

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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1 July 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/634015/>

Using model regulations

Federal Law No. 209-FZ of 29 June 2015 stipulates that legal entities may use model regulations in their activities. The Federal Law enters into force 180 days after the day of its official publication. Certain regulations enter into force on 1 January 2016.

<http://www.garant.ru/hotlaw/federal/634010/>

Performing currency operations between resident exporters and financial agents

Federal Law No. 181-FZ of 29 June 2015 stipulates that resident exporters and financial agents (factors) may perform currency operations as part of factoring agreements. The Federal Law enters into force 180 days after the day of its official publication.

30 June 2015

Official internet portal for legal information

<http://publication.pravo.gov.ru/Document/View/0001201506300074>

Adjusting the procedure for providing tax benefits on profit tax for residents of the Special Economic Zone in the Kaliningrad region

Federal Law No. 178-FZ of 29 June 2015 “On the introduction of amendments to Article 288 of the second part of the RF Tax Code” has adjusted the procedure for the provision of tax benefits on profit tax for residents of the Special Economic Zone in the Kaliningrad region. In particular, the beneficial tax rate applied to residents of the Special Economic Zone in the Kaliningrad region is 0% for the first six years and 50% of the general profit tax rate for the following six years. The beneficial tax rate is applied starting from the tax period in which the legal entity was included in the unified register of residents of the Special Economic Zone in the Kaliningrad region. This procedure extends to legal relationships arising since 1 April 2006.

30 July 2015

Official website of the RF Supreme Court

http://www.supcourt.ru/Show_pdf.php?id=10128

Determining the cadastral value of property

RF Supreme Court Resolution No. 28 of 30 June “On several issues arising during courts’ deliberation of cases disputing the results of the determination of cadastral value of property” has been published. Please note that, currently, cadastral value is often determined without taking into account the individual specificities of property items leading to overstatement of the cadastral value in comparison with the market value.

1 July 2015

Vedomosti

<http://www.vedomosti.ru/business/articles/2015/07/01/598746-rzhd-mozhet-poluchit-igoti-dlya-passazhirskih-perevozok>

Possible changes to VAT rates on passenger rail transport

It is reported that the RF Ministry of Finance has been requested to investigate the possibility of extending the period of the application of a zero rate of VAT on suburban transport until 31 December 2017 and of lowering the VAT rate on long-distance passenger rail transport to 10% (a rate of 18% is currently applied).

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