

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).

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15 June 2016

E-justice: catalogue of commercial cases

<https://kad.arbitr.ru/Card/74e47484-ca52-4bf8-afea-2e56cbaa8485>

Russian Supreme Court ruled in favor of the taxpayer in case involving reduction of VAT base on rebates for food goods

The Supreme Court of the Russian Federation resolved the case of Danone Russia JSC concerning the deduction of a volume rebates provided in respect of food goods from the VAT tax base in favor of the taxpayer.

The tax authorities disputed the deduction of a volume rebates provided for food purchases from the VAT tax base on the basis of Item 6, Article 9 of Federal Law No. 381-FZ of 28 December 2009 “On the Regulatory Framework for Trading Activities in the Russian Federation,” which stipulates that no remuneration based on the purchasing of a certain volume of food products shall be taken into account when determining food prices.

The lower courts affirmed the tax authorities’ claims and ruled that in the event a food supplier pays a volume-based bonus, such bonuses shall not affect the value of the previously supplied food products, irrespective of the contractual terms and conditions; therefore, rebates provided in a form that changes the price of previously shipped goods is not acceptable in the case of food products.

The Supreme Court of the Russian Federation reversed the judgement of the lower courts and ruled in favor of the taxpayer.

The Supreme Court’s statement of reasons for the ruling has not yet been published.

The ruling on the referral of the case to the Judicial Chamber of the Supreme Court of the Russian Federation stated that Federal Law No. 381-FZ of 28 December 2009 “On the Regulatory Framework for Trading Activities in the Russian Federation” has an independent scope of regulation separate from the law governing taxes and duties and therefore shall not regulate fiscal relations as stipulated by Item 7, Article 1 and Items 1 and 2, Article 6 of the Russian Tax Code.

15 June 2016

Official website of the Russian State Duma

[http://asozd2.duma.gov.ru/addwork/scans.nsf/ID/19B7CBE7417325BD43257FD300488035/\\$File/1099990-6_15062016_70300684-1.pdf?OpenElement](http://asozd2.duma.gov.ru/addwork/scans.nsf/ID/19B7CBE7417325BD43257FD300488035/$File/1099990-6_15062016_70300684-1.pdf?OpenElement)

Draft law on ratification of Double Tax Treaty between Russia and Hong Kong under consideration

The Russian State Duma is considering Draft Law # 1099990-6, which would ratify the Agreement between the Government of the Russian Federation and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and the Protocol Thereto.

15 June 2016

Federal portal for draft regulations

<http://regulation.gov.ru/projects#npa=48895>

Draft law aimed to improve legal regulation of petroleum operations

The Federal Antimonopoly Service of Russia has prepared Draft Federal Law "On the Circulation of Crude Oil and Petroleum Products in the Russian Federation". The draft law provides a framework for the legal regulation of relations arising from or in connection with the circulation of crude oil and petroleum products in the Russian Federation. Specifically, the draft law:

- Defines the key terms pertaining to business activities involving crude oil and petroleum products, including the concepts of wholesale distribution of petroleum products and retail distribution of motor fuels;
- Establishes a specific procedure for the temporary removal of oil processing facilities from operations for the maintenance of equipment and accumulation or management of the product stock, as well as sets requirements for the separation of legal entities involved in wholesale and retail distribution of motor fuels depending on their business activities;
- Defines the legal status of the subjects of legal relations arising from or in connection with the circulation of crude oil and petroleum products;
- Envisages a series of measures aimed at: preventing players in the petroleum industry from taking any action that would limit competition, enhancing the effectiveness of the legal regulation of relations arising from or in connection with the circulation of crude oil and petroleum products, and promoting competition on the market for crude oil and petroleum products.

16 June 2016

Vedomosti

<http://www.vedomosti.ru/auto/articles/2016/06/16/645518-poshlini-gazomotornih-avtomobilei>

Zeroing of customs duties on selected parts and components imported for natural gas vehicles proposed

The United Nations Economic Commission for Europe is considering zeroing the 3% import customs duty levied on gas injectors used to supply fuel to natural gas engine cylinders. The plans also call for a consideration of temporary zeroing of duties applicable to other parts and components.

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