

Legislative Tracking



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22 June 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8594/>

Recognition of debts as uncollectible

This Order clarifies that a debt is recognised as unrecoverable if the bailiff issues a resolution on the termination of enforcement proceedings when returning the writ of enforcement to the creditor.

Federal Tax Service Order No. MMV-7-8/200@ of 19 May 2015

19 June 2015

Ekonomika i zhizn. Accounting supplement

Page 2

Main directions in tax policy

It is reported that a [draft](#) of the Main Directions in Tax Policy for 2016 and the Planned Period for 2017 and 2018 has been published on the official website of the RF Ministry of Finance.

23 June - 13 July 2015

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

Pages 2, 4, 5

Issuing VAT invoices

In this letter, it is reported that, in case of the issuance of VAT invoices with separated sums of VAT, organisations, which are exempted from VAT, must pay the entire amount of tax indicated on the VAT invoice issued to the purchaser of goods/work/services, on the basis of item 5, Article 173 of the RF Tax Code.

RF Ministry of Finance Letter No. [03-07-14/30264](#) of 26 May 2015

Claiming VAT for recovery when transferring property to the equity capital

In this letter, it is reported that the restoration of VAT previously and rightfully claimed for recovery by the participant in the company, who is making an investment in the equity capital, is a necessary condition for the recovery of VAT when receiving property as investment in the equity capital.

RF Ministry of Finance Letter No. 03-03-06/1/27742 of 14 May 2015

Deducting goods shortages

In this letter it is reported that when calculating corporate profit tax, organisations may deduct expenses in the form of goods shortages, which arise in shops, if documents proving a lack of people responsible, and issued by the authorities, are provided.

RF Ministry of Finance Letter No. [03-03-06/29177](#) of 21 May 2015

Deducting expenses on conducting compulsory medical check-ups of employees

In this letter, it is reported that when calculating corporate profit tax, organisations may deduct expenses on conducting compulsory medical check-ups of employees as operating expenses, if the documentation from the organisation of the check-ups is presented.

RF Ministry of Finance Letter No. [03-03-06/1/30407](#) of 27 May 2015

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