

Legislative Tracking



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Document of the day

21 April 2015

Unified portal for draft laws

http://regulation.gov.ru/project/24669.html?point=view_project&stage=2&stage_id=17856

Publication of draft forms for parallel FATCA reporting to be submitted to Russian authorities

On April 21, 2015, a draft RF Government Order was published on the unified portal for draft laws, which has been developed in connection with the requirements of Federal Law No. 173-FZ of 28 June 2014. The draft establishes the procedure, deadlines and scope of information which will have to be submitted by financial institutions to Russian authorities prior to its transmission to the Internal Revenue Service in order to fulfil the FATCA reporting requirements. In accordance with the project 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. The Order is intended to come into force on June 1, 2015.

17 March 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8378/>

Considering joint-stock company applications to be relieved of the obligation to disclose information on the securities market

The regulation approves a new procedure for the consideration of applications from joint-stock companies to be relieved of the obligation to disclose information on the securities market.

Central Bank of Russia Regulation No. 461-P of 2 March 2015

<http://www.usoft.ru/news/law/docofaday/8379/>

Updating details in orders for fund transfers to pay state levies

In this Letter, it is stated that organisations must update the details in orders for the transfer of funds to the RF Budget to pay state levies.

Federal Tax Service Letter No. ZN-4-1/5504 of 3 April 2015

17 April 2015

Ekonomika i zhizn. Accounting supplement

Pages 2, 3, 16, 17

Procedure for compiling interim consolidated financial statements

It is reported that a draft law amending Federal Law No. 206-FZ “On consolidated financial statements” of 27 July 2010 has been uploaded to the unified portal of draft laws in accordance with which the procedure for compiling interim consolidated financial statements and the deadlines for their submission would be established.

Determining the number of complete months for the calculation of the coefficient used in calculating corporate property tax

In this letter, the determination of the number of full months for the calculation of the coefficient used in calculating corporate property tax based on cadastral values is reported.

Federal Tax Service Letter No. BS-4-11/4606@ of 23 March 2015

Improving customs operations in connection with temporary storage of goods

Federal Law No. [70-FZ](#) of 6 April 2015 introduces changes related to the improvement of customs operations involving the temporary storage of goods. The Federal Law will come into force 30 days from the date of its official publication with the exception of item 1, Article 1 for which different dates for entering into force have been stipulated.

Refund of erroneous fund transfers to the RF Treasury

In this letter, it is stated that in order to receive refunds of funds incorrectly transferred to the RF Treasury as a result of incorrectly filing in transfer order forms for the payment of taxes, organisations must submit a request for the refund to its local tax authorities with a copy of the document confirming the payment of the tax attached.

Federal Tax Service Letter No. [ZN-4-1/5201@](#) of 23 March 2015

21-27 April 2015

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

Pages 2, 3, 4, 16

Deducting expenses on the payment of stipends to apprentices who have concluded apprenticeship contracts with organisations

In this letter, it is stated that when employing apprentices at the end of training, the expenses on their stipends incurred during the period of studies in accordance with the apprenticeship contract and expenses on their activities are deducted when calculating corporate profit tax.

RF Ministry of Finance Letter No. [03-03-06/1/16621](#) of 26 March 2015

Informing taxpayers of the necessity of updating payment documents

In this letter, it is stated that the tax authorities must carry out work in relation to informing the taxpayer of the necessity of updating payment documents formulated before 1 January 2012 before 1 July 2015.

Federal Tax Service Letter No. ZN-4-1/5411 of 2 April 2015

Deducting amortisation costs in expenses on advertising

In this letter, it is stated that if property or intellectual property relates to amortising property, then an organisation must treat for the amortisation costs as expenses on advertising accrued in accordance with the established procedures.

RF Ministry of Finance Letter No. 03-03-06/1/15750 of 23 March 2015

Keeping ledgers of VAT invoices received and issued and sales and purchases ledgers without registering the VAT invoices

In this letter, it is stated that when selling goods/work/services through separate subdivisions, organisations may keep ledgers of VAT invoices received and issues, sales and purchases ledgers without registering the VAT invoices in the relevant ledgers or in the sales and purchases ledgers of the separate subdivisions.

RF Ministry of Finance Letter No. [03-07-11/16050](#) of 24 March 2015

Declaring VAT recovery

In this letter, it is stated that organisations have the right to declare VAT recovery accounted with respect to payment amounts (including advance payments) for goods/work/services, in the tax period in which the conditions envisaged in Articles 171 and 172 of the RF Tax Code were met.

RF Ministry of Finance Letter No. 03-07-11/20290 of 9 April 2015

Partial VAT recovery on the basis of one VAT invoice in different tax periods

In this letter, it is stated that organisations may claim partial amounts of VAT for recovery on the basis of one VAT invoice in different tax periods over the course of three years from the purchase of goods/work/services with the exception of fixed assets, installation equipment and intangible assets.

RF Ministry of Finance Letter No. 03-07-11/20293 of 9 April 2015

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