

Legislative Tracking



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25 September 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150180>

Consequences of changing a CTG member with at least 90% ownership in other CTG member organizations

The letter of the Ministry of Finances of 2 September 2015 No 03-03-06/1/50591 notifies that a transfer of an at least 90% ownership in other member organizations of an acting CTG from one member to another does not lead to the cessation of such a CTG provided the requirement of uninterruptedly possessing at least 90% of all other member organizations by a CTG member throughout the transitioning period is fulfilled. Moreover, there will no need to amend the CTG foundation agreement in such a situation.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150179>

Recording trade levy by members of a CTG for corporate profit tax purposes

The letter of the Ministry of Finances of 2 September 2015 No 03-03-06/1/50594 notifies that a responsible CTG member is entitled to reduce the corporate profit tax (advance payments) calculated for a tax period payable by a CTG member and / or its standalone division being a payer of trade levy to the budget of a Russian region in which the CTG member has an object being subject to the trade levy by the amount of the trade levy that has actually been paid from the beginning of the tax period until paying the corporate profit tax or advanced payment. Please note that the Russian Ministry of Finances has already issued a letter of 28 July 2015 No [03-03-10/43490](#) with similar clarifications.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150178>

Procedure to file personal tax calculation to tax authorities by major taxpayers having standalone divisions

The letter of the Ministry of Finances of 2 September 2015 No 03-04-06/50652 notifies that the taxpayer is to consolidate data on all types of incomes paid to the employees by both the taxpayer and its standalone division, and file it to either the tax authority where the taxpayer is registered as a major taxpayer or the tax authority where the relevant standalone division is registered. The right granted to a tax agent classified as a major

taxpayer to choose a personal profit tax calculation method does not stipulate the possibility to simultaneously provide such a calculation to a tax authority where it is registered as a major taxpayer and a tax authority where the relevant standalone division is registered regardless of whether the payments are paid by the taxpayer or its standalone division.

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Official Website of the Russian State Duma

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/B64184BB44A08CF843257ECB0039665B/\\$FILE/888029-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/B64184BB44A08CF843257ECB0039665B/$FILE/888029-6.PDF?OpenElement)

Possible introduction of administrative responsibility for Russian residents for the failure to timely obtain to its accounts foreign currency or Russian currency under loan agreements

It is reported that the Russian State Duma have received a draft law No 888029-6 "On amending the Federal Law "On currency regulation and currency control" and article 15.25 of the Russian Code of Administrative Offenses." In particular, administrative responsibility may be introduced for the failure of a resident to timely fulfill its obligation of getting foreign currency and Russian currency payable by a Russian non-resident under loan agreements on its accounts opened with authorized banks. For legal entities the penalty will amount from third fourth up to a full amount of the payment in arrears. If approved, the Federal Law will enter into force upon its official publication.

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/00801E8F442BD5C043257ECA004823AE/\\$FILE/887446-6_24092015_887446-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/00801E8F442BD5C043257ECA004823AE/$FILE/887446-6_24092015_887446-6.PDF?OpenElement)

Possible introduction of writ proceedings on cases to collect mandatory payments and penalties

It is reported that the State Duma have received for its review a draft law No 887446-6 "On amending the Russian Administrative Procedure Rules and separate federal laws." In particular, it is suggested to envision standards to review cases on collecting mandatory payments and penalties, including taxes, by peace justices under writ proceedings. Moreover, the court ruling is stipulated to be issued within 5 days of receiving a relevant claim by the court; along with this, a copy of the court ruling will have to be filed to the debtor within three days of the ruling with the right to object it within 15 days of its filing. The Russian Administrative Procedure Rules is suggested to be completed with a separate chapter covering specifics of submitting motions for judgment. If approved, the Federal Law will enter into force upon its official publication.

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