

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).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/deloitte-online-newstoyourdesk.html>. The Legislative Tracking Service is maintained by professionals from Deloitte CIS. This service is for informational purposes only, and the application of its contents to specific situations will depend on the particular circumstances involved.

30 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/633811/>

Exemption from stamp duty on the territory of the Republic of Crimea and the federal city of Sevastopol

Federal Law No. 157-FZ of 29 June 2015 “On the introduction of amendments to Articles 333.33 and 333.35 of the second part of the RF Tax Code” has stipulated that stamp duty does not apply to the state registration of rights to immovable property arising on the territory of the Republic of Crimea and the federal city of Sevastopol until the day on which Federal Constitutional Law No. 6-FKZ of 21 March 2014, enters into force. The exemption from stamp duty on the state registration of rights to immovable property is effective until 1 January 2017.

<http://www.garant.ru/hotlaw/federal/633805/>

Specifics of the procedure for recognising insolvency (bankruptcy) on the territory of the Republic of Crimea and the federal city of Sevastopol

It is reported that Federal Law No. 154-FZ of 29 June 2015 “On the regulation of the specifics of insolvency (bankruptcy) on the territory of the Republic of Crimea and the federal city of Sevastopol and on the introduction of amendments to certain RF regulations” has been adopted. The Federal Law enters into force from the date of its official publication.

<http://www.garant.ru/hotlaw/federal/633803/>

Determining rates of export customs duty on natural gas

RF Government Resolution No. 643 of 29 June 2015 has established the procedure for determining the rates of export customs duty when supplying gas to Ukraine for the period from 1 July to 30 September 2015 inclusive.

29 June 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=100472>

VAT on the transfer of tangible assets to individuals paid for by third parties

In this letter, it is explained that additional VAT is not calculated when transferring tangible assets to individuals paid for by third parties as earnings according to a service contract.

29 June 2015

Official internet portal for legal information

<http://publication.pravo.gov.ru/Document/View/0001201506290012>

Applying a zero rate of corporate profit tax when rendering social services

RF Government Resolution No. 638 of 26 June 2015 has established a list of social services the provision of which allows the application of a zero rate of corporate profit tax. In particular, welfare and social medical and legal services have been included in the list.

29 June 2015

E-justice: catalogue of arbitration cases

http://kad.arbitr.ru/PdfDocument/7cbf707a-cdd8-49f6-b6ae-a5e639a03435/A40-16883-2015_20150626_Postanovlenie%20apelljicii.pdf

Application of the thin capitalisation rules in relation to debts from sister companies

Ninth Arbitration Appellation Court Resolution No. A40-16883/15 of 26 June 2015 on the case of Nestle Rossiya LLC concerning the application of the thin capitalisation rules in relation to debts from sister companies has been published. The court of appeal supported the position of the tax authorities. Please note that the court of first instance also decided in favour of the tax authorities.

No. 12, June 2015

Russian tax courier

Pages 7, 32, 33, 62

Tax authority requests for access to documents

In this Ruling, it is stated that the tax authorities have the right to request taxpayers' documents on the last day of the tax audit.

RF Supreme Court Ruling No. 305-KG15-5540 of 13 May 2015

Calculating personal income tax on travel allowances paid in foreign currencies

In this letter, it is reported that when determining the tax base for travel allowances paid in foreign currencies, the amounts are exchanged into rubles at the exchange rates of the Central Bank of Russia, which are effective on the day of the confirmation of expense report. Please note that the RF Ministry of Finance previously held the same position.

RF Ministry of Finance Letter No. 03-04-07/17023 of 27 March 2015

Personal income tax on foreign currencies

In this letter, it is reported that foreign currency is a type of property and currency conversions (purchases/sales) are subject to tax in the standard procedure for the sale of property. This letter is ambiguous, and the head of the RF Ministry of Finance Anton Siluanov has [commented](#) on the letter.
RF Ministry of Finance Letter No. 03-04-06/8370 of 20 February 2015

Deducting VAT

In this Resolution, it is stated that when calculating profit tax, a seller organisation may include VAT additionally accounted and paid according to the results of a tax audit into deductible expenses, if it did not charge this VAT to the customer.

Arbitration Court of the Volgo-Vyatsky District Resolution No. F01-942/2015 of 7 May 2015

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/ru/about for a detailed description of the legal structure of Deloitte CIS.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.