

Legislative Tracking



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26 March 2015

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/615451/>

Introduction of progressive personal income tax

Progressive personal income tax will be introduced by Draft law No. 753660-6. The Federal Law will come into force no earlier than one month from the day of its official publication and no earlier than the first day of the month of the next tax period for the relevant tax, with the exception of regulations for which different dates of coming into force have been stipulated.

27 March 2015

ConsultantPlus: document of the day

<http://www.usoft.ru/news/law/docofaday/8289/>

Control ratio indicators for VAT returns

In this letter, the control ratio indicators for VAT returns for testing the accuracy of its filled-in content.

Federal Tax Service Letter No. GD-4-3/4550@ of 23 March 2015

30 March 2015

Vedomosti

<http://www.vedomosti.ru/newspaper/articles/2015/03/29/rossiiskaya-amnistiya-idet-na-printsipi>

Introduction of capital amnesty bill to the RF State Duma

It is reported that the capital amnesty bill (“On the voluntary declaration of property and bank accounts”), in accordance with which information declared in tax returns will be recognised as a tax secret and may not be used to initiate criminal, tax or administrative proceedings (see Legislative Tracking [26 March 2015](#)) has been introduced to the RF State Duma.

27 March 2015

***Ekonomika i zhizn.* Accounting supplement**

Pages 2, 3, 16

Electronic submission of accounting/financial records to statistical authorities

It is reported that the Federal Law “On amending the Federal Law ‘On accounting’” in accordance with which organisations must submit an electronic copy of the accounting/financial records to the statistical authorities, has been uploaded to the single portal for legislative information.

Rise in personal income tax rates

It is reported that the RF State Duma is deliberating Draft law No. [743569-6](#) in accordance with which the rate of personal income tax will be raised from 13% to 16%, whilst income below the minimum monthly wage will no longer be subject to taxation.

Completing entry 11 on VAT invoices

In this letter, it is reported that if an organisation sells imported goods released by the customs authorities before the submission of the customs declaration, then, when filling in entry 11 “Number of the customs declaration” on VAT invoices, the organisation may indicate the number of the commitment document on submission of the customs declaration relating to the release of the goods.

RF Ministry of Finance Letter No. [03-07-08/5026](#) of 6 February 2015

Contracts on the establishment of consolidated tax payer groups entering into force

In this letter, it is reported that if an agreement on the amendment of a contract on the establishment of a consolidated taxpayers group concerning the joining of new organisations with the group (excluding instances of reorganisation of group participants) was registered with the tax authorities during 2014, then the participants will use a special procedure to determine the taxable income and calculate the corporate income tax, beginning from the reporting/tax periods of 2016.

Federal Tax Service Letter No. GD-4-3/4211@ of 17 March 2015

31 March – 6 April 2015

Official documents. Supplement to *Uchet. Nalogi. Pravo*.

Pages 2-5

Submission of tax returns

In this letter, it is reported that in relation to paragraph 4, item 5, Article 174 of the RF Tax Code, tax returns submitted in hard copy, are not considered to have been submitted if the RF Tax Code expressly stipulates the electronic submission of the tax return.

Federal Tax Service Letter No. GD-4-3/4440@ of 20 March 2015

Deducting expenses on payments to individuals on the basis of civil contracts

In this letter, it is reported that an organisation has the right to deduct expenses on the payment of individuals on the basis of civil contracts concluded with them when calculating corporate income tax in observance of Article 252 and item 21, Article 255 of the RF Tax Code.

RF Ministry of Finance Letter No. [03-03-06/5255](#) of 9 February 2015

Deducting expenses on labour payments

In this letter, it is reported that for the purposes of corporate income taxation, an organisation has the right to deduct, as labour expenses, expenditure on additional holidays above the norms envisaged by the labour agreement on the basis of an industry / interindustry agreement and a collective agreement taking into account the results of a special assessment of working conditions; expenditure on salaries in an excessive amount envisaged by the labour or collective agreement; and also expenditure on compensation payments to employees for a lengthened working week in the procedure and according to the size and conditions stated in industry / interindustry agreements and collective agreements.

RF Ministry of Finance Letter No. [03-03-06/1/10014](#) of 27 February 2015

Deducting expenses on employees' business trips

In this letter, it is reported that an organisation has the right to deduct expenses on employees' business trips, particularly on renting accommodation, if they are confirmed with primary accounting documents, formulated in the established procedure.

RF Ministry of Finance Letter No. [03-03-01/11015](#) of 27 February 2015

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