

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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12 August 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/644403/>

Export customs duty rates on oil for August 2015

In RF Ministry of Economic Development information of 10 August 2015, the rate of export customs duty on oil and certain categories of goods developed from oil have been defined for the period from 1 to 31 August inclusive. In particular, the rate of export customs duty on crude oil has been lowered from 143.1 to 133.1 USD.

12 August 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=184221>

Approval of the requirements for industrial parks and managing companies of industrial parks

RF Government Resolution No. 794 of 4 August 2015 has approved the requirements which must be met by industrial parks and their managing companies seeking state support. In particular, requirements towards the territory and communal infrastructure of industrial parks and towards labour productiveness have been established. The powers to inspect organisations on their compliance with these criteria have been vested with the RF Ministry of Industry and Trade. The decision on an industrial park or managing company of industrial parks' compliance with these requirements will be effective for three years. The Resolution enters into force on 1 January 2016.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148421>

VAT on advertising services rendered to a foreign organisation with a bank account in the RF

In this letter, it is reported that the RF is not recognised as the place of the sale of advertising services rendered to a foreign organisation, regardless of the registration of the foreign organisation with the tax authorities in relation to the opening of a current account in a Russian bank. Therefore, the services are not subject to VAT.

RF Ministry of Finance Letter No. 03-07-08/40529 of 15 July 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148561>

Deducting expenses on accommodation payments for employees of an organisation for the purposes of calculating profit tax and personal income tax

In this letter, it is reported that the possibility of deducting expenses on renting accommodation for employees of an organisation depends on the conditions of the labour agreements. If the expenses are a form of labour payment and this is indicated in the labour agreement, then the organisation may deduct these expenses for profit tax purposes. The Ministry additionally states that the payment of accommodation rental costs by an organisation is recognised as income for the employee received in kind and should be included in the personal income tax base.

RF Ministry of Finance Letter No. 03-08-05/41253 of 17 July 2015

12 August 2015

Federal portal for draft regulations

<http://regulation.gov.ru/projects#npa=38949>

Draft directive on signing the Convention on Avoiding Double Taxation between the RF and Ecuador

It is reported that the RF Ministry of Finance is preparing a draft RF Government Directive "On Signing the Convention between the RF Government and the Government of the Republic of Ecuador on the Avoidance and Double Taxation and the Elimination of Tax Evasion in Relation to Taxation on Income". The draft directive is currently undergoing independent anticorruption analysis.

<http://regulation.gov.ru/projects#npa=38920>

Ratification of the Convention between the RF Government and the Government of Belgium on the Avoidance of Double Taxation

It is reported that the RF Ministry of Finance has begun the development of a draft Federal Law "On the Ratification of the Convention between the RF and the Kingdom of Belgium and the Elimination of Tax Evasion in Relation to Taxation on Income and its Protocols".

12 August 2015

Official website of the Federal Tax Service

http://www.nalog.ru/rn77/news/tax_doc_news/5686113/

Interactive service for offsetting and refunding overpaid taxes and levies

An interactive service allowing for overpaid taxes, levies, penalties and fines to be offset or refunded has been released on the official website of the Federal Tax Service in the [Personal Individual Taxpayer Account](#). Please note that in order to use this service, it is necessary to submit an application for an offset or refund of overpaid taxes, levies, penalties or fines with an

electronic signature. All sent applications are saved and are available for review in the “Taxpayer Documents” - “E-Document Control” section.

7 August 2015

Ekonomika i zhizn. Accounting supplement

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Procedure for the application of a multiplying coefficient to a rate of depreciation

In this letter, it is reported that calculating depreciation without the multiplying coefficient established in the organisation’s accounting policy means that the organisation has exercised its right to choose and decided not to apply it in certain tax periods. Furthermore, the Ministry has stated that the RF Tax Code does not contain regulations allowing the recalculation of the corporate profit tax base and application of the coefficient in expired tax periods. An organisation may begin applying the coefficient in the current tax period.

RF Ministry of Finance Letter No. [03-03-10/39633](#) of 9 July 2015

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