



LT in focus Trade duty

For the attention of companies

In accordance with Chapter 33 of the Russian Tax Code and Article 1 of Law No. 62 of 17.12.2014 "On trade duty in Moscow", a trade duty has been introduced in Moscow from 1 July 2015.

Based on the latest clarifications we summarize below responses to the most frequently asked questions relevant for the companies involved in wholesale and retail in Moscow (including territory of new Moscow).

When to pay

Payment of the trade duty should be made no later than the 25th day of the month, following the period of taxation, i.e. the quarter (item 2 of Article 417 of the Russian Tax Code).

Where to pay

According to Order of the Russian Ministry of Finance No. 36n of 12.03.2015 "On amendments to Order of the Russian Ministry of Finance No. 65n, of 01.07.2013", the payment of trade duty should be made with budgetary classification code (KBK) 182 1 05 05010 02 0000 110 specified in the payment document of account No. 40101810800000010041 (opened by the Federal Treasury Department of the city of Moscow, at Branch 1 of the Moscow Main Territorial Administration of the Central Bank of Russia), and the details of territorial tax authorities and Russian National Classification of Municipal Territories codes at the place of tax registration as a payer of the trade duty.

Who should be registered as a trade duty payer

Legal entities and individual entrepreneurs who are engaged in trade activities involving immovable and movable property (falling under the criteria of a trade duty payer) before 01.07.2015, should submit the notification on registration as a trade duty payer to the respective tax authority not later than 07.07.2015.

01.07.2015 will be considered the date of the materialization of the object of taxation.

Accordingly, if trade duty is not stipulated for the business activity being carried out, the notification should not be submitted.

Letter of the Federal Tax Service No. GD-4-3/10382@ of 17.06.2015 "On the registration of organizations and individual entrepreneurs with the tax authority as trade duty payers"; Letter of the Russian Ministry of Finance and Russian Federal Tax Service No. GD-4-3/11229@ of 26.06.2015 "On trade duty".

How to notify the tax authorities

Based on Letter of the Russian Federal Tax Service No. GD-4-3/ 10036@ of 10.06.2015, the Federal Tax Service in Moscow informs trade duty payers about [recommended forms for the completion of notifications](#).

Letter of the Russian Federal Tax Service No. GD-4-3/ 10036@ of 10.06.2015; Letter of the Russian Ministry

Trade through warehouses

Item 4 of Article 413 of the Russian Tax Code provides that the trade duty is introduced for the trade through warehouses.

According to Article 2 of Law No. 62 of 17.12.2014 "On trade duty in Moscow", the trade duty rates for certain types of trading activities are approved.

The rate for the business activity "trade carried out through warehouse" is not established in this Article.

Thus, this type of business activity in the territory of Moscow does not fall under trade duty.



Letter of the Moscow Department of Finance No. 90-01-01-07-38/15 of 17.03.2015 "On trade duty", Letter of the Moscow Department of Finance № 90-01-01-07-53/15 of 20.04.2015 "On trade duty".

Special information sources

- A special section on [Trade duty](#) appeared on the official website of the Russian Federal Tax Service
- A section regarding the trade duty also exists on the official website of Moscow Department of Finance ([Section «Tax clarification for Moscow»](#): http://depr.mos.ru/deyatelnost_departamenta/tax-policies/i-organization-trading-fee-frequently-asked-questions.php)

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We hope, information presented in this issue will be interesting and useful for you. Our specialists are ready to answer your question related to this issue.

We plan to hold a webcast on trade duty and to answer on-line on the relevant questions. If you are interested in the participation in webcast, please, sent your applications in any form to Oxana Belen' on e-mail: obelen@deloitte.ru, tel. +7 (495) 787 06 00, ext. 5008.

Contacts

Grigory Pavlotsky

Managing Partner

+7 (495) 787 06 00, ext. 2102

gpavlotsky@deloitte.ru

Tatiana Kofanova

Director

+7 (495) 787 06 00, ext. 5210

tkofanova@deloitte.ru

Oxana Kozhina

Senior Manager

+7 (495) 787 06 00, ext. 5163

okozhina@deloitte.ru

deloitte.ru

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