

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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16 June 2015

Single portal for draft regulations

http://regulation.gov.ru/project/26066.html?point=view_project&stage=2&stage_id=19002

Possible amendments to the procedure for the taxation of controlled foreign companies and the income of foreign organisations

It is reported that the draft Federal Law 'On the introduction of amendments to the first and second part of the RF Tax Code (to the parts on the taxation of the profits of controlled foreign companies and the income of foreign organisations)' is being publically deliberated. Amongst other amendments, the draft law proposes to clarify once again the procedure for the application of the rules for the taxation of controlled foreign companies as well as the determination of individuals and entities with an actual right to passive income from RF sources.

15 June 2015

ConsultantPlus

http://www.consultant.ru/document/cons_doc_LAW_180081/

Clarifying the procedure for sending information on decisions taken on the classification of expenses on the development of natural resources

In this letter, the procedure for sending information on decisions taken on the allocation of expenses on the development of natural resources for activities related to the extraction of crude hydrocarbons at new offshore fields. In particular, if a single decision on the allocation of expenses for activities related to the extraction of crude hydrocarbons at new offshore fields is made through several agreements, the total sum of expenses on each of these decisions taken in the expired tax period should be indicated.

Federal Tax Service Letter No. GD-4-3/8483@ of 20 May 2015

16 June 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=146322>

Calculating VAT on bonus payments from suppliers for the acquisition of a certain volume of goods

This letter clarifies that when purchasers received bonuses from a supplier for the acquisition of a certain volume of goods in the period prior to 1 July 2013, when, according the terms of the contract, the value of the shipped goods is not changed to the sum of the paid bonus, or in the absence of such conditions, the obligation to correct recovered tax does not arise for the purchaser, and the supplier does not have the right to correct the VAT base and the sum of the given tax.

Federal Tax Service Letter No. GD-4-3/9996@ of 09 June 2015

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