

Legislative Tracking



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Nalogoved

<http://e.nalogoved.ru/article.aspx?aid=356223>

Subject of agreements on tax dispute regulation

This Resolution reports that agreements on tax dispute regulation may refer to issues that are not related to the subject of court proceedings.

RF Supreme Arbitration Court Plenum Resolution No. 50 of 18 July 2014

Implementation by tax authorities of resolutions of superior tax authorities

This Resolution reports that tax authorities are obligated to implement the resolutions of superior tax authorities, taken as a result of prejudicial appeal of resolutions taken as a result of tax audits.

Federal Arbitration Court of North West District Resolution No. A56-43005/2013 of 3 April 2014

Procedure for deducting bad debts as non-sales expenses

This Resolution clarifies the procedure for deducting bad debts as non-sales expenses.

RF Supreme Arbitration Court Presidium Resolution No. 4580/14 of 17 June 2014

VAT treatment of repair and technical support services rendered under warranty

This Resolution reports that upon receipt of funds exceeding the actual cost of performing repair or technical support under warranty, the servicing organisation may not apply VAT exemption with respect to the value of the repair services.

Federal Arbitration Court of Moscow District Resolution No. A40-130903/13 of 19 June 2014

Decision to suspend transactions on accounts

This Resolution reports that banks do not have the right to ignore tax authorities' decisions to suspend transactions on accounts.

Federal Arbitration Court of North West District Resolution No. A42-5169/2013 of 20 June 2014

Buyer's right to recover VAT charged by a supplier that does not pay that VAT

This Resolution reports that buyers have the right to recover VAT if a VAT invoice indicating the amount of tax is issued by a supplier that does not pay that VAT, provided the buyer confirms their right to recover VAT.

Federal Arbitration Court of Moscow District Resolution No. A40-75572/2013 of 23 June 2014

Restoration of VAT upon liquidation of fixed assets before the end of the depreciation period

This Resolution reports that organisations are not obliged to restore VAT upon liquidation of fixed assets before the end of the depreciation period and their subsequent disposal as scrap metal.

Federal Arbitration Court of West Siberian District Resolution No. A27-10310/2013 of 26 June 2014

Deductibility of expenses on participation in auctions of subsoil usage rights for profits tax purposes

This Resolution reports that organisations do not have the right to deduct deposits on participation in auctions of subsoil usage rights that were not refunded due to the organisations' refusal to sign licenses as expenses for profits tax purposes in tax periods in which they bore material losses.

Federal Arbitration Court of East Siberian District Resolution No. A33-19216/2013 of 25 June 2014

Useful lifespan set by the previous owner of purchased fixed assets

This Resolution reports that when determining the useful lifespan of purchased fixed assets, the buyer has the right to base it on the lifespan set by the previous owner.

Federal Arbitration Court of Urals District Resolution No. A60-31275/2013 of 8 July 2014

Deductibility of payments made to employees upon dismissal

This Resolution reports that upon the dismissal of an employee, an organisation has the right to deduct payments made to that employee in accordance with the labour agreement as expenses for profits tax purposes.

Federal Arbitration Court of Moscow District Resolution No. A40-149407/13-20-533 of 15 July 2014

Responsibility of tax authorities to account for losses from previous years when charging additional profits tax

This Resolution reports that tax authorities are not obliged to account independently for losses sustained by an organisation in previous years when charging additional profits tax.

Federal Arbitration Court of Moscow District Resolution No. A40-5490/2013 of 14 July 2014

Payment of fines by an organisation after adjustment of its tax obligations

This Resolution reports that the adjustment of an organisation's tax obligations following the issue of a resolution as a result of a tax audit does not exempt that organisation from the payment of fines.

Federal Arbitration Court of North Caucasus District Resolution No. A53-18330/2013 of 10 July 2014

Inclusion of VAT that was not charged to the buyer into expenses for profits tax purposes

This Resolution clarifies that if VAT is paid by the vendor from their own funds and is not charged to buyers in addition to the value of services, the vendor has the right to include the amount of VAT into expenses for profits tax purposes.

Federal Arbitration Court of Far East District Resolution No. A73-3481/2012 of 19 June 2014

VAT recovery on non-VAT-able transactions

This Resolution reports that organisations have the right to recover VAT that was charged by suppliers with respect to non-VAT-able operations, if those organisations subsequently rendered services to their buyers while charging VAT.

Federal Arbitration Court of Moscow District No. A40-3877/13 of 26 June 2014

Deductibility of payments made to employees for physical and psychological damage when calculating profits tax

This Resolution reports that when calculating profits tax an organisation has the right to deduct payments made to employees for physical and psychological damage.

Federal Arbitration Court of West Siberian District Resolution No. A27-10310/2013 of 26 June 2014

Deductibility of expenses from previous tax periods in the current period

This Resolution reports that organisations have the right to deduct expenses from previous tax periods in the current period.

Federal Arbitration Court of Urals District Resolution No. A76-17404/2013 of 27 June 2014

Application of 0% VAT rate in relation to international transportation of passengers and baggage

This Resolution reports that organisations have the right to apply a 0% VAT rate in relation to international transportation of passengers and baggage under "code-sharing" agreements concluded with another transportation organisation in the absence of any direct agreements with passengers.

Federal Arbitration Court of Moscow District Resolution No. A40-129786/13-116-324 of 16 July 2014

22 October 2014

Rossiiskaya gazeta

<http://www.rg.ru/2014/10/22/minfin-dok.html>

Amending the procedure for formulating information and documentation for maintaining a register of bank guarantees

RF Ministry of Finance Order No. 85n of 28 August 2014 “On amending the Procedure for formulating information and documentation for maintaining a register of bank guarantees, approved by the RF Ministry of Finance, No. 126n of 18 December 2013” has been officially published and will come into effect 10 days after its official publication.

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