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# Legislative Tracking



To inquire about any of the issues raised in this newsletter, please contact the Tax & Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St Petersburg).

Our daily Legislative Tracking is available at

http://www2.deloitte.com/ru/ru/pages/tax/articles/legislative-tracking-2016.html. These reviews are prepared solely to inform readers, and the application of any information contained in such reviews to specific situations should be determined by the respective circumstances.

#### 16 February 2016

#### **RBK Daily**

http://www.rbc.ru/newspaper/2016/02/17/56c313429a79473bc3a4f4af

## Draft Law stipulating VAT on digital services approved by **Russian State Duma IT Committee**

The Russian State Duma Committee on Information Policy, Information Technology and Communications has supported Draft Law No <u>962487-6</u>, which would require IT companies that render online services within Russia to pay VAT. For more details on this Draft Law, see our LTs of 29 December 2015 and 2 February 2016.

#### 16 February 2016

E-filing: commercial court case file

http://kad.arbitr.ru/PdfDocument/036a235c-a771-45b2-ade4-c0f9de61cca3/A40-194412-2015\_20160212\_Reshenija%20i%20postanovlenija.pdf

Court decision in Parexel case in favor of tax authorities. classifies disputed consultancy and data processing services rendered in favor of foreign companies as VATable in Russia

The ruling of the Commercial Court of Moscow of 11 February 2016 on case No A40-194412/2015 has been published. The ruling settles the dispute between Parexel International Rus LLC and the tax authorities on additional charges of VAT on services rendered in 2011-2012 to foreign affiliated companies that are members of the Parexel group of companies. The services were related to the organization of clinical studies of foreign medications in Russia. The taxpayer argued that relevant agreements between the parties covered consultancy and data processing services, which are taxed at the location of the buyer and are therefore not subject to VAT in Russia. The court, however, supported the tax authorities and classified the disputed services as related to the organization and conducting of clinical studies, which are taxable at the location of the seller.

### 16 February 2016

#### Rossiyskaya Gazeta

http://www.rg.ru/2016/02/16/rossijskuiu-stalelitejnuiu-produkciiu-oblozhiliposhlinoj-v-evrosoiuze.html

## Anti-dumping duties on Russian and Chinese flat-rolled products imposed by the European Commission

The European Commission has decided to introduce preliminary antidumping duties on Russian and Chinese flat-rolled products. Temporary duties of up to 26% will be imposed on Russian suppliers of cold-rolled mill products and temporary duties of up to 16% on Chinese suppliers.

16 February 2016

**RBK Daily** 

http://www.rbc.ru/newspaper/2016/02/17/56c32e369a79476dce13f0ce

## **European Commission publishes draft package of energy** reforms

The European Commission has introduced a draft package of energy reforms, intended as a basis for establishing an Energy Union for European countries. The energy security of European countries will be ensured through four methods:

- reduced energy consumption;
- increased domestic energy production;
- establishment of a single integrated market;
- diversification of foreign suppliers.

It is expected that private European gas companies will notify local authorities and the European Commission of new contracts with suppliers immediately after the contracts are concluded or renewed. According to this package, the European Commission will not only be entitled to verify intragovernmental agreements, but also business agreements that provide over 40% of energy consumption in a particular country.

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