

# Legislative Tracking



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**10 November 2015**

**Official website of the Moscow City Duma**

[http://duma.mos.ru/ru/40/regulation\\_projects/9990](http://duma.mos.ru/ru/40/regulation_projects/9990)

### **Possible reduction of corporate property tax rates paid based on cadastral value (in Moscow)**

It is reported that the Moscow City Duma is considering the draft law “On the Introduction of Amendments to Articles 1.1 and 2 of Moscow City Law No. 64 of 5 November 2003 ‘On Corporate Property Tax’”. In particular, it is proposed that in 2016 the corporate property tax rate be set at 1.3% instead of 1.5%, in 2017 - at 1.4% instead of 1.8%, and in 2018 at 1.5% instead of 2%. Furthermore, it is proposed that the list of privileged categories of property items in relation to which a coefficient of 0.1 is applied be extended to include retail shops, cultural and entertainment facilities, facilities offering consumer services, as well as bank offices and tourist companies serving individuals. If adopted, the law will enter into force on 1 January 2016, but no earlier than one month from the day of its official publication with the exception of regulations for which a different date of entry into force is envisaged.

**10 November 2015**

**Vedomosti**

<http://www.vedomosti.ru/newspaper/articles/2015/11/09/616131-transferti-podorozhali>

### **Possible amendments to transfer pricing legislation**

It is reported that the list of transactions subject to transfer pricing control could be reduced. In particular, an increase in the threshold value for controlled Russian transactions from RUB 1 billion to RUB 3 billion is under discussion.

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