

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 July 2015

Garant: Prime

<http://www.garant.ru/products/ipo/prime/doc/71013168/>

Reflecting transfer pricing adjustments in mineral extraction tax returns

The letter explains the procedure of reflecting transfer pricing adjustments in mineral extraction tax returns.

Federal Tax Service Letter No. ED-4-13/11488@ of 1 July 2015

7 July 2015

Official website of the RF Government

<http://government.ru/activities/18751/>

Creating the conditions for the admission of CIS-resident banks to domestic currency markets

It is reported that a draft Federal Law "On the ratification of the Agreement on cooperation in organising an integrated currency market for CIS members" is being deliberated by the RF Government. In particular, the Agreement envisages the full and direct access of CIS-resident banks to each other's domestic currency markets for the performance of interbank foreign exchange operations.

No. 13-14 July 2015

Russian tax courier

<http://e.rnk.ru/article.aspx?aid=398125>

Filing in amended VAT invoices in case of a repeat change in price

In this letter, it is reported that in case of a repeated change in the price of goods (work, services or property rights), the amended VAT-invoice should refer to the number and date of the first amended VAT-invoice.

RF Ministry of Finance Letter No. [03-07-09/30177](#) of 26 May 2015

<http://e.rnk.ru/article.aspx?aid=398122>

Using a universal transfer act and a delivery note as part of one agreement

In this letter, it is reported that the use of a delivery note for the acceptance and transfer of goods for one shipment and a universal transfer act for the other shipment within a single supply deal does not preclude the deduction of the corresponding expenses for profit tax purposes.

Federal Tax Service Letter No. [03-04-05/29453](#) of 22 May 2015

<http://e.rnk.ru/article.aspx?aid=398153>

Refusal of VAT recovery due to indiscretion when choosing the counteragent

According to the Resolution of the Arbitral Court of the Ural District # F09-3216/15 of 3 June 2015, conclusion of important and material deals without due diligence on the counterparty, conducting negotiations or commercial correspondence cannot be considered as a discretionary behaviour. The absence of due discretion and caution when choosing a counteragent serves as a ground for the refusal of VAT recovery to a purchaser.

Arbitral Court of the Ural District Resolution No. [F09-3216/15](#) of 3 June 2015

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