

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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6 May 2015

Rossiiskaia gazeta

<http://www.rg.ru/gazeta/svezh.html>

Official publication of documents

The following regulations have been officially published:

- Federal Law No. 113-FZ of 2 May 2015 “On the introduction of amendments to parts one and two of the RF Tax Code to increase the liability of tax agents for noncompliance with the legislation on taxation”. In particular, the liability of tax agents for noncompliance with the legislation on taxation has been increased. The Federal Law comes into force one month from the date of its official publication with the exception of regulations for which different dates have been stipulated.
- Federal Law No. 115-FZ of 2 May 2015 “On the introduction of amendments to Article 31.1 of the Federal Law ‘On non-commercial organisations’”. In particular, an additional kind of activity has been introduced for socially orientated non-commercial organisations.
- Federal Law No. 110-FZ of 2 May 2015 “On the introduction of amendments to Article 284.1 of part two of the RF Tax Code”. In particular, organisations that offer educational services may apply a zero rate of profit tax. The Federal Law comes into force no earlier than one month from the day of its official publication and no earlier than the first day of the month of the next tax period for profit tax.

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