

# 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.

**6 February 2015**

**Garant: federal legislation monitoring**

<http://www.garant.ru/hotlaw/federal/605589/>

### **New form for tax notification**

This Order introduces a new form for tax notification. The Order enters into force from 1 March 2015.

Federal Tax Service Order No. MMV-7-11/673@ of 25 December 2014

<http://www.garant.ru/hotlaw/federal/605749/>

### **Conducting audits of an organization's annual financial statements**

It is reported that the RF Ministry of Finance has published "Recommendations for audit organizations, individual auditors, and auditors on conducting audits of an organization's annual financial statements for 2014 (supplement to Letter No. 07-04-06/5027 of 6 February 2015)."

**9 February 2015**

**Vedomosti**

<http://www.vedomosti.ru/newspaper/article/839871/kandidaty-na-pomosch>

### **List of strategic enterprises of the Russian Federation**

It is reported that the RF Ministry of Economic Development has published a list of strategic enterprises of the Russian Federation, which contains the largest companies, including those controlled by foreign holdings.

<http://www.vedomosti.ru/newspaper/article/840281/rossiya-otkroet-dorogu-inostrannym-elementam>

### **Introduction of import customs duties for ready IT solutions**

It is reported that a proposal has been nominated to the Federation Council to abolish import customs duties on components for IT equipment and introduce import customs duties on ready IT solutions.

<http://www.vedomosti.ru/newspaper/article/840141/inostrannym-smi-utochnyat-pravila>

### **Terms for refusal to issue foreign print media agencies a permit to work in the Russian Federation**

It is reported that the RF Ministry of Communication is developing a Draft Federal Law, according to which the terms for refusal to issue foreign print media agencies a permit to work in the Russian Federation are established.

**6 February 2015**

**Ekonomika i zhizn. Accounting supplement**

p. 2

### **Conducting tax audits on an organization in the absence of information about changes to its location**

This Ruling states that tax authorities have the right to make a decision on conducting tax audits on an organization in the absence of information about changes to its location in the Unified State Register of Legal Entities.

RF Supreme Court Ruling No. 304-KG14-3165 of 11 November 2014

### **Presentation of documents that were not submitted during the course of a tax audit in court**

This Resolution states that organizations have the right to provide documents that were not submitted during the course of a tax audit in court as evidence.

RF Arbitrage Court of the North-Western District Resolution No. A42-7933/2013 of 27 January 2015

### **Demonstration of an organization's due diligence in selecting a counterparty**

This Resolution states that calculations based on letters of credit and involvement of a bank as a guarantor for a transaction may serve as confirmation of an organization's demonstration of due diligence in selecting a counterparty.

RF Arbitrage Court Resolution No. A65-6764/2014 of 23 January 2015

**10-16 February 2015**

**Official documents. Supplement to *Uchet. Nalogi. Pravo***

p. 3, 5

### **Payment of state duties by an individual entity on behalf of the represented organization**

This Letter states that, when paying state duties by an individual entity on behalf of a represented organization in cash, evidence that this cash belongs to the organization, meaning power of attorney or constituent documents with a withdrawal cash order or other document confirming issuance of money for payment of the state duty attached.

RF Ministry of Finance Letter No. 03-05-04-03/65941 of 19 December 2014

## Application of VAT recovery on invoices issued by a seller organization

This Letter states that buyer organizations have the right to apply VAT recovery on invoices issued by the seller organization before the date of transfer of ownership of the goods to the buyer.

RF Ministry of Finance Letter No. [03-07-11/68585](#) of 30 December 2014

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](http://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](http://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.