

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 October 2015

Consultant Plus

http://www.consultant.ru/document/cons_doc_LAW_187714/

Clarifications by the Russian Ministry of Natural Resources and Environment regarding the procedure and time to submit environmental fee calculations in 2015

In the clarifications of the Russian Ministry of Natural Resources and Environment of 21 October 2015 it is notified that given the decisions taken by the Russian Government (meetings at D. Medvedev's on 1 June 2015, at A.Khloponin on 8 August 2015) on establishing in the current year of a zero utilization rate on goods waste (which actually means that businesses get exempt from the environmental fee in 2015) there is no obligation to calculate and pay the environmental fee for 9 9 months of 2015 as well as no need to declare the number of finished goods put into circulation in Russia, including packages (information of which is used to calculate the environmental fee). Moreover, since there is no approved template to calculate the environmental fee, the first calculations will have to be filed for the reporting period in which the Federal Service for Supervision in the Sphere of Natural Resource Use approves the relevant template.

22 October 2015

Official Website of the Russian Government

<http://government.ru/media/files/4dAQvfPb61hL8RtUtxWYMW0bFMgkA800.pdf>

Criteria to select residents of the free port of Vladivostok

The Decree of the Russian Government No 1123 of 20 October 2015 approves criteria to select residents of the free port of Vladivostok. In particular, a legal entity (LE) or an individual entrepreneur (IE) are to meet the following criteria:

- LE or IE are going to implement a new investment project or carry out a new business which they have not undertaken earlier;
- LE or IE are going to make capital contributions of at least RUB 5 million within a term not exceeding three years from registration of the LE or IE in the register of residents of the free port of Vladivostok.

22 October 2015

Official Website of the Russian State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/E82046C56D462A7843257EE6005988B7/\\$FILE/911054-6_22102015_911054-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/E82046C56D462A7843257EE6005988B7/$FILE/911054-6_22102015_911054-6.PDF?OpenElement)

Possible extension of the list of information not constituting tax secret

The State Duma is reported to have received a draft law No 911054-6 "On amending Art. 102 of the first part of the Russian Tax Code." In particular, it is suggested to extend the list of information not constituting the tax secret. In particular, the list may be extended with the average number of employees in a company for a calendar year and total income of the employees in the organization, taxes and levies paid, income and expenses from the accounting (financial) reports of the taxpayer. Moreover, the draft law envisions the procedure for taxpayers to submit their consent to use the information as public. If approved, the Federal Law will enter into force upon its official publication.

21 November 2015

Rossiisky Nalogovy Courier

<http://e.rnk.ru/article.aspx?aid=420405>

E-feature to calculate personal property tax based on cadastral value

The official website of the Federal Tax Service introduces a new feature "[Calculation of individual property tax](#)" allowing to preliminary calculate property tax for physical persons based on its cadastral value. Cadastral number of the real estate is required to calculate the tax, and there is an additional link to the website of the Federal Service for State Registration, Cadastre and Cartography to search for the cadastral number.

22 October 2015

Vedomosti

<http://www.vedomosti.ru/newspaper/articles/2015/10/21/613833-vernut-igoti>

Negative practice on application of agreements on granting corporate profit tax benefits in the EU

The European Commission is reported to have acknowledged as illegal the agreements to grant tax benefits between by Starbucks and Fiat Chrysler and the state authorities of the Netherlands and Luxembourg. Each of the companies will have to reimburse the tax in the amount of USD 20-30 mln.

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