

# 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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**17 March 2015**

**Vedomosti**

<http://www.vedomosti.ru/newspaper/articles/2015/03/16/rossiya-zovet-kapitali-i-ni-o-chem-ne-sprosit>

### **Capital amnesty bill**

It is reported, that the RF Government proposes to introduce amendments to the capital amnesty bill in accordance with which, organisations will not pay declaration fees when declaring their assets and ownership structures (see Legislative Tracking [19 December 2014](#)).

**No. 3, March 2015**

**Nalogoved**

<http://e.nalogoved.ru/article.aspx?aid=378934>

### **Recognising business operations as valid**

This Ruling states that for the recognition of business operations as valid, companies must provide documentary evidence.

Ruling of the RF Supreme Court No. 309-KG14-2191 of 3 February 2015

### **Insurance premiums on compensation for late payment of wages**

This Ruling states that compensation for the late payment of wages to employees is not subject to insurance premiums.

Ruling of the RF Supreme Court No. 307-KG14-5726 of 18 December 2014

### **VAT on loss of profits**

This Resolution states that lost profits, as a loss, is not subject to VAT.

Resolution of the Arbitrage Court of the Far Eastern district No. A37-293/2014 of 18 December 2014

### **Deductibility of expenses on employee bonuses**

This Resolution states that for profit tax purposes organisations have the right to deduct expenses on employee bonuses on the basis of a collective agreement.

Resolution of the Arbitrage Court of the Ural district No. A50-2698/2014 of 17 December 2014

## **Investigating the validity of tax charges**

This Resolution states that the court will only investigate the legality and validity of tax charges on the grounds set out by the tax inspectorate in the disputed decision.

Resolution of the Arbitrage Court of the North Western district No. A44-581/2014 of 17 December 2014

## **Tax obligations of organisations**

This Resolution states that organisations carry tax obligations in respect of the real character of deals being concluded.

Resolution of the Arbitrage Court of the Moscow district No. A40-30566/14 of 11 December 2014

## **Partial restoration of VAT**

This Resolution states that organisations have the right to a partial restoration of VAT recovered previously from an advance payment in the amount relating to the advance payment offset against the payment for a particular supply of goods (work, services) in accordance with the terms of a civil transaction.

Resolution of the Arbitrage Court of the North Western district No. A42-6425/2013 of 11 December 2014

## **Early transfer of personal income tax**

This Resolution states that the early transfer of personal income tax is not a violation, as specified in Article 123 of the RF Tax Code.

Resolution of the Arbitrage Court of the Moscow district No. A40-172185/13 of 8 December 2014

## **Accounting revised tax declarations**

This Resolution states that in order to determine the tax obligations when deciding on the results of field tax audits, the tax authorities must consider revised tax declarations, which have been submitted.

Resolution of the Arbitrage Court of the Moscow district No. A41-56901/13 of 25 November 2014

## **Ceding rights to demand court costs**

This Resolution states that the RF Tax Code does not prevent the cession of rights to demand court costs.

Resolution of the Arbitrage Court of the Moscow district No. A40-169011/13 of 25 November 2014

## **Submission of details in VAT invoices**

This Resolution states that the absence of a demand for precise details in VAT invoices does not exempt the taxpayer from the obligation to submit them.

Resolution of the Arbitrage Court of the Moscow district No. A40-169130/13 of 2 December 2014

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