

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 September 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149415>

VAT recovery when selling uncompleted housing

In this letter, it is reported that sale of uncompleted housing is subject to VAT. Input VAT related to acquired goods/work/services used in construction of the housing are subject to recovery in accordance with the general rules stipulated by Articles 171 and 172 of the RF Tax Code. In relation to this, the taxpayer must submit updated VAT returns, and, if necessary, profit tax returns, to the tax authorities.

RF Ministry of Finance Letter No. 03-07-11/46755 of 13 August 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149684>

Method for calculating and paying personal income tax for tax agents upon income payments in kind from operations with securities

In this letter, it is reported that transfer of securities upon taxpayer's order from a securities account opened with a tax agent to a securities account over which the taxpayer has proven ownership rights in a different depository that operates in accordance with RF legislation, is not recognised as an income payment in kind and does not make the tax agent liable to calculate and withhold personal income tax. At the same time, the RF Ministry of Finance has stated that upon the transfer of securities to a securities account over which said taxpayer has proven ownership rights in a different depository that operates in accordance with the legislation of a foreign government, the taxpayer is recognised as a recipient of income in kind and the tax agent becomes liable to calculate and withhold personal income tax.

RF Ministry of Finance Letter No. 03-04-06/49159 of 26 August 2015

10 September 2015

Official website of the RF Government

<http://government.ru/media/files/KdRAoW3f7YNAExU93BTmeb7dk4fj9Y1b.pdf>

Extension of the authority of the Federal Anti-Monopoly Service

RF Government Resolution No. 941 of 4 September 2015 has extended the powers of the Federal Anti-Monopoly Service. In particular, the Federal Anti-Monopoly Service has been granted with the authority to adopt regulations over compliance with the law in relation to the activities of natural monopolies

and state price controls on goods and services. Furthermore, the Rules for the Federal Anti-Monopoly Service's Adoption of Decisions on the Determination (Setting) of Prices (Tariffs) and/or Limits in Relation to the Activities of Natural Monopolies have been approved.

9 September 2015

Federal portal for draft regulations

<http://regulation.gov.ru/projects#npa=39864>

Possible amendments to the VAT return form

It is reported that the Federal Tax Service has begun developing a draft order "On the Introduction of Amendments to Federal Tax Service Order No. MMV-7-3/558@ of 29 October 2014 'On Approving the VAT Return Form, the Method for Filling it in and the Format for the e-Submission of the VAT return'". In particular, amendments to the effective RF legislation will be accounted in the new form. It is planned that the new VAT return form will enter into force in January 2016.

9 September 2015

Official website of the Department of Economic Policy and Development of the City of Moscow

<http://depr.mos.ru/presscenter/news/detail/2141194.html>

New interactive service for information on trade duty payers in Moscow

It is reported that detailed information on trade duty payers and a list of trade facilities which have not submitted notifications on registration as trade duty payers will be placed on the official website of the Department of Economic Policy and Development of the City of Moscow at the end of September 2015.

10 September 2015

Official website of the Federal Tax Service

http://www.nalog.ru/rn78/news/activities_fts/5700981/

Extension of the Federal Tax Service single contact centre's scope of activities

It is reported that from September 2015, the free, federation-wide number of the Federal Tax Service single contact centre 8-800-222-22-22 (+7 (800) 222-22-22) became accessible to inhabitants of every region of the Russian Federation. Using this number, taxpayers may receive information on the most topical issues in tax administration and taxation: on deadlines for the payment of property taxes, procedures for state registration, the method for receiving social and property-related deductions, opportunities to use Federal Tax Service electronic services, tax inspectorate work schedules and others.

http://www.nalog.ru/rn78/news/activities_fts/5701819/

New interactive service for checking the accuracy of VAT invoices

It is reported that a new service has been presented on the Official Website of the Federal Tax Service – [Check the Accuracy of VAT-Invoices](#) - which allows interested parties to use personal tax reference numbers/taxpayer registration codes and transaction completion dates to check whether a counteragent could have completed the transaction on that date and whether their identification data are correct. The new service allows for the minimisation of mistakes in information being submitted from purchase and sales ledgers and ledgers of invoices received and issued with regard to counteragent identification details filled-in. This service is currently working in a test mode.

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