

Legislative Tracking



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4 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/629107/>

Instructions for the submission of information stipulated by the Federal Law 'On opposing the legalisation (laundering) of proceeds from crime and the financing of terrorism' to Rosfinmonitoring

Rosfinmonitoring Order No. 110 of 22 April 2015 has confirmed the instructions for the submission of information stipulated by Federal Law No. 115-FZ of 7 August 2001 'On opposing the legalisation (laundering) of proceeds from crime and the financing of terrorism' to Rosfinmonitoring.

5 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/629302/>

Lowering import customs duty rates on film for capacitor production

Decision of the Council of the Eurasian Economic Commission No. 21 of 23 April 2015 has set a zero customs duty rate on film for the production of capacitors (classification code 3920 20 210 1). The decision comes into force 30 days from the date of its official publication.

5 June 2015

Ekonomika i zhizn. Accounting supplement

Pages 3, 17, 18, 21

Deducting remuneration paid to individuals on the basis of civil contracts

In this letter, it is reported that organisations may deduct amounts of remuneration to individuals on the basis of civil contracts when calculating profit tax.

RF Ministry of Finance Letter No. [03-03-06/2/27184](#) of 12 May 2015

Deducting expenses on compensation for employees' travel to and from holiday destinations

In this letter, the procedure for deducting compensation for employees' travel to holiday destinations and back using a number of different methods of transport is clarified.

RF Ministry of Finance Letter No. [03-03-07/26687](#) of 8 May 2015

Application of profit tax rates

In this letter, it is reported that, on the basis of item 2, Article 274 of the RF Tax Code, organisations may apply a zero rate when calculating profit tax on non-operational income directly related to agricultural activities.

RF Ministry of Finance Letter No. [03-03-06/26784](#) of 8 May 2015

Restoration of previously calculated depreciation when annulling contracts of sale

In this letter, it is reported that, a purchasing organisation must restore previously calculated depreciation on a fixed asset and bonus depreciation (if applied) in relation to contracts of sale, which have been annulled by a court, and make the corresponding corrections to the corporate profit tax return.

Federal Tax Service Letter No. [SA-4-3/7819@](#) of 6 May 2015

2-8 June 2015

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

Pages 2, 3, 4

VAT restoration

In this letter, it is reported that organisations may not restore previously deducted VAT when disposing of property as a result of fire.

Federal Tax Service Letter No. [GD-4-3/8627@](#) of 21 May 2015

Conducting field audits of VAT returns

In this letter, it is reported that the tax authorities may conduct field tax audits of an organisation, including the VAT return, within three months from the date of submission of the return to the tax authorities.

Federal Tax Service Letter No. [ED-4-15/6266](#) of 13 April 2015

Deducting expenses in the form of interest

In this letter, it is reported that an organisation may apply the maximum interest rates on borrowed funds as set by sub-item 1, item 1.2, Article 269 of the RF Tax Code in relation to interest accrued from 1 January 2015 on the basis of agreements concluded from 1 January 2015 and after.

RF Ministry of Finance Letter No. [03-03-06/2/27735](#) of 12 May 2015

Deducting expenses from the use of delivery notes and universal transfer notes

In this letter, it is reported that, when using delivery notes to receive and transfer a consignment of goods and universal transfer documents to process sales of other consignments of goods as part of a delivery contract, organisations may deduct the corresponding expenses when calculating profit tax.

Federal Tax Service Letter No. GD-4-3/8963 of 27 May 2015

Deducting expenses in the form of interest

In this letter, the procedure for applying personal income tax to the return of commission, which was illegally charged by a bank, to individuals; compensation for emotional damages; interest paid to individuals on the use of borrowed funds; and the reimbursement of individuals' legal costs is clarified.

RF Ministry of Finance Letter No. 03-04-05/25251 of 30 April 2015

VAT on transfers of fixed assets

In this letter, it is reported that the transfer of property in the form of fixed assets to replenish the net assets of a subsidiary is subject to VAT.

Federal Tax Service Letter No. [GD-4-3/8827@](#) of 26 May 2015

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