

Legislative Tracking



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14 July 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/636736/>

Legal regulation of activities on the territory of the Vladivostok free port

Federal Law No. 212-FZ of 13 July 2015 has established a new area of priority development – the Vladivostok free port. In particular, the document determines the legal regulation of the residents of the Vladivostok free port and the state support which is provided to them, such as a shortening of the periods and frequency of planned inspections as part of state and municipal regulation, the provision of federal tax benefits and a reduction of insurance contributions. The Vladivostok free port has been established for 70 years, the period may be extended by a separate federal law in the future. The Federal Law enters into force 90 days from the date of its official publication, with the exception of certain regulations for which different dates of entry into force are envisaged.

<http://www.garant.ru/hotlaw/federal/636719/>

Introduction of a special tax regime for residents of the Vladivostok free port

Federal Law No. 214-FZ of 13 July 2015 has introduced amendments to part 2 of the RF Tax Code in relation to the adoption of the Federal Law “On the Vladivostok free port”. In particular, the profit tax rate for residents of the Vladivostok free port will be no more than 5% for the first five tax periods (0% for the federal budget, no more than 5% for the regional budget) and for the following five years – no less than 12% (2% for the federal budget, no less than 10% for the regional budget). The Federal Law enters into effect on 1 January 2016.

<http://www.garant.ru/hotlaw/federal/636725/>

Withdrawal of the limitations on the use of e-documents when interacting with state bodies

Federal Law No. 263-FZ of 13 July 2015 has withdrawn the limitations on the use of e-documents during interactions between legal entities and state bodies. In particular, legal entities may send e-documents necessary for the state bodies in exercising their authorities, signed with an encrypted digital signature. The Federal Law enters into force 180 days from the date of its official publication.

<http://www.garant.ru/hotlaw/federal/636692/>

Procedure for the submission of applications to the RF Constitutional Court in electronic form

A RF Constitutional Court Decision of 2 July 2015, which introduces amendments to the RF Constitutional Court Rules of Procedure, has been published. In particular, applicants may submit applications to the RF Constitutional Court through the “Contact the RF Constitutional Court” system on the official website of the Court or by email with the use of an encrypted digital signature. Furthermore, the RF Constitutional Court Decision has established the requirements for applications sent in electronic form. The amendments enter into force on 1 August 2015.

13 July 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/CCE77815FDA954E243257E810056A7A6/\\$FILE/837877-6_13072015_837877-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/CCE77815FDA954E243257E810056A7A6/$FILE/837877-6_13072015_837877-6.PDF?OpenElement)

Identification of the beneficial owners of foreign structures without legal personality

It is reported that draft law No. 837877-6 “On the introduction of amendments to the Federal Law ‘On counteracting the legalisation (laundering) of income received through criminal means and for the financing of terrorism’” has been introduced to the RF State Duma. In particular, the concept of the ‘foreign structure without legal personality’ has been introduced. Furthermore, the draft law envisages the obligation for banks to take measures to identify beneficial owners of foreign structures without legal personality, including the determination of the composition of trusts’ assets and the names and addresses of the founders and the trustees.

14 July 2015

Kommersant

<http://www.kommersant.ru/doc/2767676>

Procedure for evaluating the quality and results of internal procedures for evaluating the capital adequacy of credit organisations

It is reported that the Central Bank of Russia is preparing a [draft statement](#) “On the evaluation of the quality of internal procedures for the evaluation of capital adequacy”. In particular, the procedure has been defined for the evaluation of the quality and results of internal procedures for the evaluation of capital adequacy of credit organisations, and the approaches to the establishment of raised upper values for statutory requirements, depending on the quality and results of internal procedures for the evaluation of capital adequacy of credit organisations. It is intended that, according to the results of the Central Bank of Russia’s evaluation, a certain grade will be assigned to each bank, which will place the banks to one of five groups. If a bank falls under the third to fifth groups, the Central Bank of Russia will have the right to establish stricter capital adequacy requirements than the standard minimal

level of N1.0 at 10%. Please note that up to now, differentiations in the statutory requirements for banks is not applied.

14 July 2015

Rossiyskaya Gazeta

<http://www.rg.ru/2015/07/14/eek.html>

Conditions for the legalisation of parallel imports of goods

It is reported that the Board of the Eurasian Economic Commission is deliberating the issue on the legalisation of parallel imports. As a part of the discussion, the RF Government proposes to allow the gradual introduction of parallel imports in a number of sectors of the economy. Please note that, currently, in Russia, Belarus, and Kazakhstan, only importers which have received special permission from brand owners may import branded goods – imports through other channels (parallel channels) are prohibited.

13 July 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=182539>

Procedure for submitting declaration on the import of goods and payment of indirect taxes in electronic form

In this letter, it is reported that when submitting declarations on the import of goods and payment of indirect taxes in electronic form with electronic signatures, organisations are not obliged to submit them in hard copy.

Federal Tax Service Letter No. ZN-4-17/11507@ of 1 July 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=182533>

Procedure for providing shareholders with JSC documents

In this letter, the procedure for providing shareholders with JSC documents has been clarified. In particular, the absence of extracts from the register of shareholders when claiming for the provision of JSC documents cannot form the grounds for a refusal to provide the requested information to a shareholder. Additionally, the Central Bank of Russia establishes that in order to confirm the shareholder status of an entity or individual requesting documents, a JSC may request information on the number of the JSC's securities in the entity or individual's account from the registering body.

Central Bank of Russia Letter No. 06-59/5740 of 7 July 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=182498>

Recommendations of the Federal Customs Service on the release of goods before the submission of a goods declaration

The Federal Customs Service has confirmed the methodological recommendations for participants in foreign trade, which concern the order of actions on the release of goods before the submission of a goods declaration. In particular, a procedure for the actions of customs authorities

and declarants, as well as the form of the obligatory goods declaration, have been provided for in the recommendations.

14 July 2015

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

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=99&npid=420282362>

The list of highly energy-efficient items and technology subject to property tax relief

RF Government Resolution No. 600 of 17 June 2015 has adopted the new list of highly energy efficient items and technology on which organisations are not obliged to pay property tax.

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