

# Legislative Tracking



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**19 October 2015**

**ConsultantPlus**

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150884>

### **Accounting of income derived from a business within and outside of a technically innovative free economic zone outside of the agreement for profits tax purposes**

The letter of the Ministry of Finances of 21 September 2015 No 03-03-06/1/53858 notifies that income derived by a resident of a technically innovative special economic zone (TISEZ) outside of the agreement is to be calculated for taxation purposes under the general procedure. However, it is notified that taxpayers may keep separate accounts under any procedure allowing to differentiate income (expenses) derived (incurred) from the business operations within the TISEZ and income (expenses) derived (incurred) outside the TISEZ since the Russian Tax Code stipulates no procedure to keep separate accounts.

**19 October 2015**

**Federal Portal for Draft Legal Regulations**

<http://regulation.gov.ru/projects#npa=41001>

### **Possible extension of the powers of the RF Ministry of Economic Development as regards the regulation of public-private partnerships**

It is reported that the RF Ministry of Economic Development is preparing a draft RF Government Resolution "On the Introduction of Amendments to the Regulation on the RF Ministry of Economic Development". In particular, the draft proposes that the RF Ministry of Economic Development to be an authorised federal body carrying out functions related to public-private partnerships and municipal public-private partnerships. The draft RF Government Resolution is being developed for the purposes of implementing Federal Law No. 224-FZ of 13 July 2015 "On Public-Private Partnerships and Municipal Public-Private Partnerships in the RF and the Introduction of Amendments to Certain RF Legal Acts", which enters into force on 1 January 2016.

**21 July 2015**

**Rossiyskaya Gazeta**

<http://www.rg.ru/2015/10/21/tamozh.html>

## **Possible introduction of the obligation for RF citizens to confirm the origin of funds upon the import and export of foreign currencies**

It is reported that a regulation stipulating that RF citizens will be obliged to confirm the origin of funds upon the import and export of large amounts of foreign currency is to be included in the Customs Code of the Eurasian Economic Union. The minimum amount of funds for the purposes of the abovementioned regulation will be confirmed by the Eurasian Economic Commission.

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