

Legislative Tracking



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

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29 March 2016

Official website of the Moscow City Duma

http://duma.mos.ru/ru/0/regulation_projects/10174

Possible introduction of additional corporate property tax and land tax benefits in Moscow

The draft law “On the Introduction of Amendments to Law of the City of Moscow No. 64 of 5 November 2003 ‘On Corporate Property Tax’ and Law of the City of Moscow No. 74 of 24 November 2004 ‘On Land Tax’” has been introduced to the Moscow City Duma. The draft law proposes the following amendments:

- A tenfold reduction in the corporate property tax rate on buildings and premises within them if the buildings are designated and used for medical activities and were first put into service later than 1 January 2013;
- A reduction in property tax for managing companies of agricultural clusters by more than a half for the period 2016-2025 (a particular tax rate will be established for each year);
- A reduction in the land tax rate by more than a half for land plots on which sports facilities, including football pitches and ice rinks, equipped with stands with no fewer than 12 thousand spaces, are being constructed or reconstructed, or on which such sports facilities were put into operation later than 1 January 2014, for the period 2014-2023 (a particular tax rate will be established for each year).

If adopted, the law will enter into force on the day of its official publication with the exception of certain regulations for which different dates of entry into force have been established.

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