

# 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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**24 March 2015**

**ConsultantPlus: document of the day**

<http://www.usoft.ru/news/law/docofaday/8271/>

### **Final deadline for personal income tax returns**

The Federal Tax Service released information on 23 March 2015 that the final deadline for personal income tax returns for income from 2014 is 30 April 2015.

**25 March 2015**

**Vedomosti**

<http://www.vedomosti.ru/newspaper/articles/2015/03/24/za-amnistiyu-vozhno-pridetsya-zaplatit>

### **Amendments to the capital amnesty bill**

It is reported that amendments to the capital amnesty bill are being introduced in accordance with which, organisations coming under the amnesty will be obliged to pay unpaid taxes (personal income tax, profit tax, property tax) and disclose information about all of their assets (see Legislative Tracking [17 March 2015](#)).

**No. 7, April 2015**

**Russian tax courier**

Pages 41, 68, 70

### **Corporate property tax on fixed assets**

In this letter, it is reported that if fixed assets in the form of immovable assets in the third to tenth amortisation groups are acquired in 2015, they are subject to corporate property tax.

Federal Tax Service Letter No. BS-4-11/503 of 20 January 2015

### **Right to VAT recovery on property acquired by an organisation**

In this Resolution, it is stated that an organisation has the right to claim VAT for recovery on property it has acquired, even if part of the property was lent out to the former owner.

Resolution of the Arbitrage Court of the Far-Eastern District No. F03-6053/2014 of 4 February 2015

## **Determining the useful life of fixed assets taken on lease**

In this Resolution it is stated that an organisation has the right to specify the useful life of fixed assets taken on lease in the accounting records in relationship to the period of validity of the leasing agreement.

Resolution of the Arbitrage Court of the Moscow District No. F05-16807/2014  
of 4 February 2015

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