EY’s Russian Tax & Law practice was named a leading Tax firm in Russia in “World Tax 2017,” an annual guide published by the International Tax Review.

Legislation and Regulation

1. **Import Substitution**
   *Decree No. 1218 of the Government of the Russian Federation of 6 October 2017*
   Concerning the Introduction of Amendments to the Rules for the Granting of Subsidies from the Federal Budget to Participants in Industrial Clusters to Cover a Part of the Costs Involved in the Execution of Joint Projects for the Manufacture of Industrial Products of a Cluster for Import Substitution Purposes
   Adjusts the composition of costs for which participants in industrial clusters may receive federal subsidies in connection with joint projects for the manufacture of products for import substitution purposes.

2. **Bankruptcy**
   *Letter No. SA-4-18/12520@ of the Federal Tax Service of 29 June 2017*
   Concerning the Sending of a Review of Judicial Acts
   The Federal Tax Service presents a review of legal positions based on the outcomes of disputes associated with bankruptcy procedures.
Taxation and Accounting

3. Subsurface Use
   Information of the Ministry of Economic Development of the Russian Federation
   Notice of Average Prices for a Tax Period Which Has Ended for Particular Types of Hydrocarbons
   Extracted at a New Offshore Hydrocarbon Deposit for the Period from 1 to 30 September 2017
   The Ministry of Economic Development presents information on average prices for certain types of hydrocarbons extracted at a new offshore hydrocarbon deposit for the period from 1 to 30 September 2017. http://www.consultant.ru/document/cons_doc_LAW_280112/

4. Profits Tax
   Letter No. 03-03-06/1/65743 of the Ministry of Finance of the Russian Federation of 9 October 2017
   When electronic flight tickets are purchased, proof of the actual consumption of the air transport service is needed in order for expenses to be tax-deductible. http://www.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=171350

5. 6-NDFL
   Letter No. GD-4-11/20102@ of the Federal Tax Service of 5 October 2017
   The Federal Tax Service clarifies the procedure for completing a Form No. 6-NDFL computation where an employee is paid a performance bonus after his employment has been terminated. http://www.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=171322

6. Insurance Contributions
   Letter No. 03-15-06/61030 of the Ministry of Finance of the Russian Federation of 21 September 2017
   The Ministry of Finance presents clarification regarding the completion of Section 3 “Personalized details of insured persons” of an insurance contribution computation in relation to employees who have been dismissed. http://www.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST;n=171333

7. Personal Income Tax
   Letter No. 03-04-07/63400 of the Ministry of Finance of the Russian Federation of 29 September 2017
   The Ministry of Finance and the Federal Tax Service have agreed on which day should be considered the date of receipt of an annual and quarterly bonus for personal income tax purposes. Annual and one-time performance bonuses should be considered to have been received on the day they are paid. There are no grounds for defining that date as the last day of the month in which the bonus order was issued. http://www.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW&n=279736

8. Cash Registers
   Letter No. 03-01-15/60430 of the Ministry of Finance of the Russian Federation of 19 September 2017
   Insurers do not need to use cash registers when making an insurance payment. The transfer of an insurance payment does not constitute acceptance or payment of funds for goods sold, work performed or services rendered. http://www.consultant.ru/cons/cgi/online.cgi?req=doc;base=QUEST&n=171256
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