

Legislative Tracking



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20 March 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/613892/>

Raising export customs duties on oil and other categories of goods produced from oil

In information from the RF Ministry of Economic Development of 19 March 2015, it is reported that there will be an increase in the export customs duties on oil and other categories of goods produced from oil for the period of 1–30 April 2015 inclusive.

20 March 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8258/>

Corporate property tax on fixed assets acquired from related parties

In this letter, it is reported that fixed assets produced from materials which were acquired after 1 January 2013 from a related party are not subject to corporate property tax.

Federal Tax Service Letter No. ZN-4-11/4037 of 13 March 2015

23 March 2015

Vedomosti

<http://www.vedomosti.ru/economics/articles/2015/03/23/krupneishie-kompanii-smogut-vozmeschat-aktsizi-bez-oformleniya-bankovskih-garantii>

Refund of excise duties without bank guarantees

It is reported that the RF Ministry of Finance proposes to introduce amendments to the RF Tax Code in accordance with which, large export companies would have the right to refund excise duties without bank guarantees.

<http://www.vedomosti.ru/newspaper/articles/2015/03/22/poleti-po-rossii-bez-nds>

Lowering VAT rates for internal passenger flights

It is reported that the RG Government has decided to amend the RF Tax Code to lower the VAT rate on internal passenger and luggage flights from 18% to 10%.

20 March 2015

Kommersant

<http://www.kommersant.ru/doc/2689883>

Disclosing information on controlled foreign companies

It is reported that the RF President has decided to move the date for the beginning of disclosure of information about controlled foreign organisations from 1 April to 1 October 2015 (see Legislative Tracking [3 March 2015](#)).

23 March 2015

Kommersant

<http://www.kommersant.ru/doc/2692583>

Rejecting the use of international agency ratings

It is reported that the Central Bank of Russia intends to afford banks the right to not use the ratings of international agencies, if they conduct market risk analysis.

23 March 2015

Ekonomika i zhizn. Accounting supplement

Pages 3, 18

Filing in tax returns on corporate profit tax

In this letter, it is reported that organisations that have received the status of a resident of a socio-economically advanced region and organisations rendering social services to citizens, must use the codes 237 and 236 respectively when filling in the tax return on corporate profit tax.

Federal Tax Service Letter No. [GD-4-3/3252](#) of 2 March 2015

Personal income tax on company founders' income from the return of additional contributions previously listed in the charter capital of the companies

In this letter, it is reported that income arising from the return of additional contributions previously listed in the charter capital of a company is not subject to personal income tax.

RF Ministry of Finance Letter No. [03-04-06/8352](#) of 20 February 2015

Deductibility of expenses on overseas payments to foreign employees of permanent establishments of Russian organisations

In this letter, it is reported that expenses on overseas payments relating to foreign legislation and the wages of foreign employees of permanent establishments of Russian organisations, can be deducted by Russian organisations in the form of other expenses related to production and sales, on the basis of Sub-Item 49, Item 1, Article 264 of the RF Tax Code.

RF Ministry of Finance Letter No. [03-03-06/1/6868](#) of 20 February 2015

24-30 March 2015

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

Pages 2, 3

Recognition of free bonus goods received from a supplier

In this letter, it is reported that sellers have the right to include free bonus goods received from suppliers as non-sales income, subject to corporate income tax as income from the free acquisition of an asset, valued on the basis of the market rate.

RF Ministry of Finance Letter No. [03-04-06/1/8096](#) of 19 February 2015

Deductibility of expenses on payment of employees on holidays lasting several months

In this letter, it is reported that organisations have the right to deduct expenses on salaries to employees on holidays lasting several months in the same tax period in which the expenses were incurred.

Federal Tax Service Letter Letter No. [7-3-04/614@](#) of 6 March 2015

Recognition of material gains received by organisations from use of interest-free loans

In this letter, it is reported that material gains received by organisations from the use of interest-free loans do not increase the tax basis for corporate profit tax.

RF Ministry of Finance Letter No. 03-03-06/1/5149 of 9 February 2015

Preparing VAT invoices when returning goods

In this letter, it is reported that when returning goods accepted into the account of a buyer/VAT payer, the VAT invoice on the returned goods, written out by the buyer on the basis of Item 3 Rules of sales ledger keeping applied when settling VAT payments, approved by RF Government Resolution No. 1137 of 26 December 2011, is prepared according to the original cost of the goods.

RF Ministry of Finance Letter No. [03-07-11/1/5176](#) of 9 February 2015

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