total revenue from sale of cryptocurrencies over the total acquisition costs in a given tax period.

[Consultant Plus](#)

Media review

Russian Government proposes raising VAT from 18 to 20 percent

All VAT privileges for basic services and products of social significance will be preserved.

The Government proposes to oblige the mobile operators to provide identical terms of service to subscribers, whether in their home region or outside of it.

This is expected to secure the cancellation of both the intra-network and the national roaming.

[Official website of the Russian Government](#)

Government temporarily bans exports of semi-finished leather goods

The products under Codes 4104 11 and 4104 19 of the EEU's Classifier will be banned for exportation from 10 June to 10 December 2018.

[Official Internet Portal for Legal Information](#)

Russia bans Belorussian milk imports in containers over 2.5 litres

Starting 6 June 2018, Rosselkhoznadzor, Russia's agricultural watchdog, introduces a temporary ban on the importation of milk and certain milk product from Belorussia in containers over 2.5 litres.

The ban will be in place until the safety issues with Belorussian imports are resolved. Supplies in smaller containers continue uninterrupted.

[Official site of the Federal Service for Veterinary and Phytosanitary Surveillance](#)

FTS reaffirmed the requirement to include Russian-sourced active income into withholding tax calculations

The tax regulator noted that the income a foreign company receives from the sale of goods/rights/services in Russia that do not lead to creation of a permanent establishment, although not taxed, are recognised as Russian-sourced income.

Consequently, tax agents should reflect such amounts in withholding tax calculations.

FTS expressed this position several times before (cf. Letters of the Ministry of Finance No. [03-08-05/57611](#) of 7 September 2017, No. [03-08-05/43967](#) of 11 July 2017, and No. [03-08-05/58776](#) of 10 October 2016 and Letter of the Federal Tax Service No. [CD-4-3/13048@](#) of 5 July 2017, to name but a few).

Interestingly, in Case No. [A72-4865/2017](#), the court supported the taxpayer, citing that if no obligation arises under Article 309 of the Tax Code to calculate, withhold, and remit taxes, the taxpayer is under no obligation to report income paid to foreign organisations.

[Consultant Plus](#)

The bill also [proposes](#) keeping a 10 percent VAT rate for food (other than delicacies), children's products, books, manuals and medicines.

[Kommersant](#)

Russian State Duma re-works bill on penalties for adherence to foreign sanctions

The new wording is expected to be introduced by State Duma Speaker Vyacheslav Volodin at the upcoming Legislative Council meeting.

The updated bill has not yet been officially published or disclosed.

[*Kommersant*](#)

Russian Government to repeal concept of consolidated group of taxpayers

The concept will be abandoned starting from 2023, Prime Minister Dmitry Medvedev stated at a Russian Government meeting.

The decision is driven by the upcoming cancellation of control over domestic transfer prices.

[*Vedomosti*](#)

First results of tax free pilot in Russia

According to the Russian Ministry of Industry and Trade, tax-free products worth RUB 350 million were sold during the first two months of the pilot.

Starting from 10 April 2018, tax refunds were claimed by more than 2,500 individuals from 100 countries. Chinese buyers account for a half of the amount, followed by the US and Israeli citizens with a share of five and four percent of the total sales respectively.

The tax-free regime is now applied by 130 retailers.

As the next step, special software will be implemented to enable paperless document exchange between the retailers, tax-free operators, the customs, and the tax authorities.

[*Official website of the Russian Ministry of Industry and Trade*](#)

Tax free shopping to be made available throughout Russia

According to Minister of Industry and Trade Denis Manturov, after the pilot project is over, tax free shopping will be made available throughout Russia.

Starting from 10 April 2018, tax free shopping is being piloted in Moscow, St Petersburg, Krasnodar Region, and Moscow Region.

Mordovia, Tatarstan, Volgograd, Kaliningrad, Nizniy Novgorod, Rostov, Samara, and Sverdlovsk Regions will join the pilot already this year.

[*Vedomosti*](#)

Initiative to reschedule electronic veterinary certification

The Retail Companies Association, the Association of Independent Retailers, Soyuzmoloko, the National Association of Meat Processors, OPORA Russia, the Union of Consumer Market Participants, the Committee of the Moscow Chamber of Industry and Trade, RusBrand and the Ice Cream Union call for postponing the Electronic Veterinary Certification ("EVC").

In their opinion, EVC must be introduced gradually through a number of test runs and postponed until 1 July 2020 for products that do not have veterinary certificates.

