

# Legislative Tracking



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**30 December 2014**

**Consultant plus: document of the day**

<http://www.usoft.ru/news/law/docofaday/7952/>

### **Deadline for VAT return submission**

This letter states that entities must submit VAT returns and pay this tax for the fourth quarter of 2014 no later than 25 January 2015.

RF Ministry of Finance Letter No. 03-07-15/67246 of 25 December 2014

**12-19 January 2015**

**Official documents. Supplement to *Uchet. Nalogi. Pravo***

p. 1, 2, 3

### **Implementation of tax control measures and VAT refund**

The Federal Tax Service Letter No. ED-18-15/1693 of 18 December 2014 contains information on specific details to be used by tax authority officials in implementing tax control measures, in particular in-house tax audits. The document also describes the procedure for making decisions on VAT refund based on the results of a tax audit.

### **Freezing account operations**

The Federal Tax Service Letter No. ED-4-15/25663 of 11 December 2014 states that freezing taxpayer account operations is not performed in case of failure to provide advance payment.

### **Application of personal income tax payments made to an employee upon dismissal**

This RF Ministry of Finance Letter No. 03-04-06/50575 of 8 October 2014 states that payments made to an employee of an organization upon dismissal on the basis of an agreement to terminate an employment contract do not comprise an integral part of the employment contract and are not subject to personal income tax.

### **Accounting of VAT on operations for implementing certificates for key verification of electronic signatures**

This Federal Tax Service Letter No. GD-4-3/26358 of 19 December 2014 states that operations for implementing certificates for key verification of electronic signatures are subject to VAT,

31 December 2014

Rossiskaya Gazeta

<http://www.rg.ru/gazeta/2014/12/31.html>

## Official documents publication

The following regulations have been officially published:

- Federal Law No. 462-FZ of 29 December 2014 “On amendments to Articles 46 and 74.1 of the first part and Article 217 of the second part of the Tax Code of the Russian Federation.” In particular, when calculating the maximum amount of interest on bank deposits that are not subject to personal income tax, the Central Bank of Russia refinancing rate increased in the period from 15 December 2014 to 31 December 2015 to 10 percent. The Law enters into force from the day of its official publication.
- Federal Law No. 479-FZ of 29 December 2014 “On amendments to Articles 149 and 251 of the second part of the Tax Code of the Russian Federation.” In particular, the sale of season tickets to sporting entertainment events are not subject to VAT. The Law enters into force no earlier than one month from the date of its official publication and no earlier than the first day of the next tax period for the relevant tax.
- Federal Law No. 480-FZ of 29 December 2014 “On amendments to Article 333.32.1 to the second part of the Tax Code of the Russian Federation.” In particular, the state fee for examining medical drug documents to receive permission to conduct clinical trials has increased. The Law enters into force 1 July 2015, but not earlier than one month from the date of its official publication.
- Federal Law No. 484-FZ of 29 December 2014 “On amendments to certain legislative acts of the Russian Federation.” In particular, changes have been made to the legislation regulating banking activities, as well as anti-money laundering and counter terrorist financing policy. The Law enters into force from the date of its official publication.
- Federal Law No. 460-FZ of 29 December 2014 “On amendments to certain legislative acts of the Russian Federation.” In particular, articles on the activities of forex traders have been introduced into the Federal Law “On the securities market”. The Law enters into force from 1 October 2015, except for certain provisions, for which other dates of entry into force are provided.
- Federal Law No. 472-FZ of 29 December 2014 “On territories of advancing socio-economic development in the Russian Federation.” The Law enters into force 90 days from the date of its official publication.

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