

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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18 March 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/613606/>

Calculating mineral extraction tax on oil for February 2015

This letter introduces information necessary for the calculation of mineral extraction tax on oil for February 2015. At an average price of Urals on the Mediterranean and Rotterdam crude oil markets of USD 57.31 per barrel and an average exchange rate of USD against RUB of 64.6833 in the indicated tax period, the Cp coefficient has been defined as 10.4856.

Federal Tax Service Letter No. GD-4-3/4232@ of 17 March 2015

<http://www.garant.ru/hotlaw/federal/613667/>

Setting rates of personal income tax in accordance with taxpayers' annual incomes

Draft Federal Law No. 745963-6 will introduce amendments and addenda to Chapter 23, Part 2 of the RF Tax Code, in particular to the sections on the setting of personal income tax rates in accordance with a taxpayer's annual income.

18 March 2015

ConsultantPlus: Document of the day

<http://www.usoft.ru/news/law/docofaday/8245/>

Reflecting self-determined corrections to the tax base in tax returns

In this letter, the procedure for reflecting self-determined corrections to the tax base and the amount of taxation according to agreements between affiliated entities in tax returns has been clarified.

Federal Tax Service Letter No. ED-4-13/3833@ of 11 March 2015

19 March 2015

Vedomosti

<http://www.vedomosti.ru/newspaper/articles/2015/03/18/nalogovaya-nagruzka-ot-tsb>

Calculating late payment interest on unpaid tax at the key rate of the Central Bank of Russia

It is reported that the RF Ministry of Finance has introduced amendments to the RF Tax Code in accordance with which, late payment interest on unpaid tax and rates for overpaid tax will be calculated according to the key rate of the Central Bank of Russia and not according to the refinancing rate.

19 March 2015

Kommersant

<http://www.kommersant.ru/doc/2689122>

Replacement of mineral extraction tax on oil with a tax on financial results

It is reported that the RF Prime Minister has approved the bill on the replacement of mineral extraction tax on oil with a tax on financial results (see Legislative Tracking [16 March 2015](#)).

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