The lobbyists also propose to consider replacing e-certificates with an alternative track&trace mechanism and do not charge penalties for breaches caused by technical failures for a year.

Rosselkhoznadzor insists on launching the system effective 1 July 2018.

[*Rossiyskaya gazeta*](#)

Tax maneuver in oil industry to be completed in 2019 – 2024

The Russian Government agreed that the reform will be finished in 2019–2024 and approved a gradual decrease of export duties over six years, starting from 2019.

The export duty (now charged at 30 percent) will be eventually cancelled and the mineral extraction tax – increased.

In the first post-manuever completion year, the budget will receive nearly RUB 80 billion in extra tax revenue and the total six-year collections from the industry will amount to RUB 1.6 trillion.

[*Kommersant*](#)

Russian Ministry of Economic Development to prepare business climate turnaround strategy

A roadmap called 'Business climate transformation' will feature 14 priority areas, such as ownership protection, taxation, human capital and productivity, entrepreneurial activity, urban development, territorial planning, customs and international trade, export and corporate governance improvement.

In particular, the provisional version of the roadmap provides for creating a single regional portal for utility companies, updating the land use and development regulations to exclude redundancies, switching from land categories to territorial zoning, simplifying the cadastral registration, and fostering electronic customs filings.

The plan also calls for reducing the penalties for untimely repatriation of export proceeds, implementing the automatic release of electronic customs declarations, repealing the requirement to translate documents from English into Russian, improving the customs risk management and the mechanism for proving zero VAT rate eligibility by exporters.

The tax administration measures raising the tax burden for business will not come into effect until a year after their approval (the effective date must in any case be 1 January).

Other proposals include involving the business community into assessing the tax incentives by their efficiency and relevance, reducing the VAT refund timeline, and granting tax exemptions for idle equipment under reconstruction that does not generate income.

The new roadmap is expected to be presented to the Russian Government by mid-August 2018.

[RBC daily](#)

Government to pilot labelling of finished dairy products from 1 July 2018

The pilot to be operated by the Advanced Technologies Centre (ATC) will be run in several stages until 30 June 2019.

According to the internal sources, the ATC system is viewed as an alternative to electronic veterinary certificates for packed dairy products.

Furthermore, starting from 1 July 2018, dairy products will be subject to electronic veterinary certification in the Mercury system operated by Rosselkhoznadzor.

The ATC system might be integrated with Mercury, the latter to track raw milk from a farm to a plant, while the former to monitor it from the plant to the buyers.

A number of businessmen volunteered to participate in the pilot on the condition that finished dairy products will not be subject to the electronic veterinary certification.

[Kommersant](#)

Blockchain-based financial messaging system on its way

Fintech is about to beta-test a blockchain-based prototype financial messaging system.

The project will be joined by the members of the Association of Corporate Treasurers bringing together the leading market players. All Fintech members have also been invited to participate.

The key project task is to expand the financial messaging system by introducing single-format prototype products developed during the test run. Such prototypes will be developed as part of blockchain projects implemented by Fintech's largest member banks – the distributed register of digital bank guarantees, de-centralised depositary system for the registration of mortgages and digital letters of credit.

The pilot will be launched in 3-4Q 2018.

[Kommersant](#)

Russian Government finalises pension reform parameters

Effective 2019, the legal pension age will be gradually increasing to 65 in 2028 for men and 63 in 2034 for women.

Eligible categories will preserve their benefits.

Citizens with a long employment record (40 years for women and 45 for men) will be able to retire two years earlier than the statutory age.

[RBC daily](#)

Digital financial asset package amended

Three basic bills setting up a legal framework for the new digital economy industry were brought into consistency prior to the State Duma's second reading.

They no longer contain the "digital money" concept and define financial assets as a "digital right", not property.

The documents are also planned to regulate the tax treatment of the digital rights.

As a reminder, bills No. [419059-7](#) on digital financial assets (for more details, please refer to LT Digest of [23 - 29 April 2018](#)), No. [424632-7](#) on digital rights (for more details, please refer to LT Digest of [26 March - 1 April 2018](#)), No. [419090-7](#) on crowdfunding (for more details, please refer to LT Digest of [23 - 29 April 2018](#)) passed the Russian State Duma's second reading on 22 May 2018.

The amendments have not yet been officially published.

[Kommersant](#)

Cryptocurrency private banking to be tested on CBR sandbox

Sberbank and Alfa-Bank will test the service of private banking for investors wishing to work with cryptocurrencies. The pilot will be launched in the regulatory sandbox of the Central Bank of Russia.

