

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).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/deloitte-online-newstoyourdesk.html>. The Legislative Tracking Service is maintained by professionals from Deloitte CIS. This service is for informational purposes only, and the application of its contents to specific situations will depend on the particular circumstances involved.

3 July 2015

Garant: Prime

<http://www.garant.ru/products/ipo/prime/doc/71007718/>

Procedure for calculation and payment of VAT when selling assets of an organisation recognised as bankrupt

In this Letter, it is reported that starting from 1 January 2015, it is not necessary for an organization that is recognized as a bankrupt to calculate and pay VAT on the selling of assets' transition.

Federal Tax Service Letter No. GD-4-3/11241@ of 29 June 2015

3 July 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=147197>

Recovering VAT input when rendering asset rental services

In this Letter, it is reported that a lack of acts of acceptance for the rental services should not be considered as a reason to refuse in claiming input VAT for recovery for the recipient of such services.

RF Ministry of Finance Letter No. 03-07-11/34410 of 15 June 2015

3 July 2015

Official internet portal for legal information

<http://publication.pravo.gov.ru/Document/View/0001201507030029>

Position of the RF Constitutional Court on the calculation of VAT when receiving insurance payments according to insurance agreements on entrepreneurial risk

RF Constitutional Court Resolution No. 19-P of 1 June 2015 "On the case on reviewing the constitutionality of the regulations of sub-item 4, item 1, Article 162 of the RF Tax Code in connection with the petition of Sony Communications Rus LLC" has been published. In accordance with the RF Constitutional Court Resolution, sub-item 4, item 1, Article 162 of the RF Tax Code has been recognised as non-constitutional. The RF Constitutional Court has established that the receipt of insurance payments on insurance agreements on entrepreneurial risk should not be included in the VAT base on the condition that the taxpayer calculates VAT from the sale of goods/work/services.

6 July 2015

E-justice: catalogue of arbitrational cases

http://kad.arbitr.ru/PdfDocument/bf775703-dc05-42b5-9151-bb617979369f/A40-155695-2012_20150528_Opredelenie.pdf

Corporate profit tax for foreign organisations acting in the RF through permanent representatives

RF Supreme Court Ruling No. 305-KG15-4783 No. A40-155695/2012 of 28 May 2015, has recognised additionally charged profits tax as legally acceptable insofar as the activity of the foreign company Astellas Pharma Europe B.V. on RF territory has been carried out in favour of a third party and led to the establishment of a permanent representative on RF territory. Additionally, the Court established that the actual marketing expenses for the products were born by a foreign company, and sales duties were performed by a Russian organisation, which benefitted from not incurring marketing of the products. Please note that the foreign company Astellas Pharma B.V. has lost the case in three instances.

6 July 2015

Vedomosti

<http://www.vedomosti.ru/newspaper/articles/2015/07/05/599297-riteil-i-postavschiki-uvleklis-regulirovaniem>

Creation of a self-regulating organisation for the resolution of disputes between producers, suppliers and trade networks

It is reported that the authorised agent for the protection of the rights of entrepreneurs has decided to create a self-regulating organisation for the resolution of disputes between producers, suppliers and trade networks. The project for the creation of this organisation may be reflected in the amendments to the law on trade, which will be deliberated in the RF State Duma in the Autumn.

30 June 2015

Ekonomika i zhizn. Accounting supplement

Page 15, 16

VAT on interest received by seller for delayed payments in accordance with the conditions of commercial credit

In this letter, it is reported that interest received by seller from customer for delayed payments in accordance with the conditions of commercial credit is not subject to VAT. Please note that the RF Ministry of Finance has previously maintained a similar position (for example, RF Ministry of Finance Letter No. 03-07-11/41207 of 18.08.2014). The court practice on this issue is also in favour of the taxpayer.

RF Ministry of Finance Letter No. [03-07-05/32290](#) of 4 June 2015

Procedure for recovering VAT

In this letter, it is reported that taxpayers may recover VAT on the cost of work on the restoration of buildings, which is compensated by insurance companies. It is furthermore reported that taxpayers are not obliged to reverse VAT when retiring assets due to accidents.

RF Ministry of Finance Letter No. [GD-4-3/10451@](#) of 17 June 2015

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/ru/about for a detailed description of the legal structure of Deloitte CIS.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.