

Legislative Tracking



To inquire about any of the issues raised in this newsletter, please contact the Tax & Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St Petersburg). Our daily Legislative Tracking is available at <http://www2.deloitte.com/ru/en/pages/tax/articles/legislative-tracking-2016.html>. These reviews are prepared solely to inform readers, and the application of any information contained in such reviews to specific situations should be determined by the respective circumstances.

27 January 2016

Official Website of the Russian Federal Council

<http://council.gov.ru/activity/meetings/63504/results>

New DTA between Russia and China may be ratified

The Russian Federal Council has approved the [draft](#) federal law that ratifies the Double Taxation Agreement between the government of Russia and the government of the People's Republic of China and related protocols. The DTA and the initial Protocol to it were signed on 13 October 2014; the Protocol on introducing amendments to the DTA was signed on 8 May 2015.

The agreement would replace the Russia-China DTA of 27 May 1994, which is currently in effect.

26 January 2016

Official Website of the Russian State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/4CA1C2EE8BA955EC43257F46004D1FAD/\\$FILE/983091-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/4CA1C2EE8BA955EC43257F46004D1FAD/$FILE/983091-6.PDF?OpenElement)

Remuneration for free reproduction of phonograms and audiovisual works for personal purposes may be abolished

The State Duma has received draft law No 983091-6, which suggests amending the fourth part of the Russian Civil Code to repeal the policy of remuneration for free reproduction of phonograms and audiovisual works for personal purposes.

Current version of the art. 1245 of the current Civil Code allows authors, performers, producers of phonograms and audiovisual works to receive remuneration for free reproduction of phonograms and audiovisual works solely for personal purposes. This compensatory remuneration is paid to the right holders from the assets of producers and importers of the equipment and physical media used in the reproduction. The remuneration procedure was approved by Russian Government Decree No [829](#) of 14 October 2010 (the remuneration rate is 1% of the sale price of goods that appear on the list attached to the Decree). The right to collect money to pay out remuneration for the free reproduction of phonograms and audiovisual works for personal purposes belongs to the Russian Rightholder Union (see Decree of Russian Commission of Culture Preservation No [167](#) of 24 September 2010).

27 January 2016

Kommersant

<http://www.kommersant.ru/doc/2901622>

FATCA certification terms postponed

The IRS has postponed the first certification of procedures implemented by authorized employees of financial institutions participating in FATCA.

The certification was initially scheduled to be completed by 29 August 2016, but according to "[Notice 2016-08](#)", the deadline is now postponed for nearly two years – until 8 July 2018.

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