

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 July 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/635888/>

Import customs duty rates in relation to components for gas turbines

Council of the Eurasian Economic Commission Decision No. 74 of 8 July 2015 has established the rates for import customs duties for the common customs tariff of the Eurasian Customs Union in relation to parts for the production of gas turbines. In particular, an import customs duty rate of 0% of the customs value will be applied in relation to parts for the production of gas turbines with a capacity of greater than 50 thousand kW. Please note that currently the customs duty on the indicated goods is 6.7% of the customs value. The rate will be applied until 31 August 2019 inclusive. The Decision enters into force 30 days from the date of its official publication.

10 July 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=147393>

Clarification of the RF Ministry of Finance on certain issues related to the taxation of CFCs

The letter clarifies certain issues related to the taxation of the activities of controlled foreign companies (CFCs). In particular, the profits or losses of a CFC are calculated according to information from financial reports compiled in relation to the governing law of the CFC not only when it is subject to an obligatory audit according, but also when the audit is voluntarily conducted by the foreign organisation.

RF Ministry of Finance Letter No. 03-01-10/35077 of 17 June 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=MLAW;n=163396>

Procedure for the collection, processing and transfer of information about items subject to trade duty to the tax authorities

Moscow City Government Resolution No. 401-PP of 30 June 2015 has affirmed the procedure for the collection, processing and transfer of information about items subject to trade duty in the city of Moscow. In particular, it is intended that information about traded items would be obtained from owners and other rights holders through the use of information placed on the internet by individuals and legal entities as well as in the media

and from communication with individuals or legal entities. The functions of collecting, processing and transferring information to the tax authorities are the responsibility of the Department of Economic Policy and Development of the City of Moscow.

13 July 2015

Kommersant

<http://kommersant.ru/doc/2767099>

Possible change of VAT rate on airport services rendered within international and domestic flights

It is reported that the RF Government is deliberating on the possibility of introduction a VAT rate of 0% on airport services when providing services for international flights and of 18% for domestic flights. Please note that in relation to the effective RF legislation, these services are not subject to VAT. If a rate of 0% is introduced it will be possible to claim input VAT related to such services for recovery (currently, input VAT on the given services is included in not subject to recovery and is included into expenses).

10 July 2015

Official website of the RF Ministry of Russia

<http://www.minfin.ru/ru/om/obzor/#>

Review of practice in law enforcement on disputes on the recognition of normative and non-normative regulations and decisions of the RF Ministry of Finance as ineffectual

A review of the practice in law enforcement on disputes on the recognition of normative and non-normative regulations and RF Ministry of Finance decisions and actions (lack of action) as unjustifiable for the second quarter of 2015 has been placed on the official website of the RF Ministry of Russia. In particular, the specifics of reviewing appeals against RF Ministry of Finance clarification letters, including those on issues of the application of legislation on taxes and duties, have been described.

10 July 2015

Ekonomika i zhizn. Accounting supplement

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VAT on the sale of glasses for the correction of eyesight

It is reported that the RF State Duma is deliberating draft law No. [829876-6](#) in accordance with which the sale of any glasses or lenses for the correction of eyesight will not be subject to VAT, regardless of whether they provide sun protection or not.

Recovery of VAT paid to the customs authorities

In this letter, it is reported that a hard copy of an e-document, which confirms the import of goods to RF territory and which was received from the customs

authorities, cannot form the grounds for a refusal in recovery of VAT paid to the customs authority.

Federal Tax Service Letter No. [GD-4-3/11190@](#) of 26 June 2015

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