

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.

4 August 2015

Garant: Prime

<http://www.garant.ru/products/ipo/prime/doc/71043968/>

Federal Tax Service Strategic Map for 2015-2019

Federal Tax Service Order No. MMV-7-12/303@ of 22 July 2015 has confirmed the Federal Tax Service Strategic Map for 2015-2019, including the main focuses, goals and events planned by the Federal Tax Service. In particular, the Federal Tax Service's main focuses for this period are enforcing compliance with the legislation on tax and levies, establishing convenient conditions for the fulfilment of tax obligations, lowering administrative burdens and simplifying procedures, developing an open dialogue with business and society as regards current issues in legislation on tax and levies and in the process of preparing legal regulations.

4 August 2015

ConsultantPlus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148351>

Deducting outstanding debt during reorganisations for profit tax purposes

In this letter, it is reported that a company's outstanding debt towards an affiliated company is not recognised as affiliated company's income for the purposes of corporate profit tax.

RF Ministry of Finance Letter No. 03-03-06/40294 of 14 July 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148346>

Issuing VAT invoices when transferring goods based on damage complaint reports

In this letter it is reported that the transfer of goods from a purchaser to a seller for the correction of defects based on a damage complaint report is not considered the sale of the goods and is not subject to VAT. In this situation, a VAT invoice is not issued by the organisation.

RF Ministry of Finance Letter No. 03-07-09/40364 of 14 July 2015

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=148351>

Specifics of filling in the notification on the establishment of a foreign non-legal entity

In this letter it is reported that in case a foreign non-legal entity is controlled by the RF tax resident, a notification on the establishment of this non-legal entity should include information on both the non-legal entity and the foreign entity controlled by RF tax resident.

RF Ministry of Finance Letter No. 03-01-13/01/40310 of 14 July 2015

4 August 2015

Glavbukh

<http://www.glavbukh.ru/news/20455-kompanii-i-predprinimateli-mogut-uznat-0-nachale-vneplanovoy-proverki>

Unified Register of Non-Tax Inspections

The interactive service [Information on Inspections of Businesses](#) has been placed on the official website of the Federal State Information System Unified Register of Inspections, allowing companies to receive information on planned inspections of exact legal entities or individual entrepreneurs using the Basic State Registration Number, Tax Reference Number or company's name. This service contains information for the register of planned and unplanned inspections from the Ministry of Emergency Situations, Federal Migration Services, labour inspectorate, and other state bodies.

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