

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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23 March 2016

Kommersant

<http://www.kommersant.ru/doc/2944679>

Draft law would amend the procedures for levying personal income tax on interest from marketable bonds (coupon)

The Russian Ministry of Finance is preparing a final version of the [draft](#) Federal Law “On the Introduction of Amendments to Chapter 23 of Part Two of the Russian Tax Code”. The draft law stipulates that the tax base for marketable bonds of Russian organizations denominated in RUB will be determined as: the amount of interest (coupon) paid in excess of the amount of interest calculated based on the par value of the bonds and the refinancing rate of the Central Bank of Russia applicable during the period over which the coupon yield is paid increased by five percentage points.

23 March 2015

Rossiyskaya Gazeta

<http://rg.ru/2016/03/22/reg-cfo/sobianin-moskva-vvedet-dopolnitelnye-igoty-dlia-stadionov-medklinik-i-drugogo.html>

Possible introduction of additional benefits for socially significant organizations in Moscow

The Moscow City Government has developed a draft law envisaging additional benefits for stadiums, medical clinics and agricultural businesses. In particular, the draft law proposes the following changes:

- A reduction by five times in the rate of land tax for individuals and entities investing in the construction or renovation of large stadiums. The benefit may be claimed for previous periods if the property item was registered after 1 January 2014;
- A reduction by ten times in the rate of property tax for individuals or entities investing in the construction of medical centers and clinics;
- A reduction by four times in the rate of property tax for agricultural clusters from 2014 to 2017, inclusive.

The text of the draft law has not yet been officially published.

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