The tested products are algorithmic solutions for investment portfolios consisting of six major currencies.

The banks intend to offer their private clients an absolutely transparent way to enter the digital assets market once it is legalised.

[Kommersant](#)

Federal Tax Service and Union of Alcohol Producers sign cooperation memorandum

To fight illegal production and sales of alcohol and ensure fair competition in the Russian alcohol market, the Union will report bad-faith importers and other breaches of the existing legislation to the FTS (Federal Tax Service). It will also red-flag the invalid declarations of conformity of imported sealing products.

[Official site of the Federal Customs Service](#)

Judicial practice

Moscow City Court reaffirms the legitimacy of Telegram blocking across Russia

The Moscow City Court upheld the judgment of the Tagansky District Court of Moscow blocking access to Telegram.

As a reminder, on 13 April 2018, the Tagansky District Court of Moscow [resolved](#) on blocking Telegram across Russia citing its failure to perform its information distributor obligations.

[RBC daily](#)

International taxation news

Dutch Ministry of Finance publishes legislative proposal with exclusions from fiscal unity regime

In accordance with the proposal, fiscal unity (allowing the members of one Dutch group to be treated as a single entity for corporate income tax purposes) would be deemed not to exist for the purposes of application of specific provisions in the Corporate Income Tax Act and the Dividend Withholding Tax Act.

Most provisions will apply retroactively as from 25 October 2017.

For more details, please refer to the Netherlands Tax Alert of [6 June 2018](#).

European Commission releases detailed proposal for fraud-proof definitive VAT system

The document [amends](#) Directive 2006/112/EC in the part concerning the introduction of detailed technical measures for the operation of a definitive VAT system for the taxation of trade between Member States.

Key proposed changes:

- To establish a single online VAT-filing portal
- To ensure consistency of VAT rules for cross-border transactions with the rules applied domestically
- To simplify the invoicing rules, allowing the sellers to prepare invoices according to the rules of their home country, even when trading across borders
- To enable the payment of VAT in the EU member state of the final consumer at the rate of that member state.
- The changes are expected to enter into force on 1 July 2022.

For more details, please refer to the World Tax Adviser of [8 June 2018](#).

Deloitte publications

Thin capitalisation rules: going easy on foreign investors

On 3 July 2018, Bill No. [325651-7](#) that exempts controlled loans raised to finance investment projects in Russia from the thin capitalisation rules passed the Russian State Duma's second reading.

The bill was initiated by the Russian Government and is highly likely to be adopted by the end of the legislators' spring session.

If adopted, the bill will exempt the foreign investors that finance the long-term investment projects of their subsidiaries from the thin capitalisation rules.

For details, please refer to Legislative Tracking in Focus of [3 July 2018](#).

CRS: the time to act is now

The Russian Government Resolution "On Implementation of Automatic Exchange of Financial Account Information with Foreign Competent Authorities ("The Resolution") was officially released on 19 June 2018 and will enter into force a month after its publication.

The adoption of the Resolution has raised many practical questions since the provisions of the document are not fully aligned with the CRS model rules.

For details, please refer to Legislative Tracking in Focus of [20 June 2018](#).

The Russian Federal Tax Service (FTS) further clarifies the applicability of the concept of beneficial ownership of income

On 31 May 2018, the FTS released Letter No. [CA-4-9/8285@](#) 'On consideration of disputes over the application of the concept of beneficial ownership of income'.

The Letter is meant as a guidance for the tax authorities and formalises the approach applied by the FTS and the courts in the tax disputes over the application of the concept of beneficial ownership of income (the Concept).

The Letter contains a number of important comments that should be taken into account by the taxpayers.

For details, please refer to Legislative Tracking in Focus of [6 June 2018](#).

Highlights of anti-sanctions regulations in Russia

On 22 May 2018, the law on reciprocal measures against the USA and other foreign states (the Law) passed the Russian State Duma's third reading, having changed dramatically compared with its first and second versions (for more details, please refer [to LT in Focus of 17 April 2018](#) and [LT Digest of 14 – 18 May 2018](#)).

Bill on criminal prosecution for compliance with anti-Russian sanctions faces major overhaul.

For details, please refer to Legislative Tracking in Focus of [28 May 2018](#).

We hope that you will find this edition interesting and informative. Should you have any questions on this subject, please do not hesitate to contact us.

Best regards,
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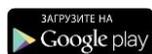


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