

OVERVIEW OF TAX EVENTS FOR NOVEMBER 2015



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REGULATORY DEVELOPMENTS

The Russian State Duma has adopted amendments to the Russian Tax Code that clarify specific aspects for confirming that the zero VAT rate is justified and that approve tax rates for excisable goods.

<http://tass.ru>, 13.11.2015

The Russian State Duma Committee for the Budget and Taxes has approved amendments to the Russian Tax Code. According to such amendments companies will have to disclose on the website of the Russian Federal Tax Service (the "FTS") information about the amount of taxes paid, the average number of employees and their salary as well as profit and loss data on the basis of their financial statements.

[Vedomosti](http://vedomosti.ru), 06.11.2015

The Russian Government has submitted to the Russian State Duma draft laws that provide for criminal liability for evading insurance contributions and for a procedure for funds to interact with law enforcement authorities.

<http://www.duma.gov.ru>, 16.11.2015

Individual consumers should have the right to check whether retailers have provided the tax authorities with all the necessary reporting documents with respect to the products and services they have purchased, said Russian President Vladimir Putin. The President has also instructed the head of the FTS to draft a law providing for a tax deduction for entrepreneurs switching to the new cash register equipment designed to transfer the real-time information to the tax authorities. The purpose of the tax deduction is for expenses to be reimbursed to such entrepreneurs in full.

<http://www.vedomosti.ru>, 20.11.2015

The representatives of the FTS and of the Open Government working group for enhancing tax administration have discussed how to reduce the document flow during tax audits and to simplify control procedures. The parties have agreed to determine a clear procedure for reviewing the audit materials. The procedure for submitting documents during tax audits is also to be specified. To spare the taxpayer the need to provide the documents repeatedly, the tax authority will have to put a special mark on the documents. It has also been suggested that the new reporting forms be introduced not later than six months before the reporting period begins.

www.nalog.ru, 03.11.2015

PRACTICE

The Russian Federal Tax Service now ranks first among other authorities in terms of the quality of state services provided. Taxpayers have rated the work of the tax authorities highly: the average rating is 4.92, with a satisfaction level of 98.49 %.

www.nalog.ru, 12.11.2015

The information systems of the Russian tax service and of the Russian customs service are to be united. The authorities expect that this measure will increase amounts of fiscal and customs duties collected.

<http://kommersant.ru>, 13.11.2015



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The FTS is planning to expand the scope of the functions of the ASK-VAT-2 system. In particular, the Service wishes to view the data relating to the movement of funds on the accounts of counterparty companies. Such initiative is being discussed by the FTS and the Russian Central Bank.

Vedomosti, 17.11.2015