

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).

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21 October 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150934>

Acting as a tax agent for withholding income tax in regard to interests on deposits of foreign organizations

The letter of the Ministry of Finances of 5 October 2015 No 03-03-06/2/56723 notifies that a Russian organization acting as a tax agent should withdraw and transfer withholding income tax (hereafter – WHT) to the state budget in respect of the accrued (including capitalized) interests at the date of actual payment of the income to the foreign company or at the date of another way of obtaining of the income by the foreign company if no actual payment of the monetary funds is performed. Along with this, if the interests on a deposit are capitalized monthly or quarterly while the actual payment is performed at the end of the contractual term, the tax agent is to withdraw and transfer the tax to the budget upon the actual payment of the monetary funds. As a reminder, there is another view on WHT related to the interests capitalized into the principal debt, according to which the tax agent is obliged to pay WHT upon interests capitalization rather than at the day of actual payment of the monetary funds. This position is supported by certain court practice (see e.g. the Ruling of the Commercial Court of the North Western Region on case No [A56-61078/2014](#) of 28 July 2015; Ruling of the Russian Supreme Court No [305-KГ15-11372](#) on case No A40-126792/2014 of 30 September 2015).

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=187637>

Overview of court practice on cases related to the registration of legal entities and individual entrepreneurs

An overview of the court practice No3 for 2015 has been published on cases related to the state registration of legal entities and individual entrepreneurs prepared by the Russian Federal Tax Service. The overview covers cases challenging decisions to refuse to register a legal entity and individual entrepreneur and challenging other decisions, actions (failures to act) taken (undertaken) by registering authorities when performing state registration of legal entities and individual entrepreneurs. The judicial overview was distributed to tax authorities in the Letter from the Federal Tax Service on 8 October 2015 No CA-4-14/15525.

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Official Website of the Russian Supreme Court

http://www.supcourt.ru/Show_pdf.php?id=10390

Overview of court practice on cases related to personal income tax

An overview of the court practice has been published related to the application of Art. 23 of the Russian Tax Code approved by the Presidium of the Supreme Court on 21 October 2015. The review covers cases clarifying separate issues of applying provisions of the Russian Tax Code on personal income tax.

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