

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 July 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/635302/>

Amendments to the list of medical goods subject to VAT at 10% upon import into RF territory

RF Government Resolution No. 655 of 30 June 2015 has amended a list of codes for medical goods which are subject to VAT at 10% upon import into RF territory. In particular, perfumes, cosmetics and toilet products, seawater and brine, have been included in the list of medical goods.

7 July 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=147181;dst=100004>

Accounting for expenses and VAT in case of providing food and drinks to employees for free

In this letter, it is reported that expenses related to acquisition of food and drinks (including tea, coffee etc.) provided to employees shall not be deducted for profit tax. At the same time, free-of-charge provision of food and drinks to employees, who cannot be individually identified, is not subject to VAT, however input VAT may not be claimed for recovery as well.

RF Ministry of Finance Letter No. 03-07-11/33827 of 11 June 2015

7 July 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/3F4309EA5B08822243257E7B003B3001/\\$FILE/832695-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/3F4309EA5B08822243257E7B003B3001/$FILE/832695-6.PDF?OpenElement)

Draft law on changing the date of entry into force for regulations on taxes and duties which change federal tax rates

It is reported that draft law No. 832695-6 "On the introduction of changes to Article 3 of the first part of the RF Tax Code" has been introduced to the RF State Duma. The draft law stipulates that federal laws changing federal tax rates (with the exclusion of excise and VAT in relation to goods produced on RF territory) and introducing other changes which increase the aggregate tax

burden on the taxpayer, shall enter into force in seven years from the date of their official publication.

7 July 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/CDD26573DBA80FE843257E7B0043B365/\\$FILE/832665-6_07072015_832665-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/CDD26573DBA80FE843257E7B0043B365/$FILE/832665-6_07072015_832665-6.PDF?OpenElement)

Possible introduction of the bank certificate

It is reported that draft law No. 832665-6 “On the introduction of amendments to part two of the RF Civil Code” has been introduced to the RF State Duma. In particular, the draft law introduces a new instrument for the international banking and client money market – the bank certificate. ‘Bank certificate’ refers to a registered uncertificated security verifying the placement of an deposit with a set time limit in a bank by a legal entity, and the right of the owner of a bank certificate to receive the amount of the deposit and interest agreed in the certificate, at the bank that issued the certificate, after the expiration of the established period.

7 July 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/0A9AF7546FD5626543257E7B0054A545/\\$FILE/833158-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/0A9AF7546FD5626543257E7B0054A545/$FILE/833158-6.PDF?OpenElement)

Procedure for the promotion of organisations’ interests at state bodies

It is reported that draft law No. 833158 “On the procedure for the promotion of the interests of commercial organisations and individual entrepreneurs at state bodies and local authorities” has been introduced to the RF State Duma. The draft law envisages detailed regulation of the legal status of representatives of interests; the requirements for candidates for the role of representative of interests; as well as the activities of self-regulating organisations that are representatives of interests; and the procedure for the promotion of organisations’ interests at state bodies.

8 July 2015

RBC Daily

<http://www.rbcdaily.ru/economy/562949995982380>

Potential cancellation of VAT on advance payments

It is reported that additional work has been started by the RF State Duma, RF Ministry of Finance and Federal Tax Service on the issue of cancelling VAT on advance payments. Please note that the same legislative initiative was previously discussed by the RF State Duma in May 2015 during the deliberation of draft law No. [714002-6](#). As a result, the draft law was adopted without this amendment.

7 July 2015

Russian tax courier

<http://e.rnk.ru/article.aspx?aid=398165>

Interactive service for information on bankrupt organisations

A new interactive Search for Debtors [service](#) has been placed on the official website of the Unified Federal Register of Bankruptcy Information, which allows all interested parties to free access to information on whether a counterparty is a bankrupt.

7 July 2015

Official website of the RF Supreme Court

http://www.supcourt.ru/Show_pdf.php?ld=10186

Position of the RF Supreme Court on the issue of the legalisation (laundering) of funds and other assets obtained through criminal activities

Resolution of the Plenum of the RF Supreme Court No. 32 of 7 July 2015 “On court practice on cases on the legalisation (laundering) of funds and other assets obtained through criminal activities and on the acquisition or sale of assets knowingly gained through criminal activities” has been published. In particular, the list of types of income obtained through criminal activities has been extended and recommendations on the determination of large and especially large amounts of income, which have been legalised, have been presented. Please note that the RF Supreme Court has already provided clarifications on the issue of the legalisation of income in [Resolution of the Plenum](#) No. 23 of 18 November 2004.

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