

Legislative Tracking

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[Alcohol market regulation roadmap for 2017](#)

[Codification of unjustified tax benefit concept discussed at 12th Russian Tax Forum](#)

[Russian Supreme Court acknowledges that lack of resources does not entail negative tax implications](#)

Media review

Alcohol market regulation roadmap for 2017

The Russian Government has developed an alcohol market regulation roadmap for 2017 that calls for:

- The introduction of heavier sanctions for the production of alcoholic beverages with fake excise stamps;
- The development of a mechanism for selling alcohol online;
- The final development of a legal alcohol market by registering all market players in the Unified State Automated Information System (USAIS);
- The tightening of alcohol distribution regulations;
- The introduction of controls over the distribution of ethanol used in alcohol production.

The draft law has not yet been officially published.

[Rossiyskaya Gazeta](#)

Codification of unjustified tax benefit concept discussed at 12th Russian Tax Forum

A conceptual draft law regulating the tax authorities' powers to examine the substantiation of tax benefits was discussed at the 12th Russian Tax Forum.

The Federal Tax Service has noted that the companies are entitled to deduct expenses from their taxable base and claim VAT deductions, however, such benefits shall apply only to bona fide taxpayers that enter into real transactions.

Big businesses, leading consulting and legal firms have reportedly supported the initiative to ban unjustified tax benefits through a special law taking into account existing litigation practices.

[Official Russian Federal Tax Service website](#)

Court practice

Russian Supreme Court acknowledges that lack of resources does not entail negative tax implications

The Russian Supreme Court has published its Ruling on case No. A40-71125/2015 of 29 November 2016 concerning a disputed VAT deduction and the deductibility of expenses incurred in transactions with a bad-faith counterparty.

The counterparty was deemed to be operating in bad-faith due to a lack of management and technical staff, fixed and operational assets, warehouses and vehicles required for

contractual performance. However, the authenticity of the transactions was verified by respective contracts, VAT invoices, delivery notes, shipment receipts, coal quality certificates, rail consignment notes and witness questioning.

The court of first instance and the court of appeal awarded the claim to the taxpayer, while the court of cassation sustained the tax authority's position.

The Russian Supreme Court ruled in favour of the taxpayer on the basis of the following important conclusions:

- The deductibility of expenses and recovery of VAT can be recognised if the underlying business

operations have actually been performed;

- Discrepancies in the evidence regarding the movement of goods from a producer to a taxpayer that does not refute the actual delivery of such goods to the taxpayer or the tax delinquency of the respective parties to the transactions shall not entail any negative tax implications for the buyer of such goods (the taxpayer).

[E-justice: commercial court files](#)

Deloitte publications

Overview of intellectual property disputes

Deloitte has prepared [an Overview](#) of court practice on intellectual property (IP) disputes.

The document contains a summary of landmark legal cases on different aspects of accounting for and protecting intellectual property, which, in our opinion, may substantially affect the interpretation of existing law.

The Overview will be of special interest to lawyers, accountants and tax specialists.

Intangible assets management specifics: An outward glance

The digital transformation of the economic landscape is bringing about inevitable changes in corporate asset structures. New types of intangibles emerge followed by new legal protections against breaches of rights.

Deloitte has surveyed and analysed the responses of business leaders regarding their intangible asset management practices. The details of the Survey are available [here](#).

Digital revolution shakes up tax collection

How to leverage new technologies for maximum impact on taxation?

Read about the recent trends and global best practices in the [Report from ICAEW](#) with input from Deloitte.

We hope that you will find the information in this edition interesting and informative. Should you have any questions on this subject, please do not hesitate to contact us.

Best regards,

Deloitte CIS Partners

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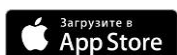


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TaxSmart app



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