

Legislative Tracking



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14 October 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150809>

Submitting a revised VAT return in case of erroneous indication of the relevance indicator

The letter of the Ministry of Finances of 24 September 2015 No СД-4-15/16779@ notifies that in case of erroneous indication in column 3 line 001 section 9 of the VAT return of the relevance indicator "0" a revised VAT return is to be submitted to the tax authority for the same period with relevant indicators in section 9 of the return.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150762>

Calculation of personal income tax base when selling shares upon reorganization of a JSC in the form of a merger

The letter of the Ministry of Finances of 21 September 2015 No 03-04-05/54047 amends the authority's clarifications related to the calculation of a personal income tax base when selling shares upon restructuring a joint stock company by a merger and issued in the letters of 9 April 2015 No [03-04-05/20252](#) and of 14 May 2015 No [03-04-05/27799](#). In particular, the letter notifies that the share value calculated in accordance with items 4-6 art. 277 of the Russian Tax Code may be included into the taxpayer's expenses when selling shares (unites) of the acquired organization incurred by the taxpayer in course of reorganization provided the taxpayer has documents proving the expenses on purchasing the shares (unites) of the organizations undergoing restructuring (merger) which were later converted into the shares of the acquiring company. Also, the authority notes that shares are not to be exchange for others in case of a JSC reorganization since the shares of the acquired JSC are not transferred into the possession of the other party but get paid off (annulled).

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150753>

Procedure to reduce by a tax agent the personal income tax on fixed advanced payments paid by a foreign citizen over the patent period

The letter of the Federal Tax Service of 23 September 2015 No БС-4-11/16682@ notifies that whenever the calculated personal income tax for a

month of a relevant tax period is below the fixed advanced payment paid by the employee, the tax agent is entitled to offset the difference in the next month of the same tax period. Along with this, should the fixed advance payment exceed the tax calculated for this tax period, the excess amount shall not be returned to or offset for the taxpayer.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150742>

Application of ratio 2 to the main depreciation standard for energy efficient fixed assets

The letter of the Ministry of Finances of 17 September 2015 No 3-03-06/1/53537 notifies that application of ratio 2 to the main depreciation standard stipulated by subitem 4 item 1 article 259.3 of the Russian Tax Code to the objects included into the list of objects and technologies which are energy efficient approved by the Decree of the Russian Government of 17 June 2015 No 600 begins in July 2015. Along with this, for the objects to which the ratio used to be applied but which are not included into the Decree of the Russian Government of 17 June 2015 No 600 the ratio will no longer apply starting from July 2015.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=187267>

Explanations of the Federal Tax Service of the procedure to apply the MET rebate

The letter of the Federal Tax Service of 1 October 2015 No ГД-4-3/17127@ notifies that for the calculation of MET for a specific tax period, the tax rebate should include expenses incurred to ensure a safe working environment in the same tax period. The taxpayer is entitled to record the expenses exceeding the tax rebate limit for the tax period within the next 36 tax periods.

14 October 2015

Official Website of the Russian State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/C793AC5EB4D6291243257EDD00319BBF/\\$FILE/900695-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/C793AC5EB4D6291243257EDD00319BBF/$FILE/900695-6.PDF?OpenElement)

Draft law empowering Russian subjects to determine differentiating rates of the unified agricultural tax

The State Duma is reported to have received a draft law No 900695-6 "On amending articles 346.8 of the second part of the Russian Tax Code." In particular, the Russian subjects are suggested to be empowered with the right to determine differentiating rates of the unified agricultural tax depending on the type of the produced foods, average staff count, cap limit on profits derived from selling the goods. If approved, the Federal Law will enter into force within 1 month of its official publication but no sooner than the 1st day of the next tax period for the unified agricultural tax.

15 October 2015

Kommersant

<http://kommersant.ru/doc/2832234>

Possible introduction of a new auditor report template

A new format of the auditor report may be introduced in 2016. In particular, the new report template will presumably be introduced simultaneously with the enactment in Russia of the International Auditing Standards. The IAS will presumably be acknowledged in H12016 if the contract will be concluded till the end of 2015 with the holder of the right on the IAS texts, the International Federation of Accountants. If successful, the new format will be applied starting from 2017 for 2016 reports. Along with this, there is no decision on which companies the new format has to be applied.

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