

# Legislative Tracking



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**27 January 2015**

**Kommersant**

<http://www.kommersant.ru/doc/2654718>

## **Methods for determining the amount of equity of credit organisations**

It is reported that a [Statement](#) “On the introduction of changes to the Regulation of the Central Bank of Russia of 28 December 2012 No. 395-P ‘On the methods of determining the amount of equity of credit organisations (“Basel III”)” has been placed on the official website of the Central Bank of Russia.

**No. 3, February 2015**

**Russian tax courier**

Pages 5, 68, 69, 78

## **Law on conducting repeat field tax audits**

This Resolution states that if an organisation is given an amended tax return with a three-year expiry date, the tax authorities have the right to conduct a repeat field tax audit for the period for which the amended tax return was submitted.

Resolution of the Arbitrage Court of the Moscow Region No. A40-54040/13 of 11 November 2014

## **Considering organisations’ losses from previous years not carried forward**

This Resolution states that whilst assessing additional profit tax, the tax authorities are obliged to consider organisations’ losses from previous years not carried forward.

Resolution of the Arbitrage Court of the West Siberian Region No. F04-418/2014 of 5 December 2014

## **Submission of VAT invoices**

This Resolution states that organisations are obliged to submit VAT invoices, even if the according requisites are missing from the documents required by the tax authorities.

Resolution of the Arbitrage Court of the Moscow Region No. F05-13589/2014 of 2 December 2014

## Accruing bonus depreciation on fixed assets

This Letter states that an organisation has the right to accrue bonus depreciation on fixed assets if it is reflected in the accounting policy.

RF Ministry of Finance Letter No. 03-03-06/1/55106 of 30 October 2014

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