

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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25 October 2014

Garant: federal legislation monitoring

<http://www.garant.ru/hotlaw/federal/585606/>

Adoption of the Federal Law on tax maneuvering

This Federal Law amends rates of personal income tax with respect to income from a participating interest in the activities of organizations received from tax residents of Russia in the form of dividends, as well as with respect to the level of excise tax rates (see our issue of [17 November 2014](#)). The Federal Law will enter into force from the day of its official publication, with the exception of certain regulations for which a different date for entry into force is provided.

Federal Law No. 366-F3 of 24 November 2014

<http://www.garant.ru/hotlaw/federal/585604/>

Taxing the profits of CFCs and income of foreign organizations

This Federal Law amends the method for taxing the profits of controlled foreign corporations (CFCs) and the income of foreign organizations (see our issue of [19 November 2014](#)). The Federal Law will enter into force from 1 January 2015, but not earlier than the first date of the next tax period for the applicable tax.

Federal Law No. 376-F3 of 24 November 2014

26 October 2014

Kommersant

<http://www.kommersant.ru/doc/2619063>

Repetitive granting of information from organizations to government authorities

It is reported that the Commission of the RF Government on legislative activities has approved amendments to the Federal Law “On protection of the rights of legal entities and individual entrepreneurs in implementing government control (supervision) and municipal control”, according to which government authorities do not have the right to require information from organizations and individual entrepreneurs which is already at their disposal.

No. 23, December 2014

Russian tax courier

p. 4, 5, 6, 13, 58, 61

Selection of a bank for employees' salaries

The Federal Law No. [333-F3](#) of 4 November 2014 establishes that from 1 January 2015 the employees of an organization have the right to choose the bank to which the employer organization will transfer their wages.

Transfer of PIT by the place of registration of a parent company

This Letter states that if a company transferred personal income tax (PIT) to the budget by the place of registration of its parent organization, and not by the place of registration of each subdivision, then penalties and interest does not accrue on it.

RF Ministry of Finance No. 03-04-06/51010 of 10 October 2014

Processing salary of the director of an organization

This Letter states that the director of an organization who comprises its sole founder and employee does not have the right to calculate salary and pay personal income tax for him/herself.

RF Ministry of Finance Letter No. [03-11-11/52558](#) of 17 October 2014

Penalties for non-payment of tax due to changes in payment details

This Resolution states that an organization has the right not to pay penalties if the tax authorities did not provide it with information about changes to payment details for paying taxes.

Federal Arbitrage Court of the Moscow District Resolution No. F05-3618/14 of 24 April 2014

Deductibility of vacation benefits upon staff withdrawal from annual paid leave

This Resolution states that in case of staff withdrawal from annual paid leave, the organization has the right to deduct the amount of vacation benefits and wages for the days off for income tax purposes.

Arbitrage Court of the Western Siberian District Resolution No. A27-784/2014 of 20 October 2014

Payment of insurance premiums on expenses for employee work-related travel

This Resolution states that an organization has the right not to pay insurance premiums on expenses for employee work-related travel, even if indications of the employee's arrival and departure are missing from travel documents.

Arbitrage Court of the Central District Resolution No. A64-234/2014 of 9 October 2014

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