

# 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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**4 September 2015**

**Consultant Plus**

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149375>

### **Procedure to obtain the force majeure certificate by a Russian resident for currency control purposes**

The letter of the Ministry of Finances of 12 August 2015 No 07-05-08/46382 notifies that a restriction by a foreign country of rights and freedoms of entrepreneurship, currency transactions with non-residents or other restrictive or prohibiting measures may be acknowledged as a force majeure event by the Russian Chamber of Commerce and Industry (RCCI). Should such an event occur, a Russian resident has the right to apply to the RCCI or a territorial CCI to obtain a force majeure certificate to prove a force majeure event occurrence which has led to their inability to timely perform their repatriation obligation.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=185339>

### **Judicial review published on cases related to legal entity and private entrepreneurs registration**

The Federal Tax Service has prepared judicial review related to the cases on registrars' introducing amendments to the Unified State Register of Legal Entities / Unified State Register of Private Entrepreneurs. The review covers court rulings related to certain issues on filing documents to register a legal entity, the procedure to register changes when a party resigns from an LLC, the liquidating balance filing procedure, etc. The judicial review has been distributed to tax authorities by the letter from the Federal Tax Service on 1 July 2015 No CA-4-14/11453.

**4 September 2015**

**Official Website of the Russian State Duma**

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/4AA3B64034801E1043257EB40044C48F/\\$FILE/874436-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/4AA3B64034801E1043257EB40044C48F/$FILE/874436-6.PDF?OpenElement)

### **Possible amendments to property taxation**

The State Duma is reported to have received for its review a draft law No 874436-6 "On amending articles 380 and 381 of the second part of the Russian Tax Code." In particular, the draft law suggests to repeal the tax exemption clause for movable property registered as from 1 January 2013 as

property, and replace it with a preferential tax rate not exceeding 1.1%. Moreover, the draft law suggests to shorten the period of gradually increase of the corporate property tax on public railway tracks, long distance pipelines, electric power supply lines, as well as constructions being an inseparable technical part of the objects stated above, up to 1,9% till 2016 (currently the increase of the rate up to 1,9% is stipulated from 2018). If approved, the law will enter into force on 1 January 2016.

**4 September 2015**

**Federal Portal of Draft Laws and Regulations**

<http://regulation.gov.ru/projects#npa=35039>

### **Possible amendment to the corporate income tax return template**

The Federal Tax Service is reported to be working on the draft decree "On amending the Decree of the Federal Tax Service of 26 November 2014 No MMB-7-3/600@ "On approving the corporate income tax return template, its filling procedure and e-submission." In particular, the new template will be adjusted to the changes in the current Russian legislation, including the possibility to decrease the corporate income tax by the amount of an actually paid trade duty. The draft federal law is currently undergoing public debates.

**7 September 2015**

**Kommersant**

<http://www.kommersant.ru/doc/2804729>

### **Possible amendments to legal regulation of NPOs performing functions of a foreign agent**

The Russian Government is reported to be reviewing the draft federal law "On amending separate legislative acts of the Russian Federation to improve the law on NPOs performing functions of a foreign agent." In particular, the draft federal law introduces the obligation of Russian companies that have obtained monetary or other property from foreign sources during a year to notify the NPOs they render financial assistance to of obtaining monetary or other property from foreign sources. Moreover, NPOs will presumably have to file to the Russian Ministry of Justice audit reports, programs and other documents being the basis for the events financed and / or conducted with the participation of foreign participants alongside their quarterly business reports.

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