

# 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 October 2015**

**Consultant Plus**

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150755>

### **Apostilization of residency e-certificates of foreign taxpayers**

The letter of the Federal Tax Service of 24 September 2015 No OA-4-17/16778@ notifies that if a foreign legislation prescribes the digital submission of residency certificates, Russian tax agents can accept e-documents as a proof of the taxpayer status as a resident of the relevant country. In this case hard copies are not provided to be taken outside of the country, and in Russia no legalization or apostilization of such an e-document is required.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150737>

### **Determination of the summation criterion to recognise agent-mediated deals as controlled**

The letter of the Ministry of Finances of 16 September 2015 No 03-01-18/53089 notifies that relations between the principal and the agent regarding the services on the basis of remunerations do not lead to the transfer of right on goods, work results, paid services since the transfer of ownership occurs only with regard to the services rendered by the agent on the basis of agency fee or other similar remuneration. Therefore, to define the summation criterion for recognition of agent-mediated deals as controlled the authority recommends to take into account the moment of transferring the rights to goods, works or services based on the provisions of article 25 of the Russian Tax Code related to income recognition.

**13 October 2015**

**RBK daily**

<http://www.rbcdaily.ru/economy/562949997631047>

### **A draft law envisioning obligation of legal entities to disclose information on their beneficial owners**

It is reported that the Russian Government has received for its review a [Draft Law](#) "On amending separate legislation acts of the Russian Federation." it is suggested to extend the Law "On Combating Legalisation (Laundering) of Illegally Gained Income and Financing of Terrorism " with provisions defining

obligations of a legal entity to disclose information on its beneficiary owners. In particular, legal entities will be obliged regularly update information on their beneficiary owners and documentary record the obtained information, store information on its beneficiary owners and measures undertaken to determine its beneficiary owners. If approved, the Federal Law will enter into force after 180 days of its official publication.

**13 October 2015**

**Vedomosti**

<http://www.vedomosti.ru/economics/articles/2015/10/12/612496-svobodnii-port-vladivostok>

### **Extended applicability of the Federal Law "On the Free Port of Vladivostok."**

It is reported that the Ministry for Development of Russian Far East prepares a [Draft](#) Federal Law "On amending the Federal Law "On the Free Port of Vladivostok." In particular, it is suggested to extend the Federal Law "On the Free Port of Vladivostok" over the territories of separate municipal formations of the Kamchatka Territory, the Khabarovsk Territory, the Sakhalin Region and the Chukotka Autonomous District. The amendments will presumably enter into effect in March 2016.

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