

Legislative Tracking



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26 September 2014

Garant: federal legislation monitoring

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

Eurasian Economic Commission Collegium Resolutions

It is reported that the following documents have been accepted:

- Eurasian Economic Commission Collegium Resolution No. 175 of 23 September 2014 “On amending the Unified Nomenclature of Goods of Foreign Economic Activity of the Customs Union and the Unified Customs Tariff of the Customs Union in relation to certain parts for civilian aircraft, amending several Customs Union Commission and Eurasian Economic Commission Collegium Resolutions, and approving a draft Eurasian Economic Commission Board Resolution”. In particular, the document introduces import customs tariff rates of 0% in relation to certain parts for civilian aircraft. This Resolution comes into effect 30 days after its official publication, with the exception of certain provisions.
- Eurasian Economic Commission Collegium Resolution No. 174 of 23 September 2014 “On amending the Unified Nomenclature of Goods of Foreign Economic Activity of the Customs Union due to amendments to the CIS Unified Nomenclature of Goods of Foreign Economic Activity”. In particular, amendments are made to the nomenclatures of several commodities. This Resolution comes into effect 30 days after its official publication.
- Eurasian Economic Commission Collegium Resolution No. 171 of 23 September 2014 “On the introduction of import customs duty rates of the Unified Customs Tariff of the Customs Union in relation to certain types of wristwatch”. In particular, a combined import customs duty rate is introduced in relation to certain types of wristwatch for the period 1 November 2014 to 31 August 2015 (10% of the customs value, but no less than EUR 4 per item). This Resolution comes into effect 30 days after its official publication.

Control performance index of credit organisations carrying out the functions of a central counterparty

This Statement clarifies the procedure for conducting control performance index of credit organisations carrying out the functions of a central counterparty. This Statement comes into effect 10 days after its official publication in the *Bank of Russia Bulletin*.

Bank of Russia Statement No. 3367-U of 21 August 2014

29 September 2014

Vedomosti

<http://www.vedomosti.ru/politics/news/33918021/gosduma-ne-stala-vozvraschat-pravoohranitelyam-pravo>

Clarifying the procedure for instituting criminal proceedings regarding tax crimes

It is reported that the RF State Duma has accepted at the second reading [Draft Law](#) No. 357559-6 “On amending the RF Code of Criminal Procedure (on clarifying the procedure for instituting criminal proceedings)”, according to which investigative bodies have the right to institute criminal proceedings independently with regard to tax crimes.

26 September 2014

Economica i Zhizn. Accounting supplement

p. 12

Procedure for providing standard tax deductions for PIT

This Letter clarifies the procedure for providing standard tax deductions for PIT.

RF Ministry of Finance Letter No. [03-04-06/34256](#) of 14 July 2014

30 September — 6 October 2014

Official documents. Supplement to Uchet. Nalogi. Pravo

pp. 2, 3, 8

VAT on commercial severance pay received by landlords from tenants cancelling the lease with regard to commercial real estate

This Letter reports that VAT is not payable on commercial severance pay received by landlords from tenants upon the cancellation by the latter of the lease with regard to commercial real estate.

RF Ministry of Finance Letter No. [03-07-11/41194](#) of 18 August 2014

Amendments to the notification on registration with the tax authorities

This Letter reports that when the name of an organisation is changed the tax authorities are not obliged to make corresponding changes to the notification on registration with the tax authorities.

Federal Tax Service Letter No. SA-4-14/18715 of 16 September 2014

Procedure for applying VAT in relation to work paid for from the regional budget

This Letter clarifies the procedure for applying VAT in relation to work paid for from the regional budget.

RF Ministry of Finance Letter No. 03-07-11/42952 of 28 August 2014

Confirmation of expenses on the purchase of electronic rail tickets by an organisation

This Letter reports that expenses on the purchase of electronic rail tickets by an organisation may be confirmed for profits tax purposes by the audit coupon of the electronic ticket, received electronically via an information and telecommunications network.

RF Ministry of Finance Letter No. [03-03-07/42273](#) of 25 August 2014

Procedure for organisations to calculate PIT on advance payments made in accordance with service contracts

This Letter clarifies the procedure for organisations to calculate PIT on advance payments made in accordance with service contracts, including in cases when the individual contractor does not render the services and refunds the money to the organisation.

RF Ministry of Finance Letter No. 03-04-06/43135 of 28 August 2014

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