

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).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/deloitte-online-newstoyourdesk.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 September 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149526>

Procedure to confirm permanent location of a foreign organization for the purposes of DTT application

The letter of the Ministry of Finances of 19 August 2015 No 03-08-05/47828 notifies that the Russian Tax Code does not contain any provisions that are limiting the period of validity of tax residence certificates confirming permanent residence of a foreign entity in a state having a DTT with Russia in effect, therefore such a certificate is to be submitted by a foreign organization prior to paying an income rather than in each tax period. Additionally the Ministry of Finance is referring to a court practice which confirms that if contracts between Russian companies and foreign contractors are lasting, the residence certificates for earlier or subsequent periods compared to the time of income payout have no impact on the right to apply DTT.

15 September 2015

Official Website of the Russian State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/69031A692C65EB1543257EC000414396/\\$FILE/880424-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/69031A692C65EB1543257EC000414396/$FILE/880424-6.PDF?OpenElement)

Possible change of the limit for doubtful debt reserves for profit tax purposes

The State Duma is reported to have received for their review a draft law No 880424-6 "On amending article 266 of the second part of the Russian Tax Code" envisaging changes to the procedure of calculation of doubtful debt reserve limit within the reporting period, in particular it is suggested that the doubtful debt reserves calculated during a tax period cannot exceed the biggest of the two: 10% of revenue of the previous tax period or 10% of revenue of the current period. If approved, the Federal Law will enter into force in a month after its official publication and it will apply to all the relations emerged on or after 1 January 2016.

15 September 2015

Federal Portal of Draft Laws and Regulations

<http://regulation.gov.ru/projects#npa=39886>

Possible introduction of an informational data system regulating pricing in construction

The Russian Ministry of Housing and Building is reported to be working on the draft Decree of the Russian Government "On state informational data system "Pricing in Construction." In particular, the draft decree is designed to improve credibility and transparency of drawing cost estimates for capital structures whose construction is being carried out with using state funds, strengthening stability of the contractor service market, optimizing construction costs as well as providing free access to costing norms. The Unified Informational System is planned to consist of the unified portal of construction pricing, functional and service sub-systems and a framework to publish costing norms. The draft decree is currently undergoing public debates. It is planned that the described information data system would be implemented from 2017.

<http://regulation.gov.ru/projects#npa=39928>

Possible amendments to the list of expenses to be reimbursed upon employees' business trip outside of Russia

The Russian Ministry of Finances is reported to be working on a Decree by the Russian Government "On amending the Governmental Decree of 13 October 2008 No 749 "On specifics of personnel secondment." In particular, reimbursement of traveling and apartment rent costs, additional costs related to living outside their permanent place of residence as well as other related costs will apply to employees sent to a business trip outside of Russia. The draft decree is currently undergoing public debates.

<http://regulation.gov.ru/projects#npa=38493>

Draft law to regulate debt recovery business

The Ministry of Economic Development and Trade is reported to be preparing a draft Federal Law "On debt recovery activities." In particular, the draft law envisages legal basis to carry out recovery of debts from physical persons, including individual entrepreneurs and heads of peasant / farm business, as well as the rights and obligations of an authority surveilling entities specialized on debt recovery. If approved, the law will enter into force in March 2016. The draft federal law is currently undergoing public debates.

14 September 2015

Official Website of Russian Federal Tax Service

http://www.nalog.ru/rn47/news/activities_fts/5698059/

Transfer of state registration of entities and individual entrepreneurs located/living in Leningrad region to the Unified Registration Center

It is reported that starting from 1 October 2015 functions of state registration of entities and individual entrepreneurs, registered address and place of residence of which is in Leningrad region, are transferred to the Unified Registration Center (URC) located at the premises of the Inspectorate of the Federal Tax Service for Vyborg district. Documents to the URC may be filed via regular mail, the Multipurpose Center or digitally via the official website of the Federal Tax Service or the State Services Portal.

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.