

Legislative Tracking



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3 August 2015

Garant: Federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/641015/>

Confirmation of the requirements for industrial clusters and specialised organisations in industrial clusters

RF Government Resolution No. 779 of 31 July 2015 has confirmed the criteria which industrial clusters seeking state support must conform with. In particular, the requirements for the infrastructural composition of industrial clusters, the use of manufactured products by participants and the level of labour efficiency have been established. The main aim of the formation of a cluster is the establishment of a complex of industrial items linked by relations arising from territorial proximity and functional dependence, and located on the territory of one or a number of regions undertaking industrial production. The power to inspect organisations on compliance with the criteria has been vested with the RF Ministry of Industry and Trade. The decision on the compliance of an industrial cluster or specialised organisation in an industrial cluster with the requirements will be effective for three years.

3 August 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=183794>

Procedure for and form of submission of information on securities owners and other entities or individuals exercising rights over securities by foreign organisations acting in the interest of other entities or individuals

Central Bank of Russia Statement No. 3680-U of 15 June 2015 has established requirements for the procedure and form of submitting information on securities owners and other entities or individuals exercising rights over securities, as well as on the number of securities owned by these entities or individuals, by foreign organisations acting in the interests of other entities or individuals. The Statement enters into force 10 days from the date of its official publication in *Vestnik of the Central Bank of Russia*. Please note that prior to the Statement's entry into force, Federal Financial Markets Service Order No. [13-7/pz-n](#) of 5 February 2013 is effective.

4 August 2015

Official documents. Supplement to *Uchet. Nalogi. Pravo*.

<http://e.gazeta-unp.ru/npd-doc.aspx?npmid=97&npid=81775>

Procedure for filling in VAT invoices when selling goods on the basis of agreements the payment terms of which stipulates payments in rubles in an amount equivalent to a certain amount in a foreign currency or conventional monetary unit

In this letter the procedure for filling in VAT invoices upon sales of goods/work/services on the basis of agreements the payment terms of which stipulates payments in rubles in an amount equivalent to a certain amount in a foreign currency or conventional currency unit is clarified. In particular, for goods/work/services performed on the basis of full prepayment in rubles, the cost of the goods without VAT must be indicated in box 5 of the VAT invoice on the date of payment and it does not need to be recalculated upon shipping. If there were no prepayments, then the cost of the goods must be reflected on the date of shipping.

Federal Tax Service Letter No. ED-4-3/12813 of 21 July 2015

3 August 2015

E-justice: catalogue of arbitral cases

http://kad.arbitr.ru/PdfDocument/3ab3fa6b-8b8f-4f70-b5b7-9f938f1a7f80/A36-7151-2014_20150729_Reshenija%20i%20postanovlenija.pdf

Refusal to refund VAT on the grounds of overstated costs of work and the demonstration of indiscretion when concluding an agreement on the fulfilment of construction and installation work

Arbitral Court of the Lipetsk Region Decision of 29 July 2015 on Case No. A36-7151/2014 has been published ruling on a dispute between JSC Lipetskaya Konditerskaya Fabrika Roshen and the tax authorities on the issue of the legality of a VAT refund related to overstated costs of construction and installation works during the construction of the confectionary factory and the distribution centre, and the organisation's demonstration of due diligence when concluding the respective construction agreement. The court of the first instance ruled in favour of the taxpayer, recognising that the tax authorities failed to prove that the sole commercial goal of the conclusion of the agreement was unjustified refund of VAT from the budget. Furthermore, the Court determined that the organisation performed due diligence when choosing its counterparty.

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