

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.

26 October 2015

Federal Portal for Draft Regulations

<https://regulation.gov.ru/projects#npa=41221>

Draft list of states and territories that do not exchange information with RF to be used for application of CFC rules

It is reported that the Federal Tax Service is preparing a draft Order “On Confirming the List of States and Territories that do Not Exchange Information with the RF for Tax Purposes”. This list has been developed as part of the application of the CFC rules. Both typical tax havens (British Virgin Islands, the Seychelles, Belize, the Bahamas and others) and countries with which double tax treaties are in effect (Austria, the UK, Switzerland and others) have been included in the list. Plans call for the draft Order to enter into force in January 2016.

23 October 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=151017>

Procedure for tax auditing non-controlled transaction

The letter of the Federal Tax Service No [ЕД-4-2/17078@](#) of 29 September 2015 notifies that territorial tax authorities are entitled to determine during field or desk inspections the facts of deriving unjustified tax benefits resulting from price manipulation in non-controlled transactions. As a reminder, the tax authorities held a similar position previously (e.g. the letter of the Ministry of Finances No [03-01-18/8-145](#) of 18 October 2012, No [03-01-18/8-149](#) of 26 October 2015, the letter of the Russian Federal tax Service No [ЕД-4-2/18674@](#) of 16 September 2014). Judicial practice on this matter is controversial (for example the court supported possibility to check prices in non-controlled deals in Ruling of the 9th Commercial Appellate Court of 30 September 2015 on case No [A40-204810/2014](#), while in Ruling of the First Commercial Appellate Court of 15 July 2015 on case No [A79-7574/2014](#) the court stated that territorial tax authorities have no right to check prices in non-controlled deals).

22 October 2015

Official Website of the Russian State Duma

Possible amendment in limitations for the use of property tax relief in respect of movable property

The State Duma is reported to have received for its review a Draft Law No 912150-6 "On amending Art. 381 of the first part of the Russian Tax Code." In order to guarantee equality in taxation of movable property put into operation after 01 January 2013 it is proposed to amend limitations in application of property tax relief for movable property. In particular, it is proposed that limitation in application of tax relief for movable property received as a result of reorganization, liquidation or acquisition from related party would be applied only in respect of movable property put into operation by the transferring party before 01 January 2013. If approved, the Federal Law will enter into force on 1 January 2016, current wording of the draft law does not envisage its extension to the year 2015.

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.