

Legislative Tracking



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<http://www2.deloitte.com/ru/ru/pages/tax/articles/legislative-tracking-2016.html>.

These reviews are prepared solely to inform readers, and the application of any information contained in such reviews to specific situations should be determined by the respective circumstances.

30 March 2016

E-justice: catalogue of commercial court cases

<http://kad.arbitr.ru/Card/f154f598-6023-4df8-b82f-08c6c845f5f9>

Inclusion of royalties from downloaded software in the customs value of imported goods found lawful

Russian Supreme Court Ruling No. 307-KG 15-14266/2014 of 21 March 2016 on case No. A56-53020/2014 has been published, resolving the dispute between Foxconn Rus LLC (hereinafter, the Company) and the customs authorities regarding the inclusion of royalties from software into the customs value of imported goods.

The Company imported stickers for its computers that certify the authenticity and licensing of the installed software. The customs authority concluded that the customs value declared by the Company for each sticker had to be increased by the amount of the license fee paid by the Company for the one-time download of the software (Microsoft Windows 7) to be installed on the personal computers produced by the Company in Russia.

The Supreme Court supported the customs authority, recognizing that the stickers inextricably linked to the software and served as a vehicle for information on intellectual property (IP).

Previously, the courts took a different position on this matter. In the cases of Pyramid Stard LLC and NEX Neva Communicational Systems CJSC, the courts ruled that the receipt of an IP item (software) through digital channels (the Internet) is not sufficient grounds to adjust the customs value of the goods to the amount of the license fee (see Supreme Court [Ruling](#) No. 305-KG14-7937 of 9 February 2015 on case No. A41-37440/2013, Supreme Court [Ruling](#) No. 304-KG14-7935 of 9 February 2015 on case No. A41-21057/2013).

1 April 2016

Official Website of Russian Ministry of Finance

http://minfin.ru/common/upload/library/2016/04/main/project_declaration_2016_2103.pdf

Draft Public Declaration of Aims and Objectives of the Ministry of Finance for 2016 published

A draft of the Public Declaration of Aims and Objectives of the Russian Ministry of Finance for 2016 has been published. The declaration includes the following measures:

- Developing a revenue administration system for the Federal Customs Service and Federal Tax Service based on a unified methodology;
- Increasing the amount of excise duty collected on strong alcohol through improving administration and amending the related regulatory environment;
- Systematizing mandatory non-tax payments and establishing unified principles for their establishment and collection;
- Switching to the automated exchange of tax information and implementing the BEPS initiatives;
- Improving the list of tax benefits and exemptions from taxes and levies;
- Improving the taxation of the oil industry through the gradual implementation of the excess-profit tax;
- Reforming the legislation on insurance contributions to state non-budgetary funds;
- Detailing currency control regulations to prevent the illegal outflow of funds;
- Preparing for and implementing the International Auditing Standards.

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