

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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22 April 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8399/>

New format for VAT invoices submitted in electronic form

This letter clarifies the procedure for the use of the new format for VAT invoices submitted in electronic form, introduced in connection with the requirement to clarify the dimensions and descriptions of individual details.

Federal Tax Service Letter No. GD-4-3/6527@ of 16 April 2015

23 April 2015

Kommersant

<http://www.kommersant.ru/doc/2714680>

Disclosing information to the Federal Tax Service on clients who are US tax residents

It is reported that the RF Ministry of Finance has uploaded a draft Resolution of the RF Government to the unified portal for draft laws in accordance with which financial organisations will be obliged to disclose information about clients who are US tax residents to the Federal Tax Service before such disclosure to the US tax service (the IRS).

No. 4 April 2015

Nalogoved

<http://e.nalogoved.ru/article.aspx?aid=384430>

Charging penalties

This ruling states that the tax authorities may not charge penalties in case of organisations' late submission of residency certificates.

RF Supreme Court Ruling No. 8231-PEK14 of 12 January 2015

Claiming VAT for recovery

This ruling states that if an organisation has acquired equipment requiring set-up and has not set it up before the established deadline, then the organisation may claim VAT for recovery within three years.

RF Supreme Court Ruling No. 305-KG14-7237 of 12 January 2015

Submitting corrected tax returns

This Resolution states that in the instance of incorrect calculation of profit tax, an organisation must submit a corrected tax return.

Arbitrage Court of the Moscow District Resolution No. A40-32621/14 of 21 January 2015

Deadline for the refund of overpaid VAT

This Resolution states that a three-year deadline for the refund of overpaid VAT should be calculated from the date when the court decision comes into force.

Arbitrage Court of the Far-East District Resolution No. A73-3515/2014 of 30 December 2014

Independent rectification of tax violation consequences

This Resolution states that when an organisation independently rectifies the consequences of a tax law violation, such actions constitute a guilt-mitigating circumstance.

Arbitrage Court of the North-West District Resolution No. A56-15646/2014 of 18 December 2014

Nonsubmission of trial balances

This Resolution states that if an organisation has not submitted trial balances, which relate to synthetic accounting ledgers, then it does not entail tax obligations.

Arbitrage Court of the West-Siberia District Resolution No. A27-1435/2014 of 29 December 2014

Deducting debt receivable

This Resolution states that an organisation may not include debt receivable, acquired through a contractual assignment of the right to receivables, in the doubtful debts allowance.

Arbitrage Court of the Ural District Resolution No. A50-18420/2013 of 29 December 2014

Including expenses on representatives in legal costs

This Resolution states that an organisation may not include the expenses on a representative who was present at hearings but did not participate in them in the legal costs.

Arbitrage Court of the Moscow District Resolution No. A40-43302/13 of 26 December 2014

VAT on goods being exported to Kazakhstan

This Resolution states that the export of goods from the Russian Federation to Baikonur, Kazakhstan, is liable to VAT at a rate of 18% as in the considered case, the tax consequences are regulated by the RF Tax Code. Arbitrage Court of the Moscow District Resolution No. A41-18050/14 of 17 December 2014

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