

Legislative Tracking



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24 July 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=147799;dst=100001>

Property tax on movable property accounted as fixed assets from 1 January 2013 acquired through commission agreement with related party

In this letter, it is reported that organizations are not liable to pay property tax on movable property accounted as fixed assets from 1 January 2013 and acquired through commission agreement with related party (acting as commissioner) if the third party/supplier is not related with the commissioner and the principal.

RF Ministry of Finance Letter No. 03-05-05-01/37781 of 30 June 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=183416>

Survey of the RF Constitutional Court practice on taxation issues for 2014 and the first half of 2015

The RF Constitutional Court has issued a survey of the court acts on taxation issues for 2014 and the first half of 2015, inter alia relating to VAT, profit tax, establishment of the market price of goods/work/services, personal income tax and the application of the tax authorities' acts clarifying the regulations of the effective legislation on taxation and levies. The survey of the court practice was conveyed to the tax authorities by the Federal Tax Service Letter No. SA-4-7/12690@ of 17 July 2015.

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E-justice: catalogue of arbitrational cases

http://kad.arbitr.ru/PdfDocument/9cef4dc0-a0a8-471e-8435-e603b63f8941/A40-10708-2014_20150721_Opredelenie.pdf

Applying benefits when paying import customs duty on equipment conditionally allowed onto RF territory

RF Supreme Court Ruling No. 305-KG15-2443 of 21 July 2015 No. A40-10708/2014 on the dispute between OOO Legnum and the customs authorities has been published. The customs authorities refused to provide customs relief in respect of the goods imported as an investment to the charter capital since such goods were leased by the company to a third party. The custom authorities based their position on the [Decision of the Customs](#)

[Union Committee № 728 dated 15 July 2011](#) according to which the list of restrictions for use of the customs relief was added with granting imported property for use. The Supreme Court supported OOO Legnum's position, having proved that the property was imported onto the RF customs territory in a period in which the legal regulation did not envisage a limitation on the use of the property other than its sale, and the company lawfully relied on the legislation effective at the time of the investment. We should note that the courts of the three previous instances ruled in favour of the customs authorities.

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