

# Legislative Tracking



To inquire about any of the issues raised in this newsletter, please contact the Tax & Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St Petersburg).

Our daily Legislative Tracking is available at

<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.

**5 February 2016**

**Official e-Portal of Legal Information**

<http://publication.pravo.gov.ru/Document/View/0001201602080007>

### **Template for foreign companies to acknowledge themselves as Russian tax residents approved**

By the Order No MMB-7-17/595@ of 23 December 2015, the Federal Tax Service has approved the template for foreign applicants to acknowledge themselves as Russian tax residents or to wave their status as Russian tax residents.

**5 February 2016**

**Official Website of the Ministry of Economic Development**

<http://economy.gov.ru/minec/about/structure/depmb/2016040203>

### **Draft strategy for developing small- and medium-sized business filed with the Russian government**

The Russian government has received for its review [an updated draft](#) strategy for developing small- and medium-sized business in Russia up to 2030. The document envisions a number of measures aimed at improving the policy on taxation and non-tax payments for these businesses, including:

- increasing the break-even income for the simplified and patent taxation systems;
- introduction of an indexing mechanism (inflation-adjusted) applied to the size of the break-even income used to classify companies as small- and medium-sized businesses;
- two-fold increase of the maximum value of fixed assets used for the purposes of applying the simplified taxation system;
- extension of the period of beneficial social contributions for small- and medium-sized businesses past 2018;
- giving businesses under the simplified and single agricultural taxation systems the right to become VAT payers;
- indefinite extension of the UTII system past 1 January 2018;
- establishment of a unified deduction amount for calculating the area of a taxable object for property tax purposes based on the cadastral value for businesses under special taxation systems (at least 500 meters);
- freezing the new deflator coefficient used in the UTII system.





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