

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax & Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St. Petersburg).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/legislative-tracking-2016.html>. The Legislative Tracking Service is maintained by professionals from Deloitte CIS. This service is for informational purposes only, and the application of its contents to specific situations will depend on the particular circumstances involved.

15 June 2016

Official website of the Russian State Duma

<http://www.duma.gov.ru/news/273/1715590/>

Russian State Duma adopts new draft laws

The Russian State Duma has recently adopted the following draft laws:

- Draft Law # [962487-6](#), which sets out the **rules for levying VAT on services rendered electronically by foreign companies**, was adopted in the third reading (for more details, please refer to LT of [29 December 2015](#) and [7 June 2016](#));
- Draft Law # [734315-6](#), which establishes a procedure for shareholders making gratuitous cash or in-kind contributions that neither increase the charter capital nor change the par value of shares (contributions to corporate assets), was adopted in the third reading;
- Draft Law # [1040802-6](#), which introduces some changes to the tax law governing the transfer of the administration of insurance contributions, and Draft Law # [1040799-6](#), which concerns control over the payment of insurance contributions, were both adopted in the third reading (for more details, please refer to LT of [11 April 2016](#));
- Draft Law # [983383-6](#), which toughens employers' administrative and financial liability for failing to make salary payments either in full or in part, was adopted in the third reading (for more details, please refer to LT of [8 June 2016](#));
- Draft Law # [968690-6](#), which envisages a phased transition to the use of cash register equipment that passes electronic data about cash and electronic payments to the tax authorities through fiscal data operators, was adopted in the second and third readings;
- Draft Law # [1029186-6](#), which improves the procedure for identifying customers and their representatives, beneficiaries and beneficial owners involved in cash transactions of foreign currency, was adopted in the second and third readings.

14 June 2016

Official website of the Russian President

<http://www.kremlin.ru/acts/assignments/orders/52154>

Russian President instructs Government to suggest changes to construction industry laws and policies

Following the recent session of the State Council, the Russian President instructed the Government to:

- Propose amendments to the Russian law envisaging profit tax exemptions for construction companies that transfer ownership of social and transport facilities and utilities to the state or a municipality on a gratuitous basis;
- Establish a state-run indemnification fund for shared-equity construction formed by developers operating under shared-equity schemes to indemnify citizens for losses and to finance the construction activities should the developers fail to perform their obligations under shared-equity construction agreements;
- Introduce amendments to the existing Russian laws concerning the establishment of mandatory construction standards and voluntary construction regulations, and apply a procedure for process and pricing auditing of the rationale for construction and renovation of capital projects.

15 June 2016

Vedomosti

<http://www.vedomosti.ru/economics/articles/2016/06/15/645360-pokupat-otechestvennoe>

Additional benefits for Russian entities involved in public procurement proposed

The Russian Ministry of Telecom and Mass Communications is preparing a draft resolution that would establish price preferences for all local servicing and manufacturing entities involved in public procurement. Specifically, plans call for the prices offered by suppliers from Russia and the countries of the Eurasian Economic Union (Armenia, Belarus, Kyrgyzstan, Russia) to be deemed 15% lower than stated, while agreements would be made at the initial price.

The text of the document has not yet been officially published.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/ru/about for a detailed description of the legal structure of Deloitte CIS.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.