Legislation and Regulation

1. Capitalization of Periodical Payments
   Decree No. 872 of the Government of the Russian Federation of 9 July 2019
   Concerning Measures to Implement