

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax & 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/legislative-tracking-2016.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.

11 April 2016

Official website of the Russian State Duma

[http://asozd2.duma.gov.ru/addwork/scans.nsf/ID/8A4E4D4EBE5C126843257F92002773F1/\\$File/1040802-6.PDF?OpenElement](http://asozd2.duma.gov.ru/addwork/scans.nsf/ID/8A4E4D4EBE5C126843257F92002773F1/$File/1040802-6.PDF?OpenElement)

Draft law transferring administration of insurance contributions to state budgetary funds to the tax authorities

Draft law No. 1040802-6, which introduces amendments to Russian tax law related to the transfer of the administration of insurance contributions, has been introduced to the Russian State Duma for consideration. The draft law proposes adding a section to the Russian Tax Code establishing the specific features of the calculation and payment of insurance contributions, as well as introducing amendments to certain articles of part one of the Russian Tax Code.

The most important aspects of the draft law include:

- The retention of the essential principles of levying insurance contributions (personal record-keeping, graduated rates);
- The retention of the insurance contribution rates envisaged under the current legislation;
- The retention of the beneficial rates for certain categories of taxpayer.

If adopted, the law will enter into force on 1 January 2017, but no earlier than one month from the date of its official publication.

Draft law No. [1040799-6](#), which concerns control over the payment of insurance contributions, has also been introduced to the Russian State Duma for consideration.

8 April 2016

Federal portal for draft regulations

<http://regulation.gov.ru/projects#npa=41254>

Draft law obliging members of multinational enterprise groups to notify the tax authorities of their participation in such groups and to file country-by-country reporting

The Russian Ministry of Finance is preparing the draft Federal Law “On the Introduction of Amendments to Part One of the Russian Tax Code (as Regards the Preparation and Filing of Country-by-country Reporting)”. The draft law proposes obliging members of multinational enterprise (MNE)

groups to provide notifications of participation in an MNE group and to file country-by-country reporting. For more details on the draft law, please see our LT in Focus of [8 April 2016](#).

If adopted, the law will enter into force on 1 January 2017, with the exception of certain provisions for which different dates of entry into force are envisaged.

11 April 2016

Official Internet portal for legal information

<http://publication.pravo.gov.ru/Document/View/0001201604110020>

Double tax treaty between Russian and China enters into force

On 9 April 2016, the [Agreement](#) between the Russian Government and the Government of the People's Republic of China on Avoiding Double Taxation and on Preventing Tax Evasion in Relation to Taxes on Income, the associated Protocol and the [Protocol](#) on Introducing Amendments to the Agreement between the Russian Government and the Government of the People's Republic of China on Avoiding Double Taxation and on Preventing Tax Evasion in Relation to Taxes on Income entered into force.

For more details on the Agreement, please see our LT in Focus of [28 January 2016](#).

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