

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 May 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/625193/>

Withdrawing customs controls for goods being transported across the Kyrgyzstan-Kazakhstan border

By Decision of the Supreme Eurasian Economic Council No. 5 of 8 May 2015, customs controls are to be withdrawn for goods and vehicles being transported across the Kyrgyzstan-Kazakhstan border as well as in airports during air transport between Kyrgyzstan and other countries of the Eurasian Economic Union. The Decision enters into force from the date of the entering of effect of the Agreement on Kyrgyzstan's acquisition to the Eurasian Economic Union.

18 May 2015

Official site of the RF Ministry of Finance

http://minfin.ru/common/pdf_reader/web/viewer.html?file=/common/upload/library/2015/05/main/03-07-RZ28268.pdf#locale=ru

VAT on freight forwarding services

In this letter, it is reported that services rendered by Russian organisations on the basis of agreements on freight forwarding, when organising the transport of goods from Russian ports by road to their designated destination, which is also in RF territory, are subject to VAT at 18%.

RF Ministry of Finance Letter No. 03-07-R3/28268 of 18 May 2015

http://minfin.ru/common/pdf_reader/web/viewer.html?file=/common/upload/library/2015/05/main/03-07-RZ28263.pdf#locale=ru

Claiming VAT for recovery on the basis of one VAT invoice with parts in different tax periods

In this letter, it is reported that organisations may claim VAT for recovery on the basis of one VAT invoice with parts in different tax periods within three years from recording the goods/work/services in the accounting records with the exception of fixed assets, installation equipment and/or intangible assets.

RF Ministry of Finance Letter No. 03-07-R3/28263 of 18 May 2015

http://minfin.ru/common/pdf_reader/web/viewer.html?file=/common/upload/library/2015/05/main/03-07-RZ28157.pdf#locale=ru

VAT on services providing technical support for American astronauts

In this letter, it is reported that services for the provision of technical support to American astronauts when preparing for flights to the International Space Station and to technicians working on the International Space Station programme, which are rendered by Russian organisations that are engaged in preparatory activities for astronauts as part of contracts with American organisations, are subject to VAT at 0% when the documents envisaged by item 7, Article 165 of the RF Tax Code are submitted to the tax authorities.
RF Ministry of Finance Letter No. 03-07-R3/28157 of 18 May 2015

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