

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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Document of the day

2 December 2015

Official internet portal for legislative information

<http://publication.pravo.gov.ru/Document/View/0001201511300019?index=0&rangeSize=1>

RF Government Resolution on information exchange between financial organizations and competent authorities in accordance with Federal Law No. 173-FZ of 28 June 2014

On 30 November 2015, an RF Government Resolution was published on the official internet portal for legislative information, which has been developed in connection with the requirements of Federal Law No. 173-FZ of 28 June 2014. The Resolution establishes the procedure, deadlines and scope of information which will have to be submitted to the Russian authorities by financial institutions, including, among other things, prior to its transmission to the Internal Revenue Service in order to fulfil the FATCA reporting requirements. In accordance with the Resolution, the information will be submitted in electronic form with a registered electronic signature through the online service which will be accessible on the official website of the Federal Tax Service.

According to item 2 of the Resolution, the format for information exchange is due to be developed by the competent authorities and published on the official website of the Federal Tax Service no later than 19 December 2015. This provision came into force on 30 November 2015, while other provisions of the Resolution come into force on 1 January 2016.

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