

Legislative Tracking



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21 May 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8508/>

Excluding inactive legal entities from the Unified State Register of Legal Entities

In this Resolution, it is stated that the registering authorities may not exclude inactive legal entities from the Unified State Register of Legal Entities if a court has opened bankruptcy proceedings in relation to said inactive entities.

RF Constitutional Court Resolution No. 10-P of 18 May 2015

No. 10, May 2015

Nalogoved

<http://e.nalogoved.ru/article.aspx?aid=388774>

Contesting Federal Tax Service letters

In this Resolution, it is stated that Federal Tax Service Letters featuring clarifications of tax legislation may be contested in the RF Supreme Court.

RF Constitutional Court Resolution No. 6-P/2015 of 31 March 2015

Refunding VAT

In this Ruling, it is stated that individuals that lead legal entities and are their legal representatives must make amends for losses they have caused to the RF budget through undue VAT refunds.

RF Supreme Court Ruling No. 81-KG14-19 of 27 January 2015

Calculating interest for the violation of VAT refund deadlines

In this Resolution, it is stated that interest for the violation of VAT refund deadlines are calculated in accordance with item 10, Article 176 of the RF Tax Code, i.e. from the twelfth day following the completion of a desk tax inspection.

Arbitrage Court of the North-Western District Resolution No. A40-49515/2014 of 10 February 2015

Nonsubmission of indexes for the lines in accounting reports

In this Resolution, it is stated that organisations are not liable for the nonsubmission of indices for the lines in accounting reports.

Arbitrage Court of the Moscow District Resolution No. A40-32972/14 of 9 February 2015

Determining fixed asset depreciation groups

In this Resolution, it is stated that acquired fixed assets should be included by the purchasing organisation in the depreciation group determined by the selling organisation.

Arbitrage Court of the Ural District Resolution No. A76-20764/2013 of 9 February 2015

Corporate property tax on leased objects

In this Resolution, it is stated that organisations may calculate corporate property tax on leased objects based on the leasing agreements' validity period but may not deduct remuneration for the members of the audit committee when calculating property tax.

Arbitrage Court of the Moscow District Resolution No. A40-130146/13 of 4 February 2015

Deducting expenses on carrying out self-initiated expert examinations

In this Resolution, it is stated that organisations may not deduct expenses on the execution of expert examinations on their own initiative as legal expenses. RF Supreme Court Ruling No. 305-KG15-2419 of 15 April 2015 rejected the passage of the application for review at a court hearing of the Court panel for commercial claims of the RF Supreme Court.

Arbitrage Court of the Moscow District Resolution No. A40-130146/13 of 4 February 2015

Adjusting the doubtful debt allowance

In this Resolution, it is stated that organisations may not adjust the doubtful debt allowance for the tax period in the amount of previously unaccounted debts.

Arbitrage Court of the West-Siberian District Resolution No. A81-6156/2013 of 22 January 2015

Receiving unjustified VAT benefits

In this Resolution, it is stated that the acquisition of expensive cars by an organisation, without the intention to use them in operations subject to VAT and in order to extract profit, equates to the reception of unjustified tax benefits in the form of increasing VAT recovery. RF Supreme Court Ruling No. 306-KG15-2613 of 10 April 2015 rejected the passage of the case to the Court panel for commercial claims.

Arbitrage Court of the Povolzhskii District Resolution No. A49-2696/2014 of 24 December 2015

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