

Legislative Tracking



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31 August 2015

Garant: Prime

<http://www.garant.ru/products/ipo/prime/doc/71069046/>

Reflecting information on dividends paid to individuals in profit tax returns

The Letter of the Federal Tax Service No CA-4-7/14701@ of 20 August 2015 clarifies that organizations paying dividends to individuals and acting as tax agents in this regards should submit Appendix No. 2 to the profit tax declaration to the tax authorities. Furthermore, the letter reminds that from 1 January 2016 Article 126.1 of the RF Tax Code envisaging responsibility for the tax agents for submission of documents containing inaccurate information enters into force.

Federal Tax Service Letter No. SA-4-7/14701 of 20 August 2015

1 September 2015

Rossiyskaya gazeta

<http://www.rg.ru/2015/09/01/nko.html>

New service for the state registration of non-commercial organisations

It is reported that a new service allowing the e-submission of documents for the state registration of non-commercial organisations has been released on the [portal for RF state services](#). The service is accessible after registration on the portal of state services and gives the opportunity to fill in all forms of documents necessary for the state registration of non-commercial organisations.

1-7 September 2015

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

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=97&npid=82882>

Deduction of expenses related to the acquisition and demolition of non-residential buildings in bad repair for the purposes of corporate profit tax

In this letter, it is reported that expenses on acquisition of non-residential buildings subject to demolition, with the aim of building new objects on the land plot, as well as expenses on the demolition of such buildings are

recognised as expenses on the creation of depreciating property, and form the initial value of the new items.

RF Ministry of Finance Letter No. 03-03-06/45638 of 7 August 2015

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=97&npid=82880>

Personal income tax on income received by citizens of EEU member states from work by hire

In this letter, it is reported that income received by citizens of EEU member states in relation to work by hire is subject to personal income tax at a rate of 13%. The Ministry additionally clarifies that the term 'work by hire', is to be understood as not only carrying out activities based on labour contracts, but also based on civil contracts.

RF Ministry of Finance Letter No. 03-08-05/41341 of 17 July 2015

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