

Legislative Tracking



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5-6 March 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/610528/>

<http://www.garant.ru/hotlaw/federal/610514/>

<http://www.garant.ru/hotlaw/federal/610706/>

Affirmation of procedures for accrediting branches of foreign companies and forms of relevant documents

This Order affirms the procedures for accrediting branches/representatives of foreign companies and terminating their activities on RF territory; the list of documents submitted by said organisations for the introduction of relevant changes to the register of accredited branches/representatives of foreign legal entities and also the forms of submission of information on the branch/representative of a foreign legal entity, which has been accredited or operates on the basis of permission to open a representative office on RF territory before 1 January 2015 and whose accreditation/permit is valid until after 1 April 2015 for inclusion in the special state register.

Federal Tax Service Order No. MMV-7-14/680@ of 26 December 2014

5 March 2015

ConsultantPlus

<http://www.usoft.ru/news/law/docofaday/8192/>

VAT deductions on the basis of primary accounting documents

In this letter, it is stated that in case of a decrease in the value of the supplied goods (performed works, rendered services), the seller having concluded an agreement on non-compiling VAT invoices with a customer, who is not a VAT taxpayer or is exempted from the VAT taxpayer duties, has a right to calculate VAT deductions as the difference between the sums of the VAT amounts calculated with regard to the value of supplied goods (performed works, rendered services) before and after such a decrease on the basis of primary accounting documents supporting the consent (the fact of informing) of the customer to such a decrease in the value of goods (works, services).

Federal Tax Service Letter No. GD-4-3/3098@ of 27 February 2015

<http://www.usoft.ru/news/law/docofaday/8193/>

Deadlines for the submission of information on personal income

The deadlines for the submission of information on personal income and on withheld amounts of personal income tax for 2014 are indicated in this letter. Federal Tax Service Letter No. BS-4-11/1208@ of 28 January 2015

5 March 2015

Official site of the Ministry of Finance of Russia

http://minfin.ru/ru/document/index.php?group_type=&q_4=%D0%B0%D1%83%D0%B4%D0%B8%D1%82%D0%BE%D1%80%D1%81%D0%BA&DOCUMENT_NUMBER_4=&M_DATE_from_4=&M_DATE_to_4=&P_DATE_from_4=&P_DATE_to_4=&t_4=484175359&order_4=P_DATE&dir_4=DESC#

Improving the transparency of the regulation of auditing

It is reported that a draft Federal Law ‘On the introduction of amendments to the Federal Law “On auditing” (in the section on increasing transparency of the regulation of auditing and the establishment of a federal information system of regulation of auditing),’ has been published.

6 March 2015

Ekonomika i zhizn. Accounting supplement

Pages 2, 3, 19, 20, 21

Applying VAT deductions for taxpayers selling goods subject to VAT at a rate of 0%

It is reported that Bill No. [730216-6](#) has been introduced to the RF State Duma for deliberation. The bill stipulates that taxpayers selling goods/completing works/rendering services which are subject to VAT at a rate of 0%, have the right to apply VAT deductions following the generally prescribed procedure.

Calculation of VAT by Russian principals

In this letter, it is stated that a Russian principal is not obliged to withhold and calculate VAT from the cost of agency services rendered by a foreign organisation outside of the Russian Federation.

RF Ministry of Finance Letter No. 03-07-08/69579 of 22 January 2015

Using multiplication coefficients on depreciation rates after modernising fixed assets

In this letter, it is stated that organisations have the right to use the multiplication coefficient on the rate of depreciation after the modernisation of a fixed asset, recorded before 1 January 2014 and operating in a harsh environment.

RF Ministry of Finance Letter No. 03-03-06/1/1777 of 23 January 2015

Documents proving the legitimacy of applying VAT rates of 0%

In this letter, it is stated that the RF Tax Code does not stipulate a list of documents, proving the legitimacy of the application of VAT rate of 0% when shipping goods from the territory of a member state of the Customs Union to the territory of a foreign state.

RF Ministry of Finance Letter No. 03-07-08/4343 of 4 February 2015

VAT on organising and conducting athletic events

In this letter, it is stated that organising and conducting athletic, health and fitness and sporting events in fitness centres as an individual or with a trainer is not subject to VAT.

RF Ministry of Finance Letter No. 03-07-07/4071 of 3 February 2015

Calculation of corporate income tax on dividends

In this letter, the procedure for calculation of corporate income tax on dividends is clarified.

Federal Tax Service Letter No. [GD-4-3/1879@](#) of 10 February 2015

10-16 March 2015

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

Pages 7, 8, 10

Filling in certificates on the cost of works performed and expenses

In this letter, it is stated that organisations must use certificates on the cost of works performed and expenses (Form No. KS-3) and include the position 'Offset Advance' in it for accounting purposes.

RF Ministry of Finance Letter No. [07-01-12/4833](#) of 6 February 2015

Personal income tax on employees' travel expenses on journey to airports

In this letter, it is stated that employees' travel expenses on the journeys to airports or stations is not subject to personal income tax even if the airport or station lies beyond the boundaries of the locality.

RF Ministry of Finance Letter No. [03-04-06/3305](#) of 29 February 2015

Requisitioning documents

In this letter, it is stated that when the tax authorities requisition documents and the entity submits the documents according to the tax authorities' demand in relation to Article 93.1 of the RF Tax Code, the provisions of Item 5, Article 93 and Item 5, Article 93.1 of the RF Tax Code are recognised, which concern the limits to the repeated requisition of documents previously submitted by the indicated entity during in-house and field tax audits, and also of documents submitted in the process of tax monitoring in the form of authenticated copies, with the exception of the instances indicated in Item 5, Article 93 of the RF Tax Code.

RF Ministry of Finance Letter No. [03-02-07/1/5991](#) of 11 February 2015

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