

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax & Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St. Petersburg).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/legislative-tracking-2016.html>. The Legislative Tracking Service is maintained by professionals from Deloitte CIS. This service is for informational purposes only, and the application of its contents to specific situations will depend on the particular circumstances involved.

22 April 2016

Official website of the Russian State Duma

[http://asozd2.duma.gov.ru/main.nsf/\(Spravka\)?OpenAgent&RN=688389-6&02](http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=688389-6&02)

Russian State Duma approves in the third reading draft legislation to improve tax monitoring

The Russian State Duma has approved draft law #688389-6, which introduces significant changes to the procedure for conducting tax monitoring. For more details on the contents of this draft legislation, please see our Legislative Tracking of [20 April 2016](#).

22 April 2016

Official website of the Russian Ministry of Finance

http://minfin.ru/common/upload/library/2016/04/main/pismoMFRF_03-08-P3_23009.pdf

Certain letters of the Federal Tax Service not applicable to determining tax residency in Russia

Russian Ministry of Finance Letter #03-08-R3/23009 states that Russian Federal Tax Service letters [OA-4-17/1265@](#) of 29 January 2016 and [OA-3-17/87@](#) of 16 January 2015 (and other letters that contain similar positions) are not applicable due to the discrepancy between them and the Russian Federation law on taxes and duties and the provisions of international double tax treaties, as well as inconsistency with the position of the Russian Ministry of Finance. According to these letters, an individual does not automatically lose tax residency status in the Russian Federation if he is present in the Russian Federation for less than 183 days during 12 consecutive months, while the presence of a permanent home or center of vital interests in the Russian Federation may lead to an individual being recognized as a tax resident of the Russian Federation.

21 April 2016

Federal portal for draft regulations

<http://regulation.gov.ru/projects#npa=46905>

Amendments to the draft legislation on changes to the procedure for applying the simplified tax system and unified tax on imputed income

The Russian Ministry of Finance has prepared the final version of the draft legislation amending the conditions for applying the simplified tax system and

unified tax of imputed income (for more details on the original version of the draft legislation, see our Legislative Tracking of [28 March 2016](#)).

The final version of the draft legislation includes the following amendments:

- Removal of the provision appearing in the previous version prohibiting organizations that constitute related parties, as defined by transfer pricing rules, to apply the simplified tax system and unified tax on imputed income;
- Removal of the provision appearing in the previous version on reducing the list of activities for which the unified tax on imputed income may be applied.

22 April 2016

Kommersant

<http://www.kommersant.ru/doc/2969670>

Justice Ministry initiative on changes in the approach to regulating labor relations with management and board members

The Russian Ministry of Justice has prepared the draft law “On Amendments to the Russian Labor Code,” which proposes that legal relations associated with entering into, changing and terminating agreements between companies and their directors and board members be governed primarily through civil law.

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