

# Legislative Tracking



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**26 May 2015**

**Garant: federal legislation monitoring**

<http://www.garant.ru/hotlaw/federal/627149/>

### **Approval of the form of documents used in tax monitoring**

This Order approves the form and requirements for the documents used during tax monitoring.

Federal Tax Service Order No. MMV-7-15/184@ of 7 Ma7 2015

**22 May 2015**

**Ekonomika i zhizn. Accounting supplement**

Pages 2, 3

### **Reconciling the terms used in the RF Tax Code and the Federal Law “On the securities market”**

It is reported that the RF State Duma is deliberating draft law No. 790018-6 “On the introduction of amendments to parts I and II of the RF Tax Code”, which reconciles a number of terms used in the RF Tax Code and the Federal Law “On the securities market”.

### **Filling in entry 11 in VAT invoices when selling imported goods of the same kind from different shipments**

In this letter, the procedure for filling in entry 11 of VAT invoices when selling imported goods of the same kind imported under different customs declarations is provided.

RF Ministry of Finance Letter No. 03-07-08/23285 of 23 April 2015

### **Procedure for recovering excise duty on kerosene for aviation**

In this letter, the procedure for recovering excise duty on kerosene for aviation envisaged in item 21, Article 200 of the RF Tax Code is provided.

Federal Tax Service Letter No. GD-4-3/6897@ of 22 April 2015

### **Temporary form of notifications for foreign organisations to declare themselves RF tax residents**

In this letter, the development of a temporary form of notification for foreign organisations to declare themselves RF tax residents (or to refuse RF tax residency) is reported.

Federal Tax Service Letter No. OA-4-17/6657@ of 20 April 2015

26 May - 1 June 2015

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

Pages 2, 3,10, 15, 16

### **Paying personal income tax from compensation payments**

In this letter, it is reported that, in accordance with item 3, Article 217 of the RF Tax Code, compensation payments are not subject to personal income tax, including the reimbursement of expenses related to the use of an employee's personal property in the interests of the employer when fulfilling his work duties with the agreement of the parties to the labour contract. Documents should exist to confirm the taxpayer's possession of the property being used, as should records of the compensation, documents confirming the actual use of the property in the interests of the employer and documents confirming the amount of expenses incurred in relation to this.

RF Ministry of Finance Letter No. 03-04-05/25434 of 30 April 2015

### **Deducting expenses in the form of under accrued depreciation on parts of fixed assets being liquidated**

In this letter, it is reported that when liquidating part of a fixed asset, the amount of under accrued depreciation on the part of the fixed asset being liquidated is included in the non-operational expenses on the basis of item 8, Article 265 of the RF Tax Code when using the linear method of assessing depreciation. When liquidating parts of fixed assets, the depreciation of which was calculated according to the non-linear depreciation method, the amount of under accrued depreciation continues to be written off in the aggregated balance sheet of the corresponding depreciation group (subgroup).

RF Ministry of Finance Letter No. 03-03-06/1/24095 of 27 April 2015

### **Transfer of VAT recovery**

In this letter, it is reported that taxpayers may apply for the recovery of VAT charged when acquiring goods/work/services on RF territory or when importing goods onto RF territory no later than the tax period in which the three-year period from the moment of the acceptance of the goods onto the account expires.

RF Ministry of Finance Letter No. 03-07-11/27161 of 12 May 2015

### **Payment of VAT on advance payments during exports**

In this letter, it is reported that complete or partial payments received in relation to the upcoming export of goods from RF territory to the territory of a member state of the Eurasian Economic Union are not included in the VAT base on the basis of item 1, Article 154 of the RF Tax Code.

RF Ministry of Finance Letter No. 03-07-13/1/25440 of 30 April 2015

### **Deducting expenses on advertising trademarks**

In this letter, it is reported that economic grounds for and documentary confirmation of expenses on advertising a taxpayer's trademark are deductible for profits tax purposes according to the provisions of item 4, Article 264 of the RF Tax Code.

RF Ministry of Finance Letter No. 03-03-06/1/25297 of 30 April 2015

### **Determining the VAT base**

In this letter, it is reported that when the taxpayers indicated by item 5, Article 170 of the RF Tax Code receive insurance payments according to insurance contracts against the risk of buyers' non-fulfilment of contractual obligations on payment for good/work/services, these taxpayers pay VAT.

RF Ministry of Finance Letter No. 03-07-17/24760 of 29 April 2015

### **VAT on supplier bonuses**

In this letter, it is reported that funds not connected to payments for sold goods/work/services are not included in the VAT base.

RF Ministry of Finance Letter No. 03-07-11/25150 of 30 April 2015

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