

OVERVIEW OF TAX EVENTS FOR SEPTEMBER 2016

REGULATORY DEVELOPMENTS

The tax regime will remain unchanged until 2019, the Russian President has said. The oil and gas sector will be an exception.

ria.ru, 28 September 2016

Russia has postponed the ratification of the Paris Agreement at least until 2020.

izvestia.ru, 08 September 2016

The draft EEU Tax Code has been published on the website of the Russian Ministry of Finance.

minfin.ru, 12 September 2016

The Eurasian Economic Commission plans to cancel customs duty on the ‘smart’ Apple Watch.

www.kommersant.ru, 14 2016

The Russian Ministry of Finance has published the text of the draft federal law ‘On amending part one of the Russian Tax Code (in connection with implementing the international automatic exchange of information on financial reports and and of documentation relating to international groups of companies)’.

www.nalog.ru, 09 September 2016

The Russian Federal Tax Service has updated the draft order to change the blacklist of states and territories that do not exchange information with Russia.

regulation.gov.ru, 16 September 2016

PRACTICE

The use of the automated control system ACS VAT has decreased by nine times the number of claims filed by companies with a high risk level seeking VAT refunds, and over 9,000 taxpayers have updated their tax returns.

www.nalog.ru, 22 September 2016

The positive performance of the tax authorities in recovering debt relates to the Concept for Decreasing Debt which has been implemented in 2016. The Concept was developed by the Russian Federal Tax Service.

www.nalog.ru, 16 September 2016

The fact that the law relating to the ‘tax on Google’ does not provide for liability to be imposed on international organisations for failure to comply with the law will not become a problem, believes Mikhail Bykovsky, Deputy Director of the Regulation Department for Radio-Frequencies and Communications Networks at the Russian Ministry of Communications and Mass Media: ‘Such a foreign organisation could probably just be disconnected from the Russian part of the Internet’.

spbit.ru, 27 September 2016

In the Interos LLC case the Russian Supreme Court has agreed with the tax inspectorate: if a new company continues with the business of its predecessor, it must pay off its predecessor’s debts, even if the new company receives revenue for new goods and services.

nalogoved.ru, 22 September 2016

On September 28 the IP Court returned for review the case of the American company Dell relating to the claim filed by the Russian Union of Rightholders for Dell to pay RUB 79.7 million as remuneration for the free reproduction of phonograms and audiovisual works for personal purposes. According to the company, it has managed to prove that to recover 1%, it is required not only that the goods be classified in accordance with the codes under the Commodity Classification for Foreign Trade, but also that all of the equipment’s design specifics and consumer features be carefully analysed.

www.rbc.ru, 28 September 2016

The Russian law enforcement system must concentrate on tax violations and on limiting the competitive environment, but without disregarding other types of violations, the first vice premier Igor Shuvalov has stated.

ria.ru, 28 September 2016