

# Legislative Tracking



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**14 August 2015**

**Consultant Plus**

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=184352>

### **Accounting trade duty by members of consolidated tax group for corporate tax purposes**

The letter of the Russian Federal Tax Service of 12 August 2015 No ГД-4-3/14100@ explains the procedure to reduce corporate income tax by the sales levy paid by a member of the consolidated taxpayer group. In particular, responsible member of consolidated taxpayer group has the right to decrease corporate profit tax payments (advance) to regional budget by the amount of trade duty actually paid from the beginning of tax period.

**17 August 2015**

**Official e-Portal of Legal Information**

<http://publication.pravo.gov.ru/Document/View/0001201508170010>

### **New special economic zone in Moscow region**

The Decree by the Russian Government of 8 August 2015 no 826 sets up a special economic industrial zone "Stupino Kvadrat" in Stupino Municipal District of Moscow region.

**14 August 2015**

**Official Website of Russian Duma**

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/FC217B7C80A5F20243257EA1004B1196/\\$FILE/862141-6\\_14082015\\_862141-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/FC217B7C80A5F20243257EA1004B1196/$FILE/862141-6_14082015_862141-6.PDF?OpenElement)

### **Potential introduction of special tax system in the form of profit tax on crude oil sale**

The draft law No № 862141-6 "On introducing changes to parts 1 and 2 of the Russian Tax Code and Russian Budget Code" is reported to have been filed to the Russian State Duma. In particular, the draft law stipulates for the introduction of a special tax system on crude oil sales.

**14 August 2015**

**Federal Portal of Draft Laws and Regulations**

<http://regulation.gov.ru/projects#npa=39015>

## **Potential amendments to the treaty between Russia and Singapore on avoiding double taxation**

It is reported that the Russian Ministry of Finances is working on a draft decree by the Russian Government "On signing the amendment protocol to the treaty between the Russian Government and the Government of the Republic of Singapore on avoiding double taxation and preventing tax avoidance in regards to income tax." In particular, the convention on avoiding double taxation will be changed in regards to the concept of "permanent establishment", dividend tax procedure, interests, royalty and penalties, information exchange. The draft decree is currently undergoing the anti-corruption expertise.

<http://regulation.gov.ru/projects#npa=38999>

## **Potential amendments to the currency legislation regarding payments in foreign currency to employees outside Russia**

It is reported that the Russian Ministry of Finances has started working on the Federal Law "On introducing changes to article 131 of the Russian Labor Law" and the Federal Law "On currency regulation and currency control." The draft law primarily aims at specifying the term "resident" for the purposes of currency regulation, providing the possibility to obtain salary and other payments in foreign currency by Russian citizens residing and working outside of Russia, establishing a legal basis to pay out salary in foreign currency to the employees of branches of resident legal entities outside Russia. If approved, the draft law will presumably come to force in January 2017.

<http://regulation.gov.ru/projects#npa=38976>

## **Potential exemption of goods exported by international mail from customs duties**

It is reported that the Russian Ministry of Finances prepares a draft decree by the Russian Government "On exemption from customs fees of transactions related to goods exempted from export customs duties and exported by international mail." The draft decree will presumably come to force in December 2015.

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