

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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8 September 2015

Consultant Plus

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149369>

Apostilization of residency certifications issued by foreign authorities

The letter of the Ministry of Finances of 12 August 2-15 No 03-08-05/46404 notifies that the certificates proving permanent residence without legalization or apostilization are acknowledged in respect of all the states which Russia has a DTT in effect with, except the Republic of Kazakhstan.

<http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=149664>

Certification of information on incomes derived from and corporate taxes paid in Russia by a foreign company

The letter of the Federal Tax Service of 16 July 2015 No OA-4-17/12505@ notifies that a foreign company may apply to Russian tax authorities of their registration or registration of their Russian tax agent to have the copies of their corporate tax returns or tax calculation of the amounts of incomes paid out to foreign companies and withheld taxes stamped with marks acknowledging acceptance of the originals to be further filed to tax authorities of a foreign state of which the foreign company is a resident. Additionally, the authority notifies that the stamping may be carried out at the time of both submitting the tax return and tax calculation as well as upon a written request by a foreign company.

8 September 2015

Federal Portal of Draft Laws and Regulations

<http://regulation.gov.ru/projects#npa=38605>

Possible development of the procedure to maintain the Unified State Register of Immovable Property

The Ministry of Economic Development and Trade is reported to be preparing a draft decree "On approving the maintaining procedure for the Unified State Register of Immovable property." In particular, the draft decree will provide for general rules to make entries into the Unified State Cadastral Register, into the Cadastral Register on land lots, buildings, constructions, constructions in progress, premises, enterprises as property complexes as well as previously registered real estate. Alongside with this, the real estate cadastral register will include characteristics of a real estate object allowing

to identify such an object as an individual object, characteristics that are defined and amended after forming a land lot, construction and renovation of buildings, as well as the information that will change upon decisions of state and local authorities. The draft decree will presumably enter into force on 1 January 2017.

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