

# 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 December 2015**

**Official Website of the Russian State Duma**

[http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/FEEE478E4E19C00F43257F15004B8740/\\$FILE/948900-6.PDF?OpenElement](http://asozd2c.duma.gov.ru/addwork/scans.nsf/ID/FEEE478E4E19C00F43257F15004B8740/$FILE/948900-6.PDF?OpenElement)

### **The law on state regulation of trade activities may be amended**

The State Duma has received for its review draft law No 948900-6 "On amending art. 9 of the first part of the federal law 'On the basics of state regulation of trade activities.' The law introduces the following amendments:

- food products unsold during the period of time specified in Russian legislation will be returned on the condition of a 50% reimbursement of the cost of the returned goods paid to the supplier;
- remunerations under paid service contracts aimed at promoting food products, such as advertisement and marketing, shall not exceed 5% of the cost of the food products supplied over the relevant period of time;
- the draft law specifies that other types of remunerations that are prohibited by the current law from being included into the cost of supply contracts include, among others, discounts related to the purchase of food products.

If approved, the law will come into force 10 days after its official publication.

**8 December 2015**

**Official Website of the Russian Government**

<http://government.ru/media/files/BqIX2fLb9r6fAZepAAoAaAoDT9UNFBvU.pdf>

### **Waste disposal ratio for recyclable goods that are no longer usable for consumer purposes approved**

Russian Government Ruling No. 2491-P of 4 December 2015 details the waste disposal ratio in 2016-2017 for recyclable goods that are no longer usable for consumer purposes. The waste disposal ratio for 2015 will be set to 0% and will gradually increase in the following years. The waste disposal ratios have been approved as part of the implementation of federal law No 456-FZ of 29 December 2014, which requires producers and importers of goods to be recycled upon their use to pay the environmental duty or recycle the goods themselves.

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Consultant Plus

[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_190018/](http://www.consultant.ru/document/cons_doc_LAW_190018/)

### **Procedure for withholding tax on income paid to foreign entities whose beneficial owner is a Russian tax resident**

The Ministry of Finance letter No 03-03-10/69206 of 27 November 2015 states that income paid to a foreign recipient whose beneficial owner is an individual who is a Russian tax resident is not liable for income tax withholding at the source. However, according to the general provisions of the Russian Tax Code, there is an obligation to withhold personal income tax on the income received by the individual who is a Russian tax resident. This is not the first time that the Ministry of Finance has taken a similar position: see letters No [03-08-05/46030](#) of 10 August 2015, No. [03-08-05/48756](#) of 24 August 2015, etc.



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