

# 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).

A search tool for our daily Legislative Tracking issues is available on our website, at <http://www2.deloitte.com/ru/en/pages/tax/articles/deloitte-online-newstoyourdesk.html>. The Legislative Tracking Service is maintained by professionals from Deloitte CIS. This service is for informational purposes only, and the application of its contents to specific situations will depend on the particular circumstances involved.

**25 June 2015**

**Garant: federal legislation monitoring**

<http://www.garant.ru/hotlaw/federal/632994/>

### **Submitting mineral extraction tax returns**

In this letter, it is reported that organisations that pay mineral extraction tax may submit their returns for May 2015 both in the old form and format and in the new.

Federal Tax Service Letter No. GD-4-3/10875@ of 29 June 2015

**26 June 2015**

**Garant: federal legislation monitoring**

<http://www.garant.ru/hotlaw/federal/633184/>

### **VAT on expenses on acquiring labour books**

In this letter, it is reported that expenses on the acquisition of labour books for the employees of an organisation are subject to VAT according to the standard procedure.

Federal Tax Service Letter No. GD-4-3/10833@ of 23 June 2015

**26 June 2015**

**ConsultantPlus**

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=147092>

### **Gaining economic benefits when concluding debt transfer agreements**

In this letter, it is reported that when concluding agreements on the transfer of debts from a debtor to another entity or individual and the retention of all the other original conditions of the debt, the taxpayer shall not receive economic benefits and will not gain an income to be accounted for the purposes of the taxation of profit.

RF Ministry of Finance Letter No. 03-03-06/32633 of 5 June 2015

**25 June 2015**

**Official website of the RF Government**

<http://government.ru/media/files/An8EL4mUjnFHSNd5KZDbNHMICCdCn24B.pdf>

### **VAT on imports of technological equipment that has no Russian-produced comparables**

RF Government Resolution No. 617 of 24 June 2015 has adjusted the list of technological equipment that has no Russian-produced comparables and is subject to relief from VAT. In particular, equipment for the recycling of emissions from heating stations and steel tanks for the storage of liquid and corrosive substances used in the chemical and pharmaceutical industries are included in the list. The list of equipment was established by RF Government Resolution No. 372 of 30 April 2009.

<http://government.ru/media/files/VcC4hyxEhGQR2f6XyW20ddONWZ9axrfY.pdf>

### **Possible changes to VAT and excise duty**

It is reported that the RF Ministry of Finance has prepared amendments to draft law No. 618603-6 "On the introduction of amendments to Chapter 21 of the second part of the RF Tax Code". The draft law proposes amendments to VAT and excise duties. In particular, the version of the draft law proposed by the RF Ministry of Finance envisages excise duty rates at the level of 2014 for 2016 and 2017 with an increase of 5% for 2018. The first version of the draft law was adopted by the RF State Duma at its first reading on 21 November 2014.

**25 June 2015**

**Official website of the Federal Tax Service**

[http://www.nalog.ru/rn77/news/tax\\_doc\\_news/5632078/](http://www.nalog.ru/rn77/news/tax_doc_news/5632078/)

### **Interactive service for access to information from the State Register of Legal Entities**

The new interactive "Provision of information from the State Register of Legal Entities/State Register of Individual Entrepreneurs on specific legal entities/individual entrepreneurs in the form of e-documents" [service](#) has been introduced on the official website of the Federal Tax Service, allowing all interested parties to receive information from the State Register of Legal Entities/State Register of Individual Entrepreneurs for free.

**26 June 2015**

**Official website of the Federal Tax Service**

[http://www.nalog.ru/rn77/news/tax\\_doc\\_news/5632334/](http://www.nalog.ru/rn77/news/tax_doc_news/5632334/)

### **Special software for filling notifications on registering as sales tax payer**

Special [software](#) for filling the notification on registering as a sales tax payer has been placed on the official website of the Federal Tax Service.

**26 June 2015**

**Official internet portal for legal information**

<http://publication.pravo.gov.ru/Document/View/0001201506260029>

### **Confirmation of the right to refunds of personal income tax paid at a higher rate**

It is reported that the RF Constitutional Court has adopted a Resolution on the case on assessing the constitutionality of item 2, Article 207 and Article 216 of the RF Tax Code, which established the legal status of RF tax residents and determined certain tax periods for personal income tax payment. The Resolution states that the application of the international agreement and rules of the RF Tax Code, concerning the determination of the tax period, contradict the aims of the given agreement, concluded to provide a national tax regime for citizens of one country working on the territory of another. The RF Tax Code clearly indicates the necessity of recalculating the tax in the stance of changes to the tax status of an individual, and the taxpayer's observance of all the conditions allows for a refund of tax previously paid at a higher rate.

**22 June 2015**

**E-justice: catalogue of arbitration cases**

[http://kad.arbitr.ru/PdfDocument/6096f62e-fefd-4259-8fde-8749d00966d1/A40-4381-2013\\_\\_20150616.pdf?download=true](http://kad.arbitr.ru/PdfDocument/6096f62e-fefd-4259-8fde-8749d00966d1/A40-4381-2013__20150616.pdf?download=true)

### **Determining prices in transactions between interdependent parties and the conditions for the application of the resale method**

Arbitration Court of the Moscow District Resolution No. A40-4381 of 16 June 2015 resolved a dispute between Mazda Motor Rus LLC and the tax inspectorate about the procedure for determining the price in intragroup transactions – the Court of Cassation ruled in favour of the tax authorities.

**29 June 2015**

**Vedomosti**

<http://www.vedomosti.ru/economics/articles/2015/06/29/598391-pravitelstvo-provedet-ocherednoi-nalogovii-eksperiment>

### **Tax on financial results**

It is reported that the RF Government has decided to support the introduction of a tax on financial results for pilot oil projects. The tax will be imposed on income from sales of oil minus expenses on its extraction and its delivery to the place of sale. Furthermore it is envisaged that during the three-year trial, the new taxation scheme will be applied during the implementation of 16 projects of four companies – Rosneft, Lukoil, Gazprom Neft and Surgutneftegas.

**26 June 2015**

**Ekonomika i zhizn. Accounting supplement**

Page 3

### **Representational expenses**

In this letter, it is reported that an organisation may treat expenses on the conducting of negotiations with individuals who are either actual clients or potential clients of the organisation as representational expenses.

RF Ministry of Finance Letter No. [03-03-06/2/32859](#) of 5 June 2015

### **Filling in field 10 of the purchases ledger**

In this letter, it is reported that when registering e-tickets for air and rail travel in field 10 of the purchases ledger, organisations must leave a line.

RF Ministry of Finance Letter No. [03-07-11/30876](#) of 28 May 2015

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see [www.deloitte.com/ru/about](http://www.deloitte.com/ru/about) for a detailed description of the legal structure of Deloitte CIS.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.