

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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19 August 2015

Garant: Federal Legislation Monitoring

<http://www.garant.ru/hotlaw/federal/645809/>

Application form on limiting access to personal data processed in violation to the law

The Decree of the Russian Federal Supervision Agency for Information Technologies and Communications of 22 July 2015 No 85 approves the application form on taking measures to limit online publication of information processed in violation to the Russian law on personal data. The application by the personal data owner is to be filled based on an enacted court ruling. The decree will come into force on 1 September, 2015.

19 August 2015

Garant: Prime

<http://www.garant.ru/products/ipo/prime/doc/71064452/>

Recording procedure for sales levy amounts in corporate profit tax returns

The letter of the Russian Federal Tax Service of 12 August 2015 No ГД-4-3/14174@ explains the procedure of recording sales levy amounts in corporate profit tax returns. In particular, the letter notifies that the profit tax return should indicate sales levy amounts recorded in the lines 240 and 260 of Page 02, the line 090 of Addendum 5 and 6 to Page 02. Alongside with this, the recording procedure for these sales tax amounts is similar to the recording procedure stipulated for the tax amounts paid outside Russia.

20 August 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=184647>

Recommendations by the Russian Federal Tax Service on receiving and recording special returns submitted by individuals under the voluntary disclosure program

The letter of the Russian Federal Tax Service of 25 June 2015 approves recommendations to accept and record special returns containing data on individuals' bank assets and accounts (deposits).

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148952>

Taxation of dividends paid out by a Russian company to a foreign company if the beneficiary is a Russian physical person

The letter of the Russian Ministry of Finances of 10 August 2015 No 03-08-05/46030 notifies that whenever a Russian company pays dividends to a foreign company and the actual beneficiary of the income is a Russian physical person, no withholding tax on income of foreign company shall be imposed. Alongside with this, the Russian company shall be acknowledged as a tax agent in regards to the income obtained by the physical person being the actual beneficiary.

20 August 2015

Official e-Portal of Legal Information

<http://publication.pravo.gov.ru/Document/View/0001201508200041>

New rules to compose, submit and review applications for the state registration of trademarks

The Order of the Russian Ministry of Economic Development and Trade of July 10 2015 No 482 approves:

- the rules to compose, submit and review documents being the basis for legally relevant actions on state registration of trademarks;
- requirements to the documents included into the application for the state registration of a trademark, a service mark, a collective mark, and documents attached thereto;
- the procedure to transform a state registration application for a collective mark into a state registration application for a trademark, a service mark, and vice versa;
- the list of data to be included into the certificate of trademark, a service mark, a collective mark.

<http://publication.pravo.gov.ru/Document/View/0001201508190001>

Draft ratification of the Cooperation agreement on an integrated currency market of CIS member countries

The Decree of the Russian Government of 15 August 2015 No 848 submits the Cooperation agreement on an integrated currency market of CIS countries to the Russian President for ratification. In particular, the Agreement stipulates a direct access of the member countries' resident banks to each others' local currency markets to conduct interbank FX transactions under the legal regimen that would be at least as favorable as for national commercial banks.

20 August 2015

Official Website of Russian Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/707E53EB8A83170643257EA70021FBBF/\\$FILE/865550-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/707E53EB8A83170643257EA70021FBBF/$FILE/865550-6.PDF?OpenElement)

The procedure to conduct compliance inspections by the Prosecution Office may be specified

It is reported that the State Duma has received for consideration a draft law No 865550-6 "On amending the Federal Law "On the Russian Prosecution Office", governing the procedure and timing of inspections conducted by persecution authorities. According to the proposed amendments, the time for inspecting organizations' legal compliance should not exceed thirty calendar days from the date of the inspection, and the decision on conducting a compliance inspection must indicate the inspection subject and objectives. Moreover, persecution authorities have no right to request documents not stipulated by the applicable law of the Russian Federation. The drafting of the law was triggered by the Ruling of the Russian Constitutional Court of 17 February 2015 No 2-П adopted following the review of the application by a non-commercial organization for a constitutional review of clause 1 article 6, clause 2 article 21 and clause 1 article 22 of the Federal Law "On the Russian Prosecution Office".

18 August 2015

Federal Portal of Draft Laws and Regulations

<http://regulation.gov.ru/projects#npa=39150>

Potential special economic zone in Vologda region

The Russian Ministry of Economic Development is reported to be working on the draft decree of the Russian Government "On the settlement of a special industrial economic zone within the municipality of Cherepovetsky municipal district of Vologda region." The Decree is currently undergoing public hearings.

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