

# 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 2015**

**ConsultantPlus: document of the day**

<http://www.usoft.ru/news/law/docofaday/8264/>

### **Submitting petitions for bankruptcy**

The list of circumstances in which the decision to refuse to submit a petition for bankruptcy to an arbitration court may be endorsed has been extended by this Order.

RF Ministry of Economic Development Order No. 62 of 13 February 2015

**24 March 2015**

**Kommersant**

<http://www.kommersant.ru/doc/2693139>

### **Amendments to the Law on Deoffshorisation**

It is reported that the RF Ministry of Finance is preparing amendments to the RF Tax Code in accordance with which dividends received from CFCs will not be subject to taxation; the list of instances in which CFCs have the right to account for profits according to local financial recording norms and not Russian standards will be extended; the definitions of Russian tax residency for legal entities will be elaborated; and the law will not pertain to CFCs in the form of active foreign holding and subholding structures (see Legislative Tracking [23 March 2015](#)).

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