

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).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/deloitte-online-newstoyourdesk.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.

21 September 2015

Garant: Federal Legislation Monitoring

<http://www.garant.ru/hotlaw/federal/652294/>

The list of documents to be filed for customs clearing is shortened

The Decree of the Russian Federal Customs Service of 26 August 2015 No 1737 reduces the list of documents to be filed for customs clearing. In particular, customs authorities are not authorized to request sales contracts (agreements) in case of filling an e-declaration for goods whose customs value is declared by entering data into the customs value declaration. Along with this, the requirement to indicate the number and date of the contract (agreement) in the goods declaration and goods value declaration is still maintained. The Decree will enter into force 30 days after its official publication.

22-28 September 2015

"Official Documents. Annex to the edition "Accounting. Taxes. Law."

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=99&npid=420294205>

Recognition of expenses on acquisition of continuing services for corporate profit tax

The letter of the Ministry of Finances of 27 July 2015 No 03-03-05/42971 notifies that if primary accounting documents verifying continuing services for a month ended were compiled after the corresponding month but prior to filing the relevant corporate tax return, the primary documents confirming the respective expenses are to be included into the reporting period to which they belong (which should be indicated in the document).

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=97&npid=83792>

Procedure to file e-documents upon request from tax authorities

The letter of the Federal Tax Service of 7 September 2015 No ЕД-4-2/15669 notifies that taxpayers may only file e-documents to tax authorities if the documents are based on the requirements approved by the Decree of the Federal Tax Service of 17 February 2011 No [MMB-7-2/168@](#). Along with this, if e-documents are not in line with the requirements approved by the Federal Tax Service, they have to be printed as hardcopies authenticated by the inspectee and filed to tax authorities.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/ru/about for a detailed description of the legal structure of Deloitte CIS.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.