

# 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.

**9 June 2015**

**Garant: federal legislation monitoring**

<http://www.garant.ru/hotlaw/federal/630011/>

### **Recognising foreign companies as controlled**

Federal Law No. 150-FZ of 8 June 2015 has elaborated the criteria for the recognition of a foreign company as controlled. The Federal Law enters into force from the day of its official publications with the exception of certain regulations.

<http://www.garant.ru/hotlaw/federal/630005/>

### **Taxation of funds received by participants in LLCs**

Federal Law No. 146-FZ of 8 June 2015 has clarified the procedure for the taxation of funds received by participants/shareholders in LLCs when withdrawing from participation in the LLC. The main regulations of the Federal Law enters into force on 1 January 2016.

**10 June 2015**

**Kommersant**

<http://www.kommersant.ru/doc/2744554>

### **Regulating the activities of international rating agencies**

It is reported that the RF State Duma has accepted amendments at the second reading of the draft law, which regulates the activities of rating agencies, in accordance with which the latter will be able to conduct their activities on RF territory through branches.

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