

# Legislative Tracking



To inquire about any of the issues raised in this newsletter, please contact the Tax & Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St Petersburg).

Our daily Legislative Tracking is available at

<http://www2.deloitte.com/ru/en/pages/tax/articles/legislative-tracking-2016.html>.

These reviews are prepared solely to inform readers, and the application of any information contained in such reviews to specific situations should be determined by the respective circumstances.

**2 March 2016**

**Moscow Unified Informational Investment Portal**

<http://www.investmoscow.ru/investment/investment-strategy-main/invest-strategy/>

## **Revised Moscow Investment Strategy 2025 published**

A revised [Investment Strategy](#) for the city of Moscow until 2025 and [Plan](#) of Initiatives to Implement the 2016-2018 Strategy have been published. The documents envision the following undertakings:

- Simplifying state registration with the tax authorities for legal entities and private entrepreneurs;
- Reducing the number of field tax inspections for bona fide small businesses and large taxpayers;
- Extending the range of entrepreneurial activities to be performed under the patent taxation system;
- Developing and introducing tax incentives to encourage investment activities, including those that support industrial businesses based on economic indicators;
- Introducing tax holidays to newly registered private entrepreneurs that choose the simplified or patent taxation systems and operate in the scientific, production and social industries;
- Exempting investors from profit tax on built social objects transferred into the possession of a subject or municipality;
- Providing benefits and / or deferrals on land lease payments and reducing the tax burden on businesses in the real industries to encourage their investment activities; providing tax benefits to automotive producers in exchange for investments;
- Providing tax benefits to hotels;
- Developing and implementing additional measures for supporting the creation of and encouraging activities of industrial and service clusters, industrial parks and industrial zones in the priority industries, including pharmaceuticals, informational technology, biochemicals, manufacturing of auto parts, construction materials, etc.

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