

Legislative Tracking



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1 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/628538/>

Procedure for exemptions from advance excise payments

Amendments to part one and chapter 22 of part two of the RF Tax Code are being introduced by draft federal law No. 804893-6. The document introduces the procedure for exemption for advance excise payments. The federal law comes into force on 1 July 2015 but not earlier than the next tax period for excise. The procedure for exemption relates to excise for which tax payers receive bank guarantees after 1 July 2015.

2 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/628589/>

Export customs duties on alloys and products made of precious metals

Import customs duties on separate alloys of precious metals (classification code FEACN EEU 2843 90 900 0) and products made of precious metals (classification code FEACN EEU 7115 90 000 0) are being introduced at 6.5% of their customs value by RF Government Resolution No. 514 of 29 May 2015. The Resolution is effective until 1 August 2016 inclusive.

<http://www.garant.ru/hotlaw/federal/628576/>

Forms of documents compiled during tax audits

The forms of documents compiled during tax audits, the discovery of tax offences or the taking of interim measures have been updated by Federal Tax Service Order No. MMV-7-2/189@ of 8 May 2015.

3 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/628728/>

Lifting import customs duties on UAVs

A zero import duty rate is being introduced for certain kinds of UAVs (classification code FEACN EEU 8802 20 000 8) and engines (classification code FEACN EEU 8407 10 000 2) for them by Council of the Eurasian Economic Commission Decision No. 26 of 28 May 2015. The Decision enters

into force 10 days from the date of its official publication and remains effective until the end of 2016.

<http://www.garant.ru/hotlaw/federal/628729/>

Lifting import customs duties on certain kinds of rail cars

A zero import duty rate is being introduced for certain kinds of rail power cars or unpowered cars (classification codes FEACN EEU 8603 10 000 2, 8605 00 000 2) by Council of the Eurasian Economic Commission Decision No. 25 of 28 May 2015. The rate remains effective until 31 December 2016 inclusive.

<http://www.garant.ru/hotlaw/federal/628758/>

Lifting import customs duties on certain kinds of sheets and films made of polymers

A zero import duty rate is being introduced for sheets made of polymers of styrene and certain kinds of film made of polymers of vinyl chloride and polyethylene terephthalate by Council of the Eurasian Economic Commission Decision No. 23 of 28 May 2015. This rate remains effective until 31 December 2016 inclusive. The Decision enters into force 30 days from the date of its official publication.

1 June 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8547/>

Temporary form of account ledger for reports on the payment of income to foreign individuals/legal entities/foreign structures without legal personality, the beneficial owner of which is an RF resident

In this letter the development of a temporary form of account ledger for reports on the payment of income to foreign individuals/legal entities/foreign structures without legal personality, the beneficial owner of which is an RF resident, is reported.

Federal Tax Service Letter No. GD-4-3/8798@ of 25 May 2015

3 June 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8555/>

Registration of organisations by the tax authorities at the address of their property during reorganisations

In this letter clarifications are provided on the registration of Russian organisations by the tax authorities at the address of their property during reorganisations.

Federal Tax Service Letter No. SA-4-14/6905@ of 22 April 2015

29 March 2015

Ekonomika i zhizn. Accounting supplement

Pages 3, 12, 14

Amending the procedure for revaluing fixed assets in accounting policies

In this letter it is reported that in case of changes to the conditions of leading business activities of the emergence or other factors which could have a substantial influence on the financial position of an organisation or its financial results, the organisation may amend its accounting policy, including the section on the procedure for revaluing fixed assets.

RF Ministry of Finance Letter No. 03-05-05-01/23462 of 23 April 2015

VAT exemption on the import of expendable materials for R&D onto RF territory

The rules for applying the VAT exemption on the import of expendable materials onto RF territory or other territories under its jurisdiction for the performance of scientific research, which currently has no equivalents in Russia, have been established by RF Government Resolution No.469 of 15 May 2015.

Taxation of controlled foreign companies' profits

In RF Ministry of Finance letter No. 03-03-06/2/25345 of 30 April 2015, answers are provided for the following issues relating to CFCs:

- Requirements for documents on the basis of which the profits (and losses) of a CFC have been determined;
- Special requirements for documents confirming the actual right to income;
- Accounting record in relation to which the profits (and losses) of a CFC have been determined;
- The procedure for determining the participation share of one organisation in another organisation or of an individual in an organisation;
- The obligation of tax agents to withhold corporate profit tax in the case of income disbursement in the form of dividends.

Taxpayer obligations on the payment of corporate profit tax when replacing a responsible participant in a consolidated taxpayers group

In this letter the procedure for fulfilling the obligations of the taxpayer on the payment corporate profit tax when replacing a responsible participant in a consolidated taxpayers group.

RF Ministry of Finance Letter No. 03-03-10/25250 of 30 April 2015

2-8 June 2015

Official documents. Supplement to *Uchet. Nalogi. Pravo.*

Pages 1-3

VAT on remuneration of expenses

In this letter, it is reported that the client remuneration of expenses incurred by an organisation in connection with the fulfilment of billable services agreement is related to the payment for services rendered to the client by the organisation. In this regard, these amounts shall be included in the VAT tax base and on the basis of item 4, Article 164 of the RF Tax Code, when receiving them, they should be calculated at a rate of 18/118. VAT on an organisation's expenses on the acquisition of rail tickets, hotel reservations and meals for employees on business trips are recoverable through the standard procedure.

RF Ministry of Finance Letter No. 03-07-11/22989 of 22 April 2015

VAT on selling patents for inventions

In this letter, it is reported that in accordance with sub-item 26, item 2, Article 149 of the RF Tax Code the sale of patents for inventions, utility models, industrial designs, programmes for electronic computing machines, databases, integrated circuit topographies, know-how, and the rights to the use of these results of intellectual activity under licensing agreements, is not subject to VAT.

RF Ministry of Finance Letter No. 03-07-14/26152 of 6 May 2015

Deductibility of holiday pay

In this letter it is reported that when determining the tax base for corporate profit tax, the amount of accrued holiday pay for annual paid leave is deducted as the expenses in proportion to the days of holiday falling within each accounting period.

RF Ministry of Finance Letter No. 03-03-06/27129 of 12 May 2015

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