

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).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/deloitte-online-newstoyourdesk.html>. The Legislative Tracking Service is maintained by professionals from Deloitte CIS. This service is for informational purposes only, and the application of its contents to specific situations will depend on the particular circumstances involved.

23 June 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/632765/>

Filling the the capital amnesty declaration

In information from the Federal Tax Service of 18 June 2015, it is reported that the capital amnesty declaration may be filled in on the official website of the Federal Tax Service.

23 June 2015

ConsultantPlus: document of the day

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=146956>

Procedure for determining the participation share of one organisation in another in the absence of the possibility of establishing the share of voting shares or shares in equity

In this letter, it is explained that the share of participation of one organisation in another in absence of the possibility of establishing the share of voting shares or shares in equity is determined on the basis of the share of assets contributed by every participant in the total investment (asset) or in proportion to the number of participants (founders) of the organisation.

Federal Tax Service Letter No. 03-01-18/31903 of 2 June 2015

23 June 2015

Official website of the RF State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/ADDB4F95C4F5CF0D43257E6D004B8138/\\$FILE/821937-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/ADDB4F95C4F5CF0D43257E6D004B8138/$FILE/821937-6.PDF?OpenElement)

Applying methods of stimulation in trade

It is reported that amendments to the draft law 'On the introduction of amendments to certain regulations of the Russian Federation' have been introduced to the RF State Duma, which regulates the procedure and conditions for the application of methods of stimulation in trade.

22 June 2015

Single portal for draft regulations

http://regulation.gov.ru/project/22597.html?point=view_project&stage=2&stage_id=19158

Defining the concept of “foreign financial instruments”

It is reported that a draft Federal Law “On the introduction of addenda to Article 1 of the Federal Law ‘On the prohibition for certain categories of individuals and entities on opening and having accounts (investments), keeping cash funds and objects of value in foreign banks located without the RF borders, owning and/or using foreign financial instruments” is being developed (in regard to defining the concept of “foreign financial instruments”). In particular, in accordance with the draft law, the shares of participation in organisations whose place of registration or location is a foreign state are considered foreign financial organisations.

23 June 2015

Single portal for draft regulations

http://regulation.gov.ru/project/25464.html?point=view_project&stage=2&stage_id=19164

Granting guarantees and tax benefits to parties to special investment contracts

It is reported that a draft Federal Law “On the introduction of amendments to Chapter 1 of the first part of the RF Tax Code” is being developed. In particular, the draft law envisages the granting of guarantees of the non-raising of tax rates and the preservation of tax benefits to investors who are parties to special investment contracts, for the effective period of the contracts.

23 June 2015

Official website of the Moscow City Duma

https://duma.mos.ru/ru/40/regulation_projects/9858

Exemption of certain types of activity from sales tax

It is reported that the draft law “On the introduction of amendments to Article 8 of Law of the City of Moscow No. 62 of 17 December 2014 ‘On the sales tax” is being deliberated by the Moscow City Duma. The draft law envisages exemptions from sales tax for trade in cinemas, theatres and museums if it is carried out by organisations whose income from these forms of activity makes up no less than 50% of the total income. The benefits are effective from 1 July 2015 to 1 January 2021.

https://duma.mos.ru/ru/40/regulation_projects/9857

Reducing profit tax rates for investors in Moscow

It is reported that the draft law “On the establishment of corporate profit tax rates for organisations involved in investment activities” is being deliberated

by the Moscow City Duma. In particular, the draft law proposes to establish a lower corporate profit tax rate of 13.5% for organisations involved in investment activities for the period of implementing priority investment projects in Moscow.

https://duma.mos.ru/ru/40/regulation_projects/9858

https://duma.mos.ru/ru/40/regulation_projects/9856

Corporate property tax benefits in Moscow

It is reported that the draft law “On the introduction of amendments to Law of the City of Moscow No. 64 of 5 November 2003 “On corporate property tax”. In particular, the draft law proposes to exempt organisations involved in investment activities using property in the process of implementing priority projects in Moscow from corporate property tax.

24 June 2015

Vedomosti

<http://www.vedomosti.ru/politics/articles/2015/06/24/597715-dumskii-komitet-odobril-priostanovku-raboti-dolzhnikov-na-90-sutok-za-neispolnenie-reshenii-sudov>

Halting company activities

It is reported that a draft law on the optimisation of enforcement proceedings has been adopted by the RF State Duma, allowing the activities of companies to be halted for 90 days in case of noncompliance with court decisions on claims not relating to property.

24 June 2015

Rossiyskaya Gazeta

<http://www.rg.ru/2015/06/24/sud.html>

Applying certain regulations of the first part of the RF Civil Code

It is reported that the Plenum of the RF Supreme Court has adopted a resolution on the rules for the application of a number of regulations of Section 1 of the first part of the RF Civil Code by courts. The Resolution consolidates tradition court approaches and clarifies controversial aspects arising from the introduction of amendments to the RF Civil Code. This is the first RF Supreme Court resolution developed with regard to the practice of both arbitral courts, and courts of general jurisdiction.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see www.deloitte.com/ru/about for a detailed description of the legal structure of Deloitte CIS.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.