

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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19 August 2015

Garant: Federal Legislation Monitoring

<http://www.garant.ru/hotlaw/federal/645686/>

Average prices on specific raw hydrocarbons in July 2015

Information from the Russian Ministry of Economic Development of 14 August 2014 defines average prices on specific raw hydrocarbons extracted from a new offshore raw hydrocarbon field from July 1 until July 31, 2015. The prices are used for the valuation of raw hydrocarbons extracted from a new raw hydrocarbon field in order to apply MET benefits.

18 August 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=184553>

The Russian Ministry of Finances explains the monitoring procedure applied to CTG members

The letter of the Russian Ministry of Finances of 10 July 2015 No 03-02-07/2/39909 explains that member organizations of the consolidated taxpayers group (CTG) may apply to tax authorities to conduct a tax monitoring of incomes excluded from the consolidated tax base for profit tax purposes, as well as other taxes, as per general procedure. Please, note that the tax monitoring rules will be applied to CTG members from 1 January 2016.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=184544>

0% profit tax rate procedure for organizations rendering educational, medicinal and public social services

The letter of the Russian Ministry of Finances of 17 July 2014 No 03-03-10/41223 notifies that to apply 0% profit tax rate organization simultaneously rendering educational and / or medical services and public social services should met all the requirements stipulated in one of the articles 284.1 or 284.5 of the Russian Tax Code. In addition, should the income of the organization rendering the said services altogether amount to over 90% of income but separately constant less than 90% of income included into tax base for profit tax purposes, the organization is not entitled to 0% rate stipulated by articles 284.1 or 284.5 of the Russian Tax Code.

14 August 2015

"Economika i Zhizn. Accounting Addendum."

Pages 2, 3

No personal income tax on Belarus citizens' income from services rendered outside of Russia

The letter of the Russian Ministry of Finances of 15 July 2015 No [09-04--06/40525](#) notifies that organizations are not tax agents for the income of individuals being citizens of Belarus obtained by rendering distance services outside of Russia, even if they are tax residents of Russia. Alongside with this, whenever Belarus citizens are not tax residents in Russia, their remunerations under distance service contacts are not subject to personal income tax in Russia.

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