

Legislative Tracking



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

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28 September 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=150407>

Procedure to apply cadastral value of a land plot amended by a court ruling for the purposes of calculating land tax

The letter of the Ministry of Finances of 7 September 2015 No 03-05-05-02/51466 notifies that cadastral value of a land plot defined by a court decision or a commission reviewing disputes on the results of cadastral value calculation by a petition submitting on or prior to 22 July 2014 reviewed as of 22 July 2014 and for which a decision is taken as of the date above is to be used as a tax base to calculate 2015 land tax. Please note that on 22 July 2014 the Federal Law entered into force of 21 July 2014 No 225-FZ specifying provisions of the Federal Law "On Appraisal Practice in the Russian Federation" related to state cadastral appraisal.

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Official Website of the Russian Government

<http://government.ru/activities/19849/>

Possible extension of the period of limitation to draw to administrative responsibility for violating currency legislation

The Russian Commission for Legislative Drafting of the Russian Government is reported to have approved [a draft law](#) "On Amending Article 4,5 of the Russian Code of Administrative Offenses." In particular, it suggests to extend the period of limitation draw to administrative responsibility for violating currency legislation and acts of currency control authorities from one to two years.

28 September 2015

Official Website of Russian Federal Tax Service

http://www.nalog.ru/rn77/news/activities_fts/5434278/

Clarifications of the Federal Tax Service on the procedure to declare foreign assets

It is reported that the official website of the Federal Tax Service to be uploaded with clarifications and answers to the most pressing issues related to legislative amendments to legalization of foreign capital and foreign

property. The information is uploaded in the [section "Deoffshorization and declaration of foreign assets."](#) The section contains information on the most recent legislative initiatives related to deoffshorization of the Russian economy, DTAs in effect, residence, declaration of foreign assets. the authority has additionally prepared a brochure "[Deoffshorization: what to do?"](#) with brief information on tax residence, controlled foreign companies, voluntary declaration of foreign capital and property by citizens, etc.

http://www.nalog.ru/rn77/news/international_activities/5716238/

OECD completed working on the set of measures aimed at preventing base erosion and profit shifting

OECD is reported to have completed development of measures to shape a coordinated international approach aimed at reforming tax systems to prevent tax avoidance. The work was performed within the framework of Base Erosion and Profit Shifting (BEPS). The final version of the set of measures will presumably be presented at the meeting of G20 ministers of finances which will take place on 8 October 2015. The measures are not mandatory for Russia. But they may set trends for the development of the Russian tax legislation, including perfection of provisions for deoffshorization of the economy.

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Official Website of the Russian High Court

http://www.supcourt.ru/Show_pdf.php?id=10333

Overview of court practice on IP-related cases

A court practice review related to disputes around intellectual property prepared by the Russian High Court for the period from 2011 till H12015 was published. The review includes judicial acts related to separate aspects of copyright and related rights, patent law, rights to means of individualization of legal entities, goods, services, early termination of legal protection of trademarks, protection of the right to intellectual deliverables generated by using budget funds. Moreover, described is the practice of reviewing applications for injunction application to protect copyright and related rights.

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