

Legislative Tracking



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6 April 2015

Official website of the RF President

Changes to the date for organisations to begin disclosing information about participation in foreign companies

It is reported that the RF President has signed the Federal Law “On the introduction of amendments to Article 219 of the second part of the RF Tax Code and Article 4 of the Federal Law “On the introduction of amendments to the first and second parts of the RF Tax Code (with regard to the taxation of the profits of controlled foreign companies and the income of foreign organisations)” (see Legislative Tracking [26 March 2015](#)). It should be noted that, in accordance with the document, the date for the submission of notifications about participation in foreign companies and in structures without legal personality have been moved from 1 April 2015 to 15 June 2015.

3 April 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/616960/>

New formats for electronic VAT invoices

This order has confirmed new formats for electronic VAT invoices, ledgers of VAT returns received and issued, sales and purchases ledgers, as well as additional pages for electronic sales and purchases ledgers.

Federal Tax Service Order No. MMV-7-6/93@ of 4 March 2015

2 April 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8313/>

Recognising interest on credit for reconstructing fixed assets

In this letter, it is reported that interest on credit for the reconstruction of fixed asset items are not recognised as a change to the original value of said items.

Federal Tax Service Letter No. GD-4-3/4568 of 23 March 2015

6 April 2015

Kommersant

<http://www.kommersant.ru/doc/2702412>

VAT rates on domestic air transportation

It is reported that the RF Government has decided not to reduce the rate of VAT on the domestic air transportation of passengers and baggage to 0% (See Legislative Tracking [23 March 2015](#)).

3 April 2015

Ekonomika i zhizn. Accounting supplement

Pages 2, 3, 14–17

Accounting for VAT as bad debt

This Ruling states that an organisation may not account for VAT non-recovered due to the taxpayer being at fault as a bad debt and deduct it as expenses when calculating profit tax.

Supreme Court Ruling No. [305-KG15-1055](#) of 24 March 2015

Imposition of insurance premiums on administrative fines paid by companies on behalf of employees

This Resolution states that the payment of administrative fines by organisations on behalf of employees is not a payment or a bonus for his use and is not liable for insurance premiums.

Arbitration Court of the West Siberian District Court Resolution No. F04-15719/2015 of 25 February 2015

Explanation of entries in accounting report forms

This Resolution states that organisations have the right to not submit explanations of the entries in accounting report forms to the tax authorities.

Arbitration Court of the Moscow District Court Resolution No. F05-17110/2014 of 9 February 2015

Personal income tax for foreign individuals

This Letter states that the income of a foreign individual, who is not a RF tax resident, in the form of bonuses for the completion of work in Ukraine, is not subject to personal income tax.

RF Ministry of Finance Letter No. [03-04-06/11830](#) of 5 March 2015

Taxation of property received by organisations on a free-of-charge basis for fixed-term use

In this letter, the procedure for the taxation of property received by organisations on free-of-charge basis for fixed-term use is clarified.

Federal Tax Service Letter No. [GD-4-3/4430@](#) of 20 March 2015

Recovery of profit tax withheld from dividends by tax agents

This letter states that taxpayers must apply to recover profit tax withheld from dividends by tax agents in the manner prescribed by the Federal Tax Service.

Federal Tax Service Letter No. [GD-4-3/3982@](#) of 13 March 2015

Amendments to the Unified State Register of Legal Entities

This letter states that organisations may enter information on a branches' termination of activities or the closure of a representative office of a legal entity into the Unified State Register of Legal Entities, having submitted the documents prescribed by item 1, Article 17 of Federal Law No. 129-FZ of 8 August 2001 to the registering authorities.

Federal Tax Service Letter No. [SA-4-14/3666@](#) of 6 March 2015

Survey of court practice in disputes related to recovering overpaid customs duties

The Federal Customs Service has produced a survey of court practice from the first quarter of 2015 on disputes relating to the recovery/offsetting of overpaid or over collected customs duties, taxes, as well as to the payment of interest calculated on these payments in connection with the customs authorities' violation of the deadline for recovery.

7-13 April 2015

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

Pages 2, 3

Filling in purchase ledgers

This letter states that when obtaining services for the transportation of employees away on business trips and back, an organisation must register the strict accounting forms that were given to the employees and included by them in the business trip report, or copies of them, in the purchase ledger with a separate line for the amount of VAT.

RF Ministry of Finance Letter No. [03-07-11/12694](#) of 11 March 2015

Profit tax on property received on a free-of-charge basis for temporary usage

This letter states that property received on free-of-charge basis for temporary usage is not subject to profit tax.

RF Ministry of Finance Letter No. [03-03-06/12304](#) of 10 March 2015

Deducting expenses on rent and training for employees

This letter states that organisations must recognise expenses on rent and training for employees on a monthly basis, even if the annual amount of rent and training was calculated all at once.

RF Ministry of Finance Letter No. [03-03-06/13706](#) of 16 March 2015

Deducting interest on loans at the original cost of amortising property

This letter states that when calculating profit tax, an organisation may not deduct interest on loans at the original cost/changed cost of amortising property.

RF Ministry of Finance Letter No. [03-03-10/12339](#) of 10 March 2015

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