

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax and Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St. Petersburg).

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17 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/631488/>

Registering organisations with the tax authorities as taxpayers of sales tax

In this letter, the procedure for registering organisations and individual entrepreneurs with the tax authorities as taxpayers of sales tax is clarified.

Federal Tax Service Letter No. GD-4-3/10382@ of 17 June 2015

15 June 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=146580>

Calculating VAT on sales of additional functions in online games

In this letter, it is clarified that issues related to the allocation of funds received through the sale of additional functions in online games on payments charged for the provision of additional services or for the provision of the rights to use software according to a licensing agreement should be resolved with regard to the specific business situation during tax control measures. The letter additionally recommends that existing court practice be taken into account, including on the case of Mail.ru Games LLC (please note, Mail.ru Games LLC has lost cases on the given issue on three occasions).

Federal Tax Service Letter No. GD-4-3/9734@ of 5 June 2015

16 June 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=146677>

Clarification of the concept of 'transaction' for the purposes of the transition to accounting for sum differences instead of exchange differences

In this letter, the concept of transactions is clarified for the purposes of the transition to accounting for sum differences instead of exchange rate differences. The specifics for the application of the term 'transaction' are not set out by the RF Tax Code for the purposes of profit tax. The RF Ministry of Finance understands the term 'transaction' to mean actions taken by citizens and legal entities as a result of which mutual claims and liabilities arise both

by virtue of the conclusion of an agreement and in the process of shipping goods. Please note in relation to the transitional regulations, the previously effective procedure for accounting for sum differences is applied to transactions concluded before 1 January 2015.

RF Ministry of Finance Letter No. 03-03-06/1/30847 of 28 May 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=146672>

Withholding tax upon payment of income to foreign individuals and entities who are not the actual beneficial owners of the income

In this letter it is clarified that if, a Russian organisation knows that the beneficial owner of income is an individual or entity recognised as an RF tax resident when paying income to a foreign individual or entity, then the paid income is taxed in accordance with the procedure set out for Russian tax residents. However, the Russian organisation does not withhold tax from the paid income provided that a notification about this is submitted to the tax authorities at the place of its registration.

RF Ministry of Finance Letter No. 03-08-13/30229 of 26 May 2015

18 June 2015

Kommersant

<http://www.kommersant.ru/doc/2748874>

Insolvency of strategic enterprises

It is reported that a [draft](#) Federal Law “On the introduction of amendments to the Federal Law ‘On insolvency (bankruptcy)’ and ‘On enforcement proceedings’” has been uploaded to the single portal for draft regulations, with regard to improving the procedures followed in cases of bankruptcy of strategic organisations. In accordance with the draft law, a strategic enterprise is declared insolvent in case of the non-performance of liabilities in excess of five million rubles in a six-month period.

RF Ministry of Finance Letter No. 03-08-13/30229 of 26 May 2015

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