

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 March 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/611531/>

Taking decisions on tax deferral

Federal Law No. 49-FZ of 8 March 2015 lays forth a new procedure for decisions on tax deferral/payment by instalments, in which the Federal Tax Service will take decisions instead of the RF Government. The Federal Law will come into force one month from the date of its official publication.

<http://www.garant.ru/hotlaw/federal/611567/>

Excluding nonbanking financial companies from the register of foreign agents

The legal grounds and procedure for the exclusion of nonbanking financial organisations fulfilling the function of a foreign agent from the relevant register have been determined by Federal Law No. 43-FZ of 8 March 2015 (see Legislative Tracking [17 February 2015](#)).

<http://www.garant.ru/hotlaw/federal/611566/>

Changes to procedures for deducting interest on loans

Federal Law No. 32-FZ of 8 March 2015 introduced amendments to the procedure for the deduction of interest rates on loans for profit tax purposes.

12 March 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/612225/>

Accounting preference shares in the equity of joint-stock companies

Amendments to the Federal Law “On joint-stock companies” are being introduced by Draft Federal Law No. 739667-6, in the section on the accounting of preference shares in the equity of joint-stock companies. The Federal Law will enter into force from the day of its official publication.

10 March 2015

Official website of the RF Ministry of Finance

<http://minfin.ru/ru/document/index.php#>

Mistakes in primary accounting documents

In this letter, it is stated that mistakes in primary accounting documents which do not affect the tax authorities' ability to identify the seller, buyer of goods/work/services, names of goods/work/services, their value and other business circumstances do not form a basis for the non-deduction of the relevant expenses for profit tax purposes.

Ministry of Finance Letter No. 03-03-10/4547 of 4 February 2015

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