

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).

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28 August 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149094>

Taxation of Russian organizations' income derived from business in Kazakhstan without establishing a PE

The letter of the Ministry of Finances of 6 August 2014 No 03-08-05/45365 notifies that the tax on the income of a Russian organization carrying out business activities in Kazakhstan without forming a PE is not to be withheld at source based on the Double Tax Avoidance Convention between Russia and Kazakhstan of 18 October 1996. Should the tax be withheld in violation to the Convention, the withheld amount is not to be taken into account when paying taxes in Russia and the Russian organization should apply to a Kazakh tax authorities to request the return of the unlawfully withheld tax. The Letter also clarifies that the official procedure to recognize official tax residency certificates issued by competent authorities of Russia and Kazakhstan without apostille is being discussed.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149022>

Recording income in the form of penalty for non-performing contractual obligations for corporate taxation purposes

The letter of the Ministry of Finances of 24 July 2015 No 03-03-06/1/42838 notifies that organizations should include penalty for the failure to perform contract obligations as non-operating income at the date of the debtor's acknowledging of the debt or at the date of the court ruling on debt collection. Alongside with this, if a debtor has filed a written request to reduce the penalty, the request is deemed to be the document indirectly proving the debtor's acknowledging of the debt.

28 August 2015

Official e-Portal of Legal Information

<http://publication.pravo.gov.ru/Document/View/0001201508280008>

Bankruptcy application template to be filed to courts

The order of the Ministry of Economic Development and Trade of 5 August 2015 No 520 approves templates to be used by citizens when filing a bankruptcy application to a court. In particular, templates with the list of creditors and debtors as well as the citizen's list of belongings are stipulated. The order will come into force on 1 October 2015.

28 August 2015

Rossiisky Nalogovy Courier

<http://e.rnk.ru/npd-doc.aspx?npmid=97&npid=82570>

Procedure for filing land tax returns by the largest tax payers

The letter of the Federal Tax Service of 7 August 2015 No BC-4-11/13839 notifies that the largest taxpayers owning several land plots within one municipality and under the supervision of one tax authority are to file one land tax return to the tax authority of their registration. In such a case, a separate sheet of Section 2 of the land tax return is to be filled in for each of the objects.

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