

## Legislative Tracking

### Be in the know

[Russian President signs various federal laws on taxations](#)

[Russian State Duma considers draft law introducing bank classification and raising minimum amount of authorised capital and shareholder's equity for banks](#)

#### Legislative initiatives

##### Russian President signs federal laws on taxation

The Russian President signed the following federal laws:

- Federal Law No. [464-FZ](#) of 28 December 2016, aimed at stimulating growth and upgrades in public rail transport infrastructure (for more information, please see LT of [22 December 2016](#));
- Federal Law No. [475-FZ](#) of 28 December 2016, which retains the lower social insurance premium rates for IT companies, introduces amendments regarding the corporate property tax on rolling stock and establishes the procedure for the taxation of research headquarters (for more information on this law, please see LT [of 22 December 2016](#)).

*Official Internet Portal for Legal Information*

##### Russian State Duma considers draft law introducing bank classification and raising minimum amount of authorised capital and shareholder's equity for banks

Draft law No. 66477-7 has been introduced to the Russian State Duma for consideration, which would introduce a classification for banks based on each bank's amount of capital and the activities they carry out.

Banks would be split into two groups:

- Banks with a universal licence, whose authorised capital amounts to RUB 1 billion;
- Banks with a basic licence, whose authorised capital amounts to RUB 300 million.

For more information on this draft law, please see LT of [5 December 2016](#).

[Official website of the Russian State Duma](#)

## Deloitte publications

### Annual bonuses: trends and practices

Given the recent end of the financial year for the majority of Russian companies, the question of annual bonuses for employees is of increased interest.

Find out about the key trends in annual bonuses and our analysis of potential difficulties that may arise in relation to this issue in Legislative Tracking in Focus of [26 December 2016](#).

### Real Estate News, November 2016

Deloitte's specialists always have their finger on the pulse when it comes to the most important legislative initiatives and trends in taxation and law which may be of interest to companies in the real estate sector. With this in mind, we are pleased to present our latest edition of Real Estate News for [November 2016](#).

Aside from providing you with news in familiar sections, in this edition we invite you to participate in a short survey aimed at understanding the tax strategies of market players and their assessments of current legislative changes. The data we collect will be used anonymously to prepare an analytical overview that will appear in the next edition of Real Estate News.

### Tax benefits in Russia. Key developments and changes in 2016

We are pleased to present a [video](#) review of the key developments and legislative changes relating to tax benefits in Russia in 2016.



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We hope that you will find the information in this edition interesting and informative. Should you have any questions on the issues covered, please do not hesitate to contact us.

Best regards,

**Deloitte CIS Partners**

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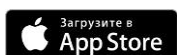


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### TaxSmart app



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