

# Legislative Tracking



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**20 February 2015**

**ConsultantPlus: document of the day**

<http://www.usoft.ru/news/law/docofaday/8144/>

### **Requesting documents from tax agents confirming tax residency of recipients of income in the form of dividends**

In this letter, it is reported that the tax authorities have the right to request documents from tax agents, which confirm the tax residency of recipients of income in the form of dividends.

RF Ministry of Finance Letter No. 03-08-13/61294 of 1 December 2014

**20 February 2015**

**Official site of the RF State Duma**

<http://asozd2.duma.gov.ru/main.nsf/%28Spravka%29?OpenAgent&RN=675906-6&02>

### **Determining the definition of controlled debt**

It is reported that the RF State Duma has passed Federal Law No. 675906-6 "On the introduction of amendments to Article 269 of Part Two of the RF Tax Code with regard to determining the definition of controlled debt."

**20 February 2015**

**Ekonomika i zhizn. Accounting supplement**

Pages 2 and 3

### **Imposition of late payment interest on the amount of unpaid tax in the case of an organisation's inability to pay it off**

In this Resolution, it is stated that if an organisation is not able to pay-off its tax unpaid as a result of the seizure of its assets and the freezing of its accounts, the tax authorities do not have the right to impose late payment interest on the amount of tax unpaid.

Arbitration Court of the Central Region Resolution No. A68-2439/2014 of 9 February 2015

### **Indicating work activities in invoices**

In this Resolution, it is stated that an organisation must indicate work activities in invoices in any manner, which allows them to be identified.

Arbitration Court of the Central Region Resolution F05-13650/2014 of 1 December 2014

## Taxation of compensation of expenses on acquisition of personal safety equipment paid to employees

In this Resolution, it is stated that the compensation of expenses on the acquisition of personal safety equipment in the form of glasses for the protection of the eyes against computer vision syndrome paid to employees, is not subject to insurance payments.

Arbitration Court of the Ural Region Resolution No. F09-7757/14 of 10 December 2014

## Completing profit tax returns as a liable partner of a consolidated taxpayers group

In this letter, the procedure for completing profit tax returns as a liable partner of a consolidated tax group is clarified.

Federal Tax Service Letter No. [GD-4-3/1840](#) of 9 February 2015

## Completing VAT invoices when selling goods imported to Russia from other jurisdictions

In this Letter, it is stated that an organisation must strikethrough boxes 10 "Country of origin" and 11 "Customs declaration number" in invoices when selling goods imported into Russia from different jurisdictions.

RF Ministry of Finance Letter No. 03-07-08/67893 of 26 December 2014

**24 February – 2 March 2015**

***Uchet. Nalogi. Pravo. Moscow Edition***

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## Submission of VAT invoices

In this letter, it is stated that when rendering services, an organisation must submit the appropriate VAT invoices no later than five days from the date of the creation of the primary document confirming the rendering of said services.

Federal Tax Service Moscow Letter No. 16-15/011867 of 12 February 2015

**24 February – 2 March 2015**

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

Pages 2-4

## Payment of personal income tax on dividends

In this letter, it is stated that if the payment of personal income tax on dividends is carried out by the tax agent as the single payment document for several tax payers, to whom dividends have been paid, from which tax has been withheld, then the tax agent must have corresponding accounting documents, allowing the identification of every taxpayer, from the income of whom personal income tax was withheld and transferred for a particular payment order.

RF Ministry of Finance Letter No. [03-04-07/58597](#) of 19 November 2014

### **Determination of the tax base of a property object, illegitimately included in the list of objects for which the tax base is determined as cadastral value in a specific tax period**

In this letter, it is stated that if a property object is excluded from the list of objects for which the tax base is determined as cadastral value in a specific tax period, because of its illegitimate inclusion its tax base in the corresponding tax period is defined as its yearly average value.

Federal Tax Service Letter No. BS-4-11/1799 of 9 February 2015

### **Imposition of personal income tax on the costs of travel and living of individuals who are contracted by civil law agreements in the place of work**

In this letter, it is stated that the payment by organisations of the costs of travel and living of individuals contracted by civil law agreements in the place of work, are a taxpayer's expenses in kind and thus are subject to personal income tax.

RF Ministry of Finance Letter No. [03-04-05/1733](#) of 23 January 2015

### **Recovery of VAT on the purchase of goods in the event of further use for the execution of operations**

In this letter, it is stated that the VAT deducted when purchasing goods in the event of their further use for the execution of operations, imposed at a VAT rate of 0%, are subject to recovery.

RF Ministry of Finance Letter No. 03-07-08/6693 of 13 February 2015

### **Determining the VAT base**

In this Letter, it is stated that if an ordering organisation has not signed a statement of acceptance of work, but at the same time there exists a court decision whence it follows that the conditions of the agreement on the completion of the works by the contracted organisation have been fulfilled, then, for the purposes of VAT payment, the day of the completion of the works for the purpose is the date of that the court decision comes into force.

RF Ministry of Finance Letter No. [03-07-10/3962](#) of 2 February 2015

### **Recovery of VAT when calculating payments sums for the expected completion of work**

In this letter, it is stated that when writing off ordering organisations itemised under debts, formed in relation with the transfer of the contracted organisation, having not fulfilled its contractual obligations or the payment amounts for expected completions of work, the recovery of VAT taken by the ordering organisation for deduction when calculating the payment amounts for expected completion of work, is carried out when writing off the indicated debt.

RF Ministry of Finance Letter No. [03-07-11/69652](#) of 23 January 2015

## **Determination of the VAT base when carrying out projects**

In this letter, it is reported that if an ordering organisation has not signed a statement of acceptance of project work, but at the same time there exists a court decision whence it follows that the conditions of the agreement on the completion of the work by the contracted organisation have been fulfilled, then for VAT purposes, the day of the completion of work is the date that the decision of the court comes into effect.

RF Ministry of Finance Letter No. 03-03-06/1/68990 of 31 December 2014

## **Application of VAT deductions to the import of goods into RF customs territory**

In this letter, it is stated that the amounts of tax paid by the taxpayer when importing good onto RF customs territory, are subject to a deduction after their accounting on the condition of their use for the activity subject to VAT. Considering that legislation on RF tax and duties does not include regulations on precisely which accounts a good should be incorporated into, in this case, guidance must be taken from the rules of the accounting legislation, which provides for different procedures for the accounting of fixed assets depending on the basis of their acquisition (balance sheet or off-balance sheet account).

Federal Tax Service Letter No. GD-4-3-911@ of 26 January 2015

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