

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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12 February 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/606802/>

New system for regulating the activities of credit rating agencies

The Draft Federal Law No. 717759-6 establishes a new system for regulation, control, and monitoring the activities of credit rating agencies.

13 February 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/607072/>

Moratorium on the introduction of trade levies in Moscow, St Peterburg and Sevastopol

The Draft Federal Law No. 720930-6 sets in place a three year moratorium on the introduction of trade levies in the federal cities of Moscow, St Petersburg and Sevastopol (see Legislative Tracking [25 December 2014](#)). The Federal Law enters into force from the day of its official publication.

13 February 2015

Vedomosti

<http://www.vedomosti.ru/finance/news/39434871/cb-vernut-garantii>

Central Bank of Russia offers guarantee to credit organisations in the case of licence withdrawal from contractual counterparties

It is reported that the RF State Duma has supported amendments to the Federal Law “On the paper securities market,” in accordance with which, the Central Bank of Russia has the right to offer guarantees to credit organisations in the instance that their contractual counterparties have their licenses withdrawn.

13 February 2015

Ekonomika i zhizn. Accounting supplement

Page 3

Catalogue of the budgetary classification code and indicators of a taxpayer's status which must be stated in payment orders when calculating corporate income tax

The catalogue of the budgetary classification code and indicators of a taxpayer's status which must be stated in payment orders when calculating corporate income tax, are provided in this letter.

Letter of the RF Ministry of Finance No. [02-08-10/800](#) of 16 January 2015

Procedures for tax inspectors when accepting VAT declarations in hard copy

The procedures for tax inspectors when receiving VAT tax declarations in hard copy are explained in this letter.

Letter of the RF Ministry of Finance No. [OA-4-17/1350@](#) of 30 January 2015

17-23 February 2015

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

Pages 2, 3, 4

Registration of invoices

In this letter, it is reported that if an organisation-purchaser declares information relating to its own goods or goods delivered as part of a commission agreement in an invoice, from 1 January 2015, such invoices are to be registered in the book of sales in the section on the organisation's own products and in the record book of received and sent invoices in the section on goods delivered as part of commission agreements.

Letter of the RF Ministry of Finance No. [03-07-11/1401](#) of 21 January 2015

Recognition of uncollectible debt

In this letter, it is reported that the debt of a legal entity, which has stopped its operating activity, is to be recognized by the tax payer as uncollectible according to the procedures specified in Article 266 of the RF Tax Code starting from the date of the exclusion of said legal entity from the State Register of Legal Entities.

Letter of the RF Ministry of Finance No. [03-01-10/1982](#) of 23 January 2015

Filling in invoice line 2a "Address"

In this letter, it is reported that when filling in invoice line 2a "Address," an organization-seller, must indicate its location in accordance with the organizational documents.

Letter of the RF Ministry of Finance No. [03-07-09/2992](#) of 28 January 2015

Withholding VAT excluded from the income from operations involving paper securities and dividends

Letter of the RF Ministry of Finance 29 January 2015 No 03-04-07/3263 is directed at Federal Tax Service Letter No. [BS-4-11/1443@](#) of 28 January 2015, in which it is reported that if it is not possible to withhold VAT excluded from income from operations involving paper securities and dividends from the shares of Russian companies, then organisations must notify the tax authorities local to the place of accounting about the impossibility of the tax withholding and the sum of the taxpayer's debt in written form by 1 March of the following year.

Refunding overpaid tax

In this letter, it is reported that refunding overpaid tax on the basis of a decision of the tax authorities in the instance of an erroneous indication of details of the bank account is carried out according to the specified procedure after the correction of the details of the bank account.

RF Ministry of Finance Letter No. [03-02-08/2244](#) of 26 January 2015

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