

# Legislative Tracking



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**10 October 2014**

**Garant: federal legislation monitoring**

<http://www.garant.ru/hotlaw/federal/569916/>

### **Presentation of annual consolidated financial statements**

This Statement specifies the order of presentation of annual consolidated financial statements by issuers and insurance companies, clearing houses, and management companies, as well as non-state pension funds, to the Bank of Russia. The Statement will enter into force 10 days after its official publication in the “Bulletin of the Bank of Russia.”

Bank of Russia Statement No. 3374-U of 1 September 2014

**10 October 2014**

**Consultant Plus: Document of the day**

<http://www.usoft.ru/news/law/docofaday/7612/>

### **List of accredited IT organizations**

This Letter provides information about which accredited IT organizations (as of 13 August 2014) have the right not to apply the standard depreciation procedure for computer hardware specified by Article 259 of the RF Tax Code.

Federal Tax Service Letter No. GD-4-3/20461@ of 6 October 2014

**10 October 2014**

**Ekonomika i Zhizn. Accounting supplement**

p. 2

### **Introduction of new International Financial Reporting Standards (IFRS) documents in Russia**

It is reported that the Ministry of Finance Order [project](#) “On the introduction of International Financial Reporting Standards documents into force in the territory of the Russian Federation” have been placed on the Unified Portal of Draft Legislative Acts. Amendments to IFRS 11 and amendments to IAS 16 and IAS 38 will enter into force in Russia with the document.

14-20 October 2014

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

pg. 1, 2, 7

### **Application of personal income tax to medical examinations**

This Letter reports that a company's payment for compulsory medical examinations to workers in harmful and/or dangerous working conditions is not subject to personal income tax.

Ministry of Finance Letter No. [03-03-06/1/44840](#) of 8 September 2014

### **Accounting for losses from theft**

This Letter provides a procedure for calculating corporate income tax when funds are misappropriated, if the guilty party is identified, as well as when goods are stolen, if insurance compensation under a voluntary property insurance contract has been received, but the person guilty of the theft is required by court order to pay damages.

Ministry of Finance Letter No. [03-03-06/1/42717](#) of 27 August 2014

### **Filling out VAT invoices**

This Letter provides a procedure for filling out lines 6b on VAT invoices when selling goods to a separate business unit of an organization.

Ministry of Finance Letter No. [03-07-09/43645](#) of 1 September 2014

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