

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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13 August 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=184281>

Conditions for one-time payments in instalments for the use of mineral resources

RF Government Resolution No. 802 of 6 August 2015 has approved the conditions and procedure for the provision of instalments on one-time payments for the use of mineral resources upon the onset of certain circumstances stipulated in the license. In particular, organisations may make one-off payments for the use of mineral resources in instalments in the following situations:

- when it is proven that a new mineral deposit has been discovered in a subsoil plot by a user of minerals conducting a geological survey of this subsoil plot for the exploration and extractions of minerals in the discovered deposit
- when the license for the exploration and extraction of minerals at one subsoil plot or for a geological survey, exploration and extraction of minerals contains an obligation for the mineral user to phase-out mining operations at a different subsoil plot

The Resolution enters into force seven days from the date of its official publication.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148624>

Legal recovery of corporate tax debts from a affiliated party

In this letter it is reported that arrears arising as a result of a tax audit are recovered from daughter/affiliated companies not only when the organisation for which the arrears have accrued finds out or should find out about the assignment of a field tax audit or about the beginning of an in-house audit and transfers funds or other property to a daughter company, but also in case of the transfer of business activities to another legal entity. The Department states that sending a notification on the legal recovery of the tax debts of one legal entity from an affiliated legal entity does not prevent the initiation of damages compensation procedures as part of the examination of a criminal case.

Department of the Federal Tax Service Letter No. SA-4-7/11974 of 9 June 2015

13 August 2015

Federal portal for draft regulations

<http://regulation.gov.ru/projects#npa=37540>

Possible amendments concerning the calculation of VAT upon receiving insurance payments on business risk insurance agreements

It is reported that the RF Ministry of Finance has begun developing a draft federal law "On the Introduction of Amendments to Article 162 of the Second Part of the RF Tax Code" which envisages the exclusion of insurance payments on insurance agreements on the non-fulfilment of contractual obligations by a counteragent of policyholder or creditor from the VAT base. RF Constitutional Court Ruling No. [19-P](#) of 1 July 2015 served as the basis for the development of this draft law. Please note that the RF Constitutional Law determined that insurance payments on business risk insurance agreements should not be included in the VAT base if the taxpayer accrued VAT on the sale of goods/work/service.

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E-justice: catalogue of arbitrational cases

http://kad.arbitr.ru/PdfDocument/ad9bab54-692a-4744-ba17-58e0936f75be/A40-162157-2014_20150727_Reshenija%20i%20postanovlenija.pdf

Property tax exemption for in-built car parks in Moscow

Arbitration Court of the Moscow District Resolution of 27 July 2015 on Case No. A40-162157/2014 has been published as part of which a dispute between Gasheka Realty LLC and the tax authorities on the legality of the application of property tax benefits in relation to in-built car parks in Moscow has been resolved. The court determined that for the exemption of in-built car parks from property tax, they need only be multi-storey and correspond with their intended purpose. Please note that the court of the first instance ruled in favour of the taxpayer and the appeal court ruled in favour of the tax authorities.

13 July 2015

Official website of the OECD

<http://www.oecd.org/tax/the-oecd-takes-further-steps-to-putting-an-end-to-offshore-tax-evasion.htm>

New OECD documents on the application of the Standard for Automatic Exchange of Financial Account Information in Tax Matters

It is reported that the OECD has published three new documents concerning the application of the [Standard for Automatic Exchange of Financial Account Information Matters](#):

- [Standard for Automatic Exchange of Financial Account Information in Tax Matters: Implementation Handbook](#)

- [Update on Voluntary Disclosure Programmes: A Pathway to Tax Compliance](#), including a description of practical experience gained by 47 countries in relation to voluntary disclosure programmes, taking into account the views of private client advisers.
- [Model Protocol](#) for the purpose of allowing the automatic and spontaneous exchange of information

Please note that over 90 jurisdictions have committed to implement the standard, with the first exchanges starting in 2017/2018, including Russia.

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