

Legislative Tracking



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No. 4, February 2015

Russian tax courier

Pages 5, 46, 49, 65

Main characteristics of shadow companies

This letter states the main characteristics which define a shadow company.
RF Ministry of Finance Letter No. 03-02-07/65228 of 17 December 2014

Rights to receiving VAT deductions

This Resolution states that organisations have the right to receive VAT deductions even if goods were acquired from a middleman at a higher price than they were acquired earlier from the producer.

Arbitration Court of the West-Siberian Region Resolution No. F04-2210/2014 of 24 December 2014

Tax allowances for employees participating in field work with insurance contributions

This Resolution states that the allowance for an employee participating in field work is compensation and it is not subject to insurance contributions.

Arbitration Court of the Volgo-Viatskii Region Resolution No. F01-5514/2014 of 22 December 2014

Independent evaluation of the useful life of fixed assets which were previously used

In this letter, it is stated that if the value of a fixed asset without accounting for VAT exceeds RUB forty thousand and it has the potential to generate profits over a period greater than twelve months, then a company has the right to independently determine its useful life, taking into consideration the safety requirements and other factors.

Arbitration Court of the Volgo-Viatskii Region Resolution No. F01-5514/2014 of 22 December 2014

No. 5, February 2015

Russian tax courier

Pages 10, 62, 63, 65

List of regions in which tax on commercial premises will be paid on the basis of cadastral value

On the official [website](#) of the Federal Tax Service, the publication of a list of regions, in which taxes on commercial premises in 2015 will be paid on the basis of their cadastral value, has been announced.

Recognising organisations as having ceased activities

This Resolution states that the tax authorities do not have the right to recognise an organisation as having ceased activities and exclude it from the State Register of Legal Entities if it has contracts remaining in effect.

Arbitration Court of the West-Siberian Region Resolution No. F04-13773/2014 of 15 January 2015

Verifying accounts receivable

This Resolution states that in order to verify accounts receivable an organisation must not only present transfer orders, but other confirming documents.

Arbitration Court of the Ural Region Resolution No. F09-5454/14 of 23 January 2015

Advance payment of personal income tax

This Resolution states that an organisation has paid personal income tax if it transferred an advance and withheld it from the employees.

Arbitration Court of the West-Siberian Region Resolution No. F04-14138/2014 of 23 January 2015

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