

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 September 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149509>

Procedure to reverse VAT claimed for recovery from the prepaid amount if the supplier failed to deliver goods ordered

The letter of the Ministry of Finances of 17 August 2015 No 03-07-11/47347 notifies that VAT claimed for recovery on repayment to a supplier after the failure of the latter to perform its obligations is to be reversed when writing off accounts receivable related to the respective prepayment. As a reminder, the Ministry of Finances has already issued a similar opinion to this matter, in particular, in the letter of 23 January 2015 No [03-07-11/69652](#) and of 11 April 2014 No [03-07-11/16527](#).

http://www.consultant.ru/document/cons_doc_LAW_186035/

Central Bank of Russia is to publish exchange rates to US dollar provided by Thomson Reuters

The informational letter of the Central Bank of Russia of 16 September 2015 notifies that starting from 15 September 2015 the Central Bank will publish daily Thomson Reuters information on exchange rates for a wide range of foreign currencies to US dollar recommended to be used for settlements in the letter of the Central Bank of 14 January 2010 No 6-T "On determining foreign exchange rates to ruble whose official rates are not set by the Central Bank of Russia". The information is published on the [official website](#) of the Bank of Russia.

16 September 2015

Official Website of the Russian State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/3D6B7D4DCEC86CDF43257EC2003675C9/\\$FILE/882161-6_16092015_882161-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/3D6B7D4DCEC86CDF43257EC2003675C9/$FILE/882161-6_16092015_882161-6.PDF?OpenElement)

Draft law on high priority measures to stabilize social and economic situation in Russia

The State Duma is reported to have received for its review a draft law No 882161-6 "On high priority measures to stabilize social and economic situation and on transitioning to the state planning of the social and economic development of Russia."

The draft law is designed to overcome crises in the Russian economics, restore its sustainability and growth, encourage growth of the wealth and well-being of the Russian population, ensure strategic soundness, rationality and transparency of economic policy. In particular, the measures include the following: state support to the growth areas of national economy by providing budget investments and other governmental support, implementations of public private partnerships, stirring the Russian state industrial policy, introduction of an auxiliary social support system, protection of the financial market of Russia, restricting capital outflow from Russia, governmental control of prices / tariffs of some goods / services, spurring state antitrust policy. If approved, the Federal Law will enter into force upon its official publication.

16 September 2015

Federal Portal of Draft Laws and Regulations

<http://regulation.gov.ru/projects#npa=39531>

Possible restrictions to attract foreign employees in particular economic areas

The Russian Ministry of Labor is reported to be working on a draft decree of the Russian Government "On determining 2016 quotas for foreign employees engaged in specific areas in the Russian Federation." In particular, the quota of foreign employees engaged in construction will constitute 65% of the overall staff number. The draft decree is expected to enter into to force in December 2015. The draft is currently undergoing public debates.

16 September 2015

Official Website of Russian Federal Tax Service

http://www.nalog.ru/rn78/news/activities_fts/5705856/

New e-service to calculate transport tax

The official website of the Russian Federal Tax Service offers a new feature "[Tax Calculator: Transport Tax Calculation](#)" everyone interested to calculate transport tax based on regional tax rates, benefits and types of vehicles. Key parameters to calculate the transport tax are the year of owning the vehicle, type of the vehicle, its horse power and quantity of months for which the tax is calculated.

17 September 2015

RBK Daily

<http://www.rbcdaily.ru/economy/562949997208558>

Possible amendments to administrative responsibility for tax offenses

The Russian State Duma is reported to have planned a reform to unify tax offenses in the Russian Administrative Code. In particular, the revised Administrative Code will be extended with new elements of tax offense for which currently no administrative responsibility is stipulated. Also, penalties for tax offenses will be increased as well as the range of persons to be brought to administrative action will be extended.

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