

Legislative Tracking



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13 March 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/612455/>

Central Bank of Russia's key rate reduced

The Central Bank of Russia released information on 13 March 2015 that the Central Bank of Russia's key rate has been reduced from 15% to 14% per annum.

13 March 2015

ConsultantPlus: Document of the day

<http://www.usoft.ru/news/law/docofaday/8226/>

Application of separate regulations from Chapter 22 'Excise duty' of the RF Tax Code

In this letter, the procedure for the application of separate regulations from Chapter 22 'Excise Duty' of the RF Tax Code for the purposes of imposing excise duty from 1 January 2015 has been clarified.

Federal Tax Service Letter No. GD-4-3/3117@ of 27 February 2015

16 March 2015

Kommersant

<http://www.kommersant.ru/doc/2687522>

Replacement of mineral extraction tax on oil with a tax financial results

It is reported that the RF State Duma intends to deliberate a bill to replace mineral extraction tax on oil with a tax on financial results.

13 March 2015

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

Pages 2, 3, 14

Holding organisations to account for non-payment of personal income tax on interest-bearing loans

According to this Ruling, the tax authorities have the right to hold an organisation to account for the non-payment of personal income tax.

Ruling of the RF Supreme Court No. [305-KG14-5343](#) of 27 February 2015

Transfer of insurance premiums by organisation directors

According to this Resolution, the director of an organisation has the right to independently transfer its insurance premiums.

Resolution of the Arbitrage Court of the Northern-Caucasus district No. A32-40589/2013 of 12 February 2015

Personal income tax on compensation for employees of organisations for the cost of gym memberships

This letter states that the amounts of compensation for employees of an organisation for the cost of gym memberships and sports classes are subject to taxation according to general procedures.

RF Ministry of Finance Letter No. 03-04-06/3511 of 30 January 2015

Application of corporation tax at a rate of 13%

In this letter, the procedure for applying corporation tax at a rate of 13% on income/dividends from shares in other businesses from 1 January 2015 has been clarified.

Federal Tax Service Letter No. [GD-4-3/2964@](#) of 30 January 2015

17-23 March 2015

Uchet. Nalogi. Pravo. Moscow edition

Page 4

Filling in VAT invoices

This letter states that organisations must indicate all parts of the address when filling in the address of the taxpayer-seller in line 2a of the VAT invoice.

Federal Tax Service Moscow Department Letter No.16-15/013654 of 17 February 2015

17-23 March 2015

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

Pages 2, 5, 7

Procedure for filling in statements on personal income for 2-PIT

This letter states that organisations must indicate the amounts of withheld tax in the tax period during which, the tax was calculated in the statement on personal income for 2-PIT (hereafter, the Statement). If the personal income tax was withheld after the end of the tax period and the submission of the Statement to the tax authorities, then the previously submitted Statement must be corrected by submitting a new Statement.

Federal Tax Service Letter No. BS-4-11/3283 of 2 March 2015

Personal income tax on retirement payments for fired employees

This letter states that retirement payments granted to fired employees on the basis of an agreement on the annulment of the labour agreement are an integral part of the labour agreement and, on the basis of Item 3, Article 217

of the RF Tax Code, are not subject to personal income tax in the total sum of not more than three times the average monthly wage (or six times the average monthly wages for employees fired from organisations in the Far North and equivalent areas).

RF Ministry of Finance Letter No. [03-04-06/6531](#) of 13 February 2015

Holding organisations to account for late transfer of personal income tax

This letter states that the RF Tax Code does not relieve companies of their responsibility to transfer personal income tax to the RF budget on time in the case of the submission of verified information on personal income in the relevant tax period to the tax authorities and the transfer of the tax in its entirety before the submission of the indicated information to the tax authorities and the conducting of tax audits.

RF Ministry of Finance Letter No. [03-02-07/1/6889](#) of 13 February 2015

No. 6, March 2015

Russian tax courier

Pages 8, 59, 62, 71, 73

List of documents on the basis of which, organisations have the right to deduct retirement payments for profit tax purposes

In this letter, the list of documents on the basis of which, a company has the right to deduct retirement payments for profit tax purposes, has been presented.

RF Ministry of Finance Letter No. 03-03-06/1/3654 of 30 January 2015

Payment of personal income tax when transferring personal debts to other companies

This letter states that when transferring personal debts to another company, there are no grounds for the payment of personal income tax.

RF Ministry of Finance Letter No. 03-04-06/1261 of 20 January 2015

Accounting the value of fixed assets when calculating property tax

This letter states that if an organisation received moveable property in 2015 following the liquidation of a subsidiary, then it must take fixed assets into account when calculating property tax.

RF Ministry of Finance Letter No. 03-05-05-01/68233 of 29 December 2014

Payment of personal income tax on money received by employees on account

According to this Regulation, an employee having received money on account from an entity, which is non-existent, is not obliged to pay personal income tax on said money.

Regulation of the Arbitrage Court of the North-western district No. A42-3672/2012 of 27 January 2015

Systematic renegotiation of civil contracts with individuals

According to this Regulation, the systematic renegotiation of civil contracts with an individual is not a basis for the classification of the relations between the company and the individual as labour relations.

Regulation of the Arbitrage Court of the Moscow district No. F05-16264/2014 of 28 January 2015

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