

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).

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26 October 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=187888>

Deflator rates applied for calculation of MET for coal extraction in 4Q2015

Information of the Ministry of Economic Development of 26 October 2015 and Trade has established MET deflators for 4Q2015.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=151049>

Clarification on the three year period to claim VAT credit

The letter of the Ministry of Finances No 03-07-11/57833 of 9 October 2015 reminds that the right to claim a VAT credit within three years after putting in accounting records is applied only to the input VAT stipulated by item 2 Art. 171 of the Russian Tax Code (VAT claimed for goods/works/service purchased in Russia and paid at the Customs). The 3-year term does not apply to other types of input VAT. As a reminder, the respective provision is directly stipulated by item 1.1 Art. 172 of the Russian Tax Code and the stand has multiple times been supported by tax authorities (e.g. letters by the Ministry of Finances No [03-07-11/41908](#) of 21 July 2015 and No [03-07-11/20290](#) of 9 April 2015).

26 October 2015

Russian Agency of Legal and Judicial Information

<http://infosud.ru/arbitration/20151026/274827669.html#ixzz3pki9Picn>

The Commercial court of Moscow region issued a resolution on case Nestle Russia LLC in favor of tax authorities

On 26 October 2015 the Commercial court of Moscow region declined the cassation claim of Nestle Russia LLC. As a reminder, the main issue was application of thin capitalization rules to the loan provided by a foreign sister company. Additionally accrued taxes exceeded RUB 255 mln. Declaration part of the decision on the case No [A40-16883/2015](#) is being prepared.

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