

# Legislative Tracking



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**12 October 2015**

**ConsultantPlus**

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=187292>

### **New rules on providing hospitality services in the RF**

RF Government Resolution No. 1085 of 9 October 2015 has approved the new rules on the provision of hospitality services in the RF. In particular, the procedure for reserving hotel rooms has come under regulation; the concept of 'check-out time' has been clarified; and regulations on the procedure for processing the documentation associated with stays in hotels have been added, including the compilation of the list of essential documents based on which agreements on hospitality services are concluded and rooms may be checked-into. Furthermore, hotels have been granted the right to establish rules on staying in and using hotel rooms, which do not contradict RF legislation.

**13 October 2015**

**Garant: Prime**

<http://www.garant.ru/products/ipo/prime/doc/71108002/>

### **Determining the ownership period of property items established as the result of a partition**

In this Letter it is reported that the effective RF legislation does not envisage the partition of property into separate independent parts upon its next cadastral registration as grounds for the termination of the rights to said property. Consequently, the Federal Tax Service recommends determining the ownership period of property items established as the result of a partition from the moment of state registration of the ownership rights to the original property item, with the exception of plots of lands the procedure for the partition of which is regulated by the RF Land Code.

Federal Tax Service Letter No. PA-4-11/14755@ of 20 August 2015

**13 October 2015**

**Official website of the RF Government**

<http://government.ru/activities/20076/>

### **Draft law aimed at preventing the use of insider information**

It is reported that the Commission for Legislative Drafting of the RF Government has approved a draft Federal Law "On the Introduction of

Amendments to the Federal Law 'On Counteracting the Wrongful Use of Insider Information and the Manipulation of the Market and on the Introduction of Amendments to Certain RF Legislative Acts". In particular, it is proposed that the list of insiders be extended by including parties with access to information on transactions (transactions under preparation) over the transfer of ownership rights (with the exception of repurchase agreements) to five percent or more of the total amount of votes derived from the voting shares constituting the equity capital of issuers and trust companies. Furthermore, the draft law envisages the introduction of additional requirements towards professional participants in the securities market for the determination of structural subdivisions the employees of which have regular access to insider information from clients, as well as for measures aimed at preventing the unauthorised dissemination of insider information between the structural subdivisions of such organisations.

**23 October 2015**

**Federal portal for draft legal regulations**

<http://regulation.gov.ru/projects#npa=40911>

### **Possible introduction of compulsory pre-trial resolution of disputes related to intellectual rights**

It is reported that the RF Ministry of Justice has begun developing a draft Federal Law "On the Introduction of Amendments to Articles 1252 and 1486, part four of the RF Civil Code". In particular, the establishment of an obligatory pre-trial procedure for the resolution of disputes related to the defence of exclusive rights to intellectual property according is being contemplated for certain categories of case.

**13 October 2015**

**Official website of the RF Supreme Court**

[http://www.supcourt.ru/Show\\_pdf.php?id=10349](http://www.supcourt.ru/Show_pdf.php?id=10349)

### **Plenum of the RF Supreme Court clarification on the procedures applied in cases on the insolvency (bankruptcy) of citizens**

Plenum of the RF Supreme Court Resolution No. 45 of 13 October 2015 "On a Number of Questions Related to the Implementation of Procedures Applied in Cases on the Insolvency (Bankruptcy) of Citizens" has been published. In particular, questions related to the procedure for filing claims on the recognition of an individual as bankrupt, the remuneration of court costs on this category of cases and the procedures for restructuring debts are clarified in the document.

**9 October 2015**

***Ekonomika i zhizn.* Accounting supplement**

**Pages 2, 3, 16**

### **Determining the VAT base upon a Russian organisation's receipt of an advance payment in a foreign currency under a services agreement with a foreign entity**

In this Letter it is reported that upon the receipt of advance payment in a foreign currency, VAT is calculated according to the Central Bank of Russia exchange rate established on the date upon which the payment is received. Upon rendering the services in consideration of the received prepayment, VAT is calculated at the exchange rate established by the Central Bank of Russia on the date that the services are rendered.

RF Ministry of Finance Letter No. [03-07-11/51456](#) of 7 September 2015

### **Deducting severance payments for workers upon negotiated resignation for the purposes of corporate profit tax**

In this Letter it is reported that if severance payments upon the negotiated resignation of a worker is stipulated in an additional agreement to the labour agreement, which legally forms an integral part of the labour agreement, the severance pay may be deducted from the corporate profit tax base as expenses.

RF Ministry of Finance Letter No. [03-03-06/50172](#) of 1 September 2015

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