

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax & Legal department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St. Petersburg).

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25 March 2016

Official internet portal for legal information

<http://publication.pravo.gov.ru/Document/View/0001201603250002>

List of states and territories not exchanging tax information with Russia

This order approves the List of States (Territories) not Exchanging Tax Information with Russia. The final list contains 111 states and 22 territories (Austria, the UK and Switzerland are not included on the final list).

The Order enters into force on 1 April 2016.

Plans call for amendments to the list to be made annually no later than 1 October.

Federal Tax Service Order No. MMV-7-17/117@ of 4 March 2016

25 March 2016

Official website of the RF State Duma

<http://regulation.gov.ru/projects#npa=46905>

Possible amendments to the unified tax system and unified tax on imputed income

A draft federal law "On the Introduction of Amendments to Part Two of the Russian Tax Code" has been published, proposing the amendment of certain criteria for the application of UST and UTII, in particular:

- Increasing the threshold income from sales for transition to UST from RUB 45 million to RUB 90 million, as well as the threshold income from sales for forfeiting the right to apply the simplified tax system from RUB 60 million to RUB 120 million;
- Stipulating that UST and UTII cannot be applied by organisations engaged in activities with the participation of parties considered related in accordance with the transfer pricing rules (in the current version, UST and UTII cannot be applied by organisations in which other companies hold a participation share exceeding 25 percent);
- Granting the regional authorities of the RF with the right to raise the value of the fixed assets criteria for the application of UST up to RUB 150 million (according to the current version, the depreciable value of fixed assets cannot exceed RUB 100 million);

- Shortening the list of activities in relation to which the UTII can be applied: it is planned that the right to apply UTII will remain only for consumer services.

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