

Legislative Tracking



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23 January 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/602932/>

Timing and procedure for reporting by professional participants in the securities market

This Statement defines the timing and procedure for reporting by professional participants in the securities market to the Central Bank of Russia.

Central Bank of Russia Statement No. 3533-U of 15 January 2015

26 January 2015

Kommersant

<http://www.kommersant.ru/doc/2653944>

Increase in the rates of export customs duties on oil

It is reported that the RF Government has proposed to increase rates of customs export duties on oil.

23 January 2015

Ekonomika i zhizn. Accounting supplement

p. 3, 19

Introduction of a new IFRS document

This Order introduces the new IFRS document “Accounting deferred tariff differences”. The Order comes into force on 26 January 2015.

RF Ministry of Finance Order No. [151n](#) of 17 December 2014

Withholding personal income tax from the wages of an employee working remotely

This Letter states that an organization making payments to an employee working remotely on contract is obliged to pay personal income tax on his wages to the budget at the place of the organization’s registration with the tax authorities.

RF Ministry of Finance Letter No. [03-04-06/61300](#) of 1 December 2014

Recognition of p. 5 of the Regulation on chief accountants as inactive

This Decision recognizes p. 5 of the Regulation on chief accountants, approved by Council of Ministers of the USSR Resolution No. 59 of 24

January 1980 and according to which only persons having higher special education should be appointed as chief accountant, as inactive.

RF Supreme Court Decision No. [AKPI14-965](#) of 22 October 2014

27 January – 2 February 2015

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

Pages 5, 7, 9, 10

Timing for committing tax law violations

This Letter states that the day of committing a tax offense under Article 123 of the Federal Tax Code is recognized as the second day from the day of actual receipt of taxable income for income paid in cash, or as the second day from the day of actual withholding of the calculated tax sum for income received by the taxpayer in kind or in the form of material benefits.

Federal Tax Service Letter No. CA-4-7/27163 of 29 December 2014

Indication of RRC in corporate property tax declarations

This Letter states that organizations are obliged to indicate the RRC assigned by the tax authority according to the organization's location in corporate property tax declarations.

Federal Tax Service Letter No. [BS-4-11/23216@](#) of 11 November 2014

Calculating personal income tax on per diems paid in foreign currencies

This Letter states that when calculating income tax on per diem allowances paid in a foreign currency, organizations are obliged to recalculate them in rubles based on the RF Central Bank exchange rate effective on the date the expense report was approved.

RF Ministry of Finance Letter No. [03-04-06/68074](#) of 29 December 2014

Calculating corporate income tax on sale of fixed assets

This Letter states that if an organization has sold its fixed assets earlier than the expiry date of five years from the date of their commissioning to the affiliated organization and the provisions of Paragraph 2, Item 9, Article 258 of the RF Tax Code have been applied, then the residual value of the fixed assets as of the moment of sale is increased by the amount of expenses that are included in non-operational income. If their residual value exceeds the income from the sale, the amount of the difference is recognized as a loss for corporate income tax purposes.

RF Ministry of Finance Letter No. [03-03-06/1/66590](#) of 23 December 2014

Application of codes for classifying income

This Letter presents codes for use by the tax authorities for classifying income for 2015 with regards to taxes and duties for organizations when paying state duties.

Federal Tax Service Letter No. 3N-4-1/193 of 15 January 2015

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