

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/634126/>

Amendments to the legal regulation of the activities of legal entities

Federal Law No. 210-FZ of 29 June 2015 has clarified regulations of the RF Civil Code concerning the bodies of legal entities, shareholders' agreements, the responsibility of the parent company for deals concluded by its subsidiaries and also the keeping a register of shareholders of a public joint-stock company and the performance of the functions of the count committee. Furthermore, amendments have been introduced to the Federal Law "On joint-stock companies" aimed at bringing its regulations in line with the RF Civil Code in a part related to regulating the activities of legal entities.

<http://www.garant.ru/hotlaw/federal/633968/>

Creating a unified register of Russian software

Federal Law No. 188-FZ of 29 June 2015 has introduced a unified register of Russian software and databases, and also established the respective criteria for their inclusion in the register, the amendments were introduced in order to provide government support. Software and databases which are included in the register are recognised as originating in the Russian Federation. The Federal law enters into force on 1 January 2016.

<http://www.garant.ru/hotlaw/federal/633983/>

Raising fines on the disclosure of commercial, banking and tax secrets

Federal Law No. 193-FZ of 29 June 2015 has established higher fines for the illegal receipt and disclosure of information constituting commercial, banking or tax secrets.

2 July 2015

Garant: Prime

<http://www.garant.ru/products/ipo/prime/doc/71007714/>

Federal Tax Service clarifications on the application of the trade duty

In this letter, the provisions of the effective legislation on the trade duty are clarified in detail, including registration as a payer of the trade duty,

calculation and payment of the trade duty, and other issues in calculating and administering the trade duty.

Federal Tax Service Letter No. GD-4-3/11229@ of 26 June 2015

1 July 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=147226>

Conducting tax control in relation to transactions between related parties

In this letter, it is reported that the transactions which are not recognised as controlled, and transactions in which the amount of income does not exceed the limit stipulated by the RF Tax Code, cannot be the subject to tax control on the compliance of prices with market, both within the audits conducted by the Federal Tax Service, and within field and in-house tax audits.

RF Ministry of Finance Letter No. 03-01-18/35527 of 19 June 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=147204>

VAT exemptions on the conclusion of swap contracts whose underlying assets are goods subject to VAT

In this letter, it is reported that swap difference is not subject to VAT if it does not represent a payment for an underlying asset in accordance with the conditions of the swap agreement.

RF Ministry of Finance Letter No. 03-07-11/34605 of 16 June 2015

30 June 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/B8A0EB69AA3F74C143257D49002B0F4E/\\$FILE/597862-6.pdf?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/B8A0EB69AA3F74C143257D49002B0F4E/$FILE/597862-6.pdf?OpenElement)

Creating a unified informational resource for property

It is reported that the RF State Duma is deliberating draft law No. 597863-6 "On the state registration of property". In particular, a unified informational resource for property will be created, which will consolidate the unified state register of property rights and the state cadastre.

1 July 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/C13BC5E7F030EA2343257E3F0028C25E/\\$FILE/788111-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/C13BC5E7F030EA2343257E3F0028C25E/$FILE/788111-6.PDF?OpenElement)

Changing the system of arbitration proceedings

It is reported that the RF State Duma is deliberating draft law No. 788111-6 "On arbitration (arbitration proceedings) in the Russian Federation". The draft law envisages the detailed regulation of issues relating to the conclusions of

arbitrational agreements and the determination of general requirements of individuals and entities appearing as arbitrators.

2 July 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/5B9C70F1EC55540743257E760049218A/\\$FILE/829527-6_30062015_829527-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/5B9C70F1EC55540743257E760049218A/$FILE/829527-6_30062015_829527-6.PDF?OpenElement)

Possible introduction of progressive rate for personal income tax

It is reported that draft law No. 829527-6 “On the introduction of amendments to Chapter 23 of the second part of the RF Tax Code” has been introduced to the RF State Duma proposing the introduction of progressive personal income tax rates depending on income received. The minimum tax rate will be 0% for income up to 120 thousand rubles per annum, the maximum rate will be 28% for income over 500 million rubles per annum.

2 July 2015

Official internet portal for legal information

<http://publication.pravo.gov.ru/Document/View/0001201507020006>

Forms of statements on accounts for taxes, duties, penalties, fines and interest

Federal Tax Service Order No. MMV-7-17/227@ of 5 June 2015 has introduced new forms of statements on accounts for taxes, duties, penalties, fines and interest, the procedure for filling them in and the format for their submission in electronic form.

1 July 2015

Official website of the RF Supreme Court

http://www.supcourt.ru/Show_pdf.php?id=10135

Opinion of the RF Supreme Court on calculation of personal income tax based on expenses

The regular review of the court practice of the RF Supreme Court has been published, in which the Court reconsidered practice for the charging personal income tax on the expenses of a taxpayer if they exceed the declared income. In particular, the RF Supreme Court stipulated that the amount of funds spent by a taxpayer on the acquisition of property cannot be considered an object for personal income tax. Furthermore, the RF Supreme Court noted that an individual's receipt of income, which is subject to personal income tax, should be proven by the tax authorities considering general principle of good faith of the taxpayers and the presumption of their innocence.

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