

Legislative Tracking



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16 January 2015

Ekonomika i zhizn. Accounting supplement

p. 2, 3

Validity of tax legislation acts

It is reported that Draft Federal Law No. [688389-6](#) has been submitted to the RF State Duma for consideration, according to which tax legislation acts will take effect no earlier than one month from the day of their official publication and no earlier than the first day of the next tax period for the applicable tax.

Validity of financial statements without the signature of the chief accountant

It is reported that the RF Ministry of Finance Order “On amendments to the normative legal acts on accounting” has been placed on the unified portal of draft legislative acts, according to which the forms for accounting balance and financial results reports are considered valid without the signature of the chief accountant of the organization.

Changes to the list of income and expenses not deductible for corporate income tax purposes

Federal Law No. [463-F3](#) of 29 December 2014 adds to the list of income and expenses that are not deductible for corporate income tax purposes. The Law entered into force from 29 December 2014.

20-26 January 2015

Official documents. Supplement to *Uchet. Nalogi. Pravo*.

p. 2, 4, 5

Increased attention from credit organizations to operations that do not have obvious economic objectives

This Letter states that credit organizations are required to pay increased attention to the transit operations of clients who are legal entities which do not have obvious economic objectives.

Central Bank of Russia Letter No. [236-T](#) of 31 December 2014

Use of enhanced qualified electronic signature

This Letter states that organizations are required to use an enhanced qualified electronic signature on primary documents when sending them in electronic format to the tax authorities.

RF Ministry of Finance Letter No. [03-03-06/1/61228](#) of 1 December 2014

Deductibility of losses in the form of shortages

This Letter states that organizations have the right to deduct losses, incurred in an accounting/tax period as shortages of goods within production and warehousing arising in the absence of responsible parties, as non-operating expenses..

RF Ministry of Finance Letter No. [03-03-06/1/61228](#) of 1 December 2014

Filling orders for transferring funds when making payments to the budget

This Letter states that, in order to ensure the transfer of funds to the RF budget system, organizations are required to indicate an “0” value in the 110 requisite if the 101 requisite has a specific value, in orders drawn up after the RF Ministry of Finance Order No. 126n of 30 October 2014 entered into force.

Central Bank of Russia Letter No. [234-T](#) of 30 December 2014

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