

# 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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**9 April 2015**

**Garant: federal legislation monitoring**

<http://www.garant.ru/hotlaw/moscow/618161/>

### **Corporate property tax allowances for hotels**

This document establishes corporate property tax allowances for hotels. The Law comes into effect 1 month after the day of its official publication and covers legal relationships entered into starting from 1 January 2015. The Law is valid until 1 January 2020.

Moscow City Law No. 14 of 1 April 2015

**9 April 2015**

**Consultant Plus: document of the day**

<http://www.usoft.ru/news/law/docofaday/8343/>

### **Regulating electronic document exchange between taxpayers and tax authorities**

This document specifies the Federal Tax Service's legal powers with regard to regulating electronic document exchange between taxpayers and tax authorities.

RF Government Resolution No. 325 of 3 April 2015

**10 April 2015**

**Consultant Plus**

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=144107>

### **Submitting information about a foreign taxpayer client to authorized bodies before passing it to the IRS as required by FATCA**

According to Federal Law No. 173-FZ, not later than 10 days before submitting to a foreign tax authority the information about a client that is a foreign taxpayer, a financial market organization should pass this information to the authorized bodies in accordance with the procedure and format specified by RF Government. The procedure has not yet been established.

The Bank of Russia letter No. 41-2-14/386 of 24 March 2015 states that before the publication of the above-mentioned procedure, a financial market organization can submit the information about a foreign taxpayer client to

authorized bodies in the format which will be passed to the foreign tax authority.

**9 April 2015**

**Kommersant**

<http://www.kommersant.ru/doc/2704708>

### **Banks to pay more attention to certain client transactions**

*The Bank of Russia Bulletin* has reportedly published recommendations to toughen banks' control over the transactions of payment agents and over companies making postal transfers from their bank accounts to individuals.

**10 April 2015**

**Kommersant**

<http://www.kommersant.ru/doc/2705424>

### **Simplifying the procedure for applying the 0% VAT rate when exporting goods**

[A roadmap](#) for the export of goods has reportedly been published on the RF Government website. This document announces that the RF Ministry of Finance and Federal Tax Service have been instructed to simplify the procedure for applying the 0% VAT rate when exporting goods to Eurasian Economic Union countries, as well as the procedure for the VAT recovery.

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