

# 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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**30 September 2015**

**Consultant Plus**

[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_186599/](http://www.consultant.ru/document/cons_doc_LAW_186599/)

### **New templates for master agreements on general rules for REPO transactions with the Bank of Russia and credit companies on organized and non organized exchanges**

The letter of the Bank of Russia of 28 September 2015 No 03-19-4/8416 notifies that starting from 1 October 2015 the Master Agreement on general conditions for the Bank of Russia and credit organizations of repo transactions on MICEX and non organized exchanges in Russia will be concluded using new templates. In particular, the application template and templates for master agreements as well as the filling rules are uploaded to the official website of the Bank of Russia in the section Monetary Policy, under the heading "Access to REPO transactions with the Bank of Russia."

**30 September 2015**

**Federal Portal of Draft Laws and Regulations**

<http://regulation.gov.ru/projects#npa=40496>

### **Possible amendments to documentary support for applying 0% VAT rate when exporting goods by international mail**

The Ministry of Finances is reported to have started working on a draft Federal Law "On amending Article 165 of the Russian Tax Code in terms of documentary support for applying 0% VAT on exporting goods by international mail." The amendment will presumably enter into effect in January 2017.

<http://regulation.gov.ru/projects#npa=40470>

### **Possible amendment of the template of notification on controlled transactions**

The Federal Tax Service is reported to have started to work on the Decree "On introducing changes to the Decree of the Federal Tax Service of 27 July 2012 No MMV-7-13/524@ "On approval of the form of notification on controlled transactions, procedure of the form completion and the format of e-submission of a controlled transaction notification and procedure of e-submission by a taxpayer of a controlled transaction notification." In particular, it is suggested to specify reference details of the template to notify

of controlled transactions to extend the possibility to group subjects of transactions as well as implement a risk-based approach to the controlling and supervision functions of tax authorities. The draft decree will presumably enter into effect in January 2016.

**30 September 2015**

**Official Website of the Russian High Court**

[http://www.supcourt.ru/Show\\_pdf.php?id=10336](http://www.supcourt.ru/Show_pdf.php?id=10336)

### **Application of the Russian Civil Code provisions on the period of limitation**

The Decree of the Plenum of the Russian Supreme Court of 29 September 2015 No 43 "On some issues related to applying provisions of the Russian Civil Code on the period of limitation" has been published. In particular, the Decree of the Plenum of the Russian Supreme Court clarifies issues related to the commencement of the period of limitation, procedure to amend the period of limitation and duration of the period of limitation for time-based payments and interests.

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