

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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10 August 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148423>

No fine for filing residency certificate after actual income payout to a foreign organization

In its letter of July 15, 2015 No 03-08-13/40642 the Russian Ministry of Finances notifies that the Russian Tax Code stipulates no responsibility for filing residency certificate after actual income payout. Therefore, tax authorities shall have no right to charge penalties from the tax agent for the period from income payout and up to receiving the residency certificate from a foreign organization.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=184031>

Templates approved to notify of chosen tax objects to obtain individual property tax benefits

The decree of the Russian Federal Tax Service of July 13, 2015, No MMB-7-11/280@ approves the template to notify of chosen tax objects for which individual property tax benefit is provided. Please, note that the notification of chosen tax objects for which tax benefit is provided is to be filed to a tax authority on or before November 1 of the year starting from which the benefit is applied.

11 August 2015

"Official Documents." Supplement to the publication "Accounting. Taxes. Law"

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=97&npid=82106>

Deductibility of interest expenses on loan to pay out dividends

In its letter of July 24, 2015 No 03-03-06/1/42780 the Russian Ministry of Finances notifies that interest expenses on the loan used to pay out dividends should be treated as overhead costs for profit tax purposes. It is the first time the Russian Ministry of Finances has reached this conclusion based on the Decree of the Presidium of the Russian Supreme Arbitration Court of July 23, 2013, No [3690/13](#).

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=97&npid=82107>

Deductibility of export VAT for profit tax purposes

In its letter of July 27, 2015 No 03-03-06/1/42961 the Russian Ministry of Finances notifies that the VAT calculated by the taxpayer due to the failure to confirm its right to 0% rate on export goods, is recommended to be deducted as other costs for tax purposes.

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