

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.

24 April 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/620932/>

Minimum equity requirements for non-commercial organisations

Draft Federal Law No. 776943-6 will establish uniform minimal equity requirements for all types of non-commercial organisation from 1 July 2015.

<http://www.garant.ru/hotlaw/federal/620931/>

Shortened deadline for state registration of legal entities

Draft Federal Law No. 776910-6 will shorten the deadline for the state registration of legal entities and individual entrepreneurs. The Federal Law comes into force from the day of its official publication.

27 April 2015

Vedomosti

<http://www.vedomosti.ru/realty/articles/2015/04/24/moskva-vibrala-organizatsii-dlya-kotorih-budet-snizhen-nalog-na-imuschestvo-v-chetire-raza>

Lowering corporate property tax rates for manufacturing, educational and other organisations

It is reported that the RF State Duma is deliberating draft amendments to the Law of Moscow "On corporate property tax" which envisages a 75% decrease in the rate of corporate property tax for the territory of manufacturing, educational and other organisations, which is rented out as office or retail space.

<http://www.vedomosti.ru/finance/articles/2015/04/27/tsentrobank-gotovitsya-proveryat-emitentov>

Reviewing the activities of issuers and participants in corporate relations

It is reported that a [draft](#) Statement of the Central Bank of Russia "On the procedure for the reviewing of the activities of issuers and participants in corporate relations and the procedure for the application of other measures aimed at defending the rights and legitimate interests of shareholders and investors" has been uploaded onto the official website of the Central Bank of Russia.

24 April 2015

Ekonomika i zhizn. Accounting supplement

Pages 2, 3, 16, 19

Tax authority requests for access to copies of documents

This Resolution states that, when carrying out field tax audits, the tax authorities may request copies of documents from organisations, even if they have already reviewed the originals.

Arbitrage Court of the Moscow District Resolution No. [F05-3352/2015](#) of 13 April 2015

Tax authority requests for access to purchases ledgers

This Resolution states that, when carrying out tax audits, the tax authorities may not request access to purchase ledgers from seller organisations.

Arbitrage Court of the East Siberia District Resolution No. F02-1184/2015 of 13 April 2015

Personal income tax on compensation for the use of cars

This Resolution states that compensation for the use of cars by the employees of an organisation for business purposes is not subject to personal income tax.

Thirtieth Arbitrage Appellation Court Regulation No. [A56-4823/2014](#) of 6 April 2015

Use of profit tax returns by foreign organisations

In this letter, it is stated that foreign organisations, which are RF tax residents, must use the same profit tax returns form as Russian companies.

Federal Tax Service Letter No. [GD-4-3/5792](#) of 8 April 2015

Filling in entry 7 of the purchases ledger

In this letter, it is stated that in the instance of the return of an advance payment to a purchasing organisation, the selling organisation must include the requisite documents proving the return of the payment when filling in entry 7 of the purchases ledger.

RF Ministry of Finance Letter No. 03-07-11/16044 of 24 March 2015

Deductibility of insurance premiums for reorganised companies

In this letter, it is stated that a reorganised organisation may deduct insurance premiums not deducted by the reorganised company, when calculating profit tax.

RF Ministry of Finance Letter No. 03-03-06/1/15701 of 23 March 2015

Withholding personal income tax from employees' income in the form of bonuses

In this letter the procedure for determining the dates for the withholding of personal income tax from employees' income in the form of bonuses is indicated.

RF Ministry of Finance Letter No. [03-04-07/17028](#) of 27 March 2015

Deducting expenses on R&D

In this letter, the procedure for deducting expenses on R&D for the purposes of corporate income tax, when exclusive intellectual property rights over the results of said R&D expenses are obtained, is indicated.

RF Ministry of Finance Letter No. 03-03-10/15777 of 23 March 2015

Deduction of sales tax by liable partners of consolidated taxpayers groups

In this letter, it is stated that the liable partner of a consolidated taxpayers group must deduct sales tax when calculating corporate income tax if the sales tax is paid by numerous members of the consolidated taxpayers group.

RF Ministry of Finance Letter No. 03-03-06/15560 of 20 March 2015

28 April - 4 May 2015

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

Pages 2, 3

Mistakes in VAT invoices when indicating addresses

In this letter, it is stated that mistakes in VAT invoices, including those made when indicating addresses, do not form the grounds for a refusal to deduct tax, if the mistakes do not hinder the tax authorities during their tax audits in identifying the sellers and purchasers of goods, work and services and their property rights, the names of goods, works and services and their property rights, their value and also the rates and amounts of input VAT from the purchaser.

RF Ministry of Finance Letter No. 03-07-09/18318 of 2 April 2015

Performing due diligence

In this letter, it is stated that when choosing a counterparty, taxpayers must consider the overall picture of negative characteristics, which are indicated in the twelfth risk assessment criteria “Engaging in financial and economic activities with high tax risks”.

Federal Tax Service Letter No. ED-4-2/4121 of 16 March 2015

Transfer of personal income tax

In this letter, it is stated that a head organisation must transfer personal income tax, which has been withheld from individuals’ earnings and other income and received for work in a separate subdivision, from the address of said subdivision. Additionally, if personal income tax is not paid from the address of the subdivision, but from the address of the head organisation, the deadline for the tax payment is not considered violated.

Federal Tax Service Letter No. BS-4-11/5717@ of 7 April 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.