

Legislative Tracking



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16 July 2015

ConsultantPlus

http://www.consultant.ru/document/cons_doc_LAW_182874/

Control ratio indicators for corporate profit tax returns used in carrying out tax control measures

In this letter, the control ratio indicators for corporate profit tax returns are provided, which organisations will be able to use to check the accuracy of the content of a tax return before its submission.

Federal Tax Service Letter No. ED-4-3/12317 of 14 July 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=182746>

Federal Tax Service clarifications on the procedure for refunding personal income tax withheld from payments from voluntary life insurance agreements

In this letter, the procedure for refunding personal income tax withheld from payments for voluntary life insurance agreements concluded before 1 January 2008, has been clarified. In particular, personal income tax is to be refunded with the interest calculated according to the base rate of the Central Bank of Russia effective in the corresponding period. The amounts of interest received by individuals should not be accounted for when determining the tax base for personal income tax insofar as their receipt does not lead to economic benefits for the taxpayer and related to the compensation of expenses connected with the overpayment of tax by the tax agent. Furthermore, in the letter, it additionally stated that for personal income tax to be refunded, the taxpayer should submit payment documents confirming the payment of personal income tax to the budget by the tax agent and the date of the withholding of the tax, along with the application.

Federal Tax Service Letter No. BS-4-11/11486@ of 1 July 2015

http://www.consultant.ru/document/cons_doc_LAW_182832/

Average prices for certain types of crude hydrocarbons

In information from the RF Ministry of Economic Development of 15 July 2015, it is reported that the average prices of certain types of crude hydrocarbons extracted at new offshore fields in the period from 1 to 30 June 2015 inclusive, which are used to determine the tax base for mineral extraction tax, have been confirmed.

15 July 2015

Official website of the Department of Economic Policy and Development of the city of Moscow

<http://depr.mos.ru/presscenter/news/detail/2008844.html>

Interactive service for the receipt of information about property in relation to which corporate property tax should be calculated based on cadastral value

An interactive [service](#) entitled, 'Should your Organisation Pay Property Tax on its Cadastral Value?' has been placed on the official website of the Department of Economic Policy and Development of the city of Moscow, providing a search function for properties for which the tax base for corporate property tax is defined as its cadastral value.

16 July 2015

Official website of the Federal Tax Service

http://www.nalog.ru/rn77/news/activities_fts/5642995/

Results of pre-trial settlements of tax disputes for the first half of 2015

It is reported that the results of the pre-trial settlements of tax disputes by the Moscow department of the Federal Tax Service for the first half of 2015 have been summarised. In particular, the Moscow tax authorities examined 1 465 complaints over the given period. 17.7% of complaints and 4.7% of the total amounts disputed by taxpayers were satisfied in favour of the taxpayer.

16 July 2015

E-justice: catalogue of arbitrational cases

http://kad.arbitr.ru/PdfDocument/b62bb7cb-0290-4033-a299-8f45a67d2034/A40-37361-2014_20150702_Opredelenie.pdf

RF Supreme Court position on the application of norms for process losses when extracting minerals for the purposes of calculating mineral extraction tax.

RF Supreme Court Ruling No. 305-KG15-1414 of 2 July on case No. A40-37361/2014 has been published, under which a dispute between YurskNeft LLC and the tax authorities was ruled in favour of the taxpayer. The dispute related to the legitimacy of the demands for the recalculation of mineral extraction tax for months when the new norms of for process losses have not been established. The court resolved that, if, at the moment of mineral extraction tax payment, the norms for losses subject to mineral extraction tax at 0% were not established for the next year, then the values established for the previous year should be applied. This rule does not envisage the obligatory recalculation of the paid tax after the establishment of the norms. Please note that the tax payer lost the case in three instances.

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