

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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7 April 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/617789/>

Informing banks of suspension of operations on taxpayer's accounts

This order establishes the procedure for notifying banks of suspension/cancellation of the suspension of operations on the accounts of a legal entity taxpayer and its electronic bank transfers, as well as the suspension/cancellation of the suspension of operations on the accounts of entities specified in item 11, Article 76 of the RF Tax Code.

Federal Tax Service Order No. MMV-7-8/117@ of 20 March 2015

<http://www.garant.ru/hotlaw/federal/617672/>

Notification confirming the right to reduce the amount of PIT

This order introduces the form of notification for confirming the right to reduce the amount of PIT by fixed advance payments made by the taxpayer.

Federal Tax Service Order No. MMV-7-11/109@ of 17 March 2015

8 April 2015

Vedomosti

<http://www.vedomosti.ru/economics/articles/2015/04/08/oesr-razrabotala-instruktsiyu-po-uzhestocheniyu-pravil-kik>

Toughening supervisory rules with regard to CFCs

The OECD has reportedly published a draft report on strengthening controlled foreign corporations (CFC) rules. According to the document, passive incomes of companies sourced in other countries will be subject to tax. Moreover, CFC legal norms will be extended to cover trusts and funds.

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