

# Legislative Tracking



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**23 March 2016**

**Official website of the Russian State Duma**

[http://asozd2.duma.gov.ru/main.nsf/\(Spravka\)?OpenAgent&RN=804893-6&02](http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=804893-6&02)

### **Russian State Duma approves draft law updating the procedure for levying excise duty in the second reading**

The Russian State Duma approved draft law No. 804893-6 “On the Introduction of Amendments to Part One and Chapter 22 of Part Two of the Russian Tax Code (as Regards Updating the Procedure for Levying Excise Duties)” in the second reading. The draft law envisages the following amendments:

- Amendment of the requirements for bank guarantees provided by the taxpayer to gain exemption from excise duties when selling excisable goods outside of Russia, and amendment of the procedure for fulfilling the obligation to pay excise duties with bank guarantees;
- Exclusion of the possibility of reducing the tax base on the sale of alcoholic and/or excisable alcohol-containing products by returns, and the introduction of a ban on recovering excise duty paid by the taxpayer in relation to alcoholic and/or excisable alcohol-containing products upon the return or rejection of the goods by the purchaser;
- Retention of the right to recover paid excise duties upon the return or rejection by the purchaser in respect to other excisable goods on the condition that documents confirming the return of the goods are presented, and that excise duties are paid in full upon the subsequent sale of the returned excisable goods;
- Possibility to present the register of customs declarations to justify exemption from excise duties in case of export sales.

Plans call for the draft law to be considered by the Russian State Duma in its third reading on 25 March 2016.



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