

Legislative Tracking

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[Mayor of Moscow signs laws amending tax incentives regulations](#)

[Moscow Government approves lists of properties taxed based on cadastral value for 2017](#)

[Federal Tax Service finalises forms and format of VAT filing notice to foreign e-service providers](#)

[Unauthorised use of inventions, utility models or industrial designs to be permitted in special circumstances](#)

[Central Bank of Russia advocates creation of single depositor register](#)

Legislative initiatives

Mayor of Moscow signs laws amending tax incentives regulations

It is reported that the Mayor of Moscow signed a number of laws, including:

- Law of Moscow No. [36](#) of 23 November 2016 on application of tax preferences and other benefits by the parties to special investment contract (for more details on the draft please refer to LT of [20 October 2016](#));
- Law of Moscow No. [37](#) of 23 November 2016 on extension of lower profit tax rates for residents of Zelenograd R&D hub (for more details please refer to LT of [20 October 2016](#)).

Official website of the Mayor of Moscow

Moscow Government approves list of properties to be taxed based on cadastral value in 2017

Moscow Government Resolution No. [789-PP](#) of 29 November 2016 approves the [List](#) of commercial buildings that will be taxed in 2017 based on their cadastral value.

The list includes nearly 24,000 properties with a total floor area 23 percent bigger than in 2016.

Effective 2017, the total floor area limit will be lifted for properties on commercial land to qualify for cadastral value-based taxation.

Moreover, said limit for the de-facto commercial properties will be reduced from 2,000 sqm to 1,000 sqm.

[Official website of Economic Policy and Development Department of Moscow Government](#)

Federal Tax Service finalises form and format of notice to file VAT return for foreign e-service providers

Russian Federal Tax Service Order No. MMB-7-15/516@ of 28 September 2016 approves the form and the format of the notice to file VAT return sent to foreign providers of e-services.

As a reminder, amendments to the Russian Tax Code setting forth the rules for VAT assessment and payment by foreign e-service providers will enter into force in 2017.

If a foreign e-service provider, liable to register with the tax authorities, fails to file a VAT return by the deadline, it will receive a reminder from the tax authorities within 30 calendar days.

[Official Internet Portal for Legal Information](#)

Unauthorised use of inventions, utility models or industrial designs to be permitted in special circumstances

Russian Federal Antimonopoly Service is working on a draft law that proposes authorising the Russian Government to permit the use of inventions, utility models or industrial designs without patent holder's consent for the purposes of national security or

protection of citizens, subject to giving the patent holder a notice as soon as practicable and paying an adequate compensation to him.

[Federal draft legislation portal](#)

Media review

Central Bank of Russia advocates creation of register of deposits

The Central Bank of Russia has called for the creation of a single register of deposits. The register will enable deposit holders to check on their deposits, including balances.

The register will be created and maintained by either

the Deposit Insurance Agency or the Central Bank of Russia.

[Vedomosti](#)

Deloitte publications

Overview of intellectual property disputes

Deloitte has prepared [an Overview](#) of court practice on intellectual property (IP) disputes.

The document contains a summary of landmark legal cases on different aspects of accounting for and protecting intellectual property which, in our opinion, may establish precedents or otherwise substantially affect the interpretation of existing law.

We believe the Overview will be of special interest to lawyers, accountants and tax specialists.

management practices. The details of the Survey are available [here](#).

Digital revolution shakes up tax collection

How to leverage new technologies for maximum impact on taxation?

Read about the recent trends and global best practices in a [Report from ICAEW](#) with input from Deloitte.

Specific issues in intangible asset management: an outward glance

The digital transformation of the economic landscape is bringing about inevitable changes in corporate asset structures. New types of intangibles emerge followed by new legal remedies against breaches of rights.

Deloitte has surveyed and interpreted the responses of business leaders regarding their intangible asset

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

Best regards,

Deloitte CIS Partners

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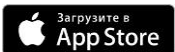


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TaxSmart app



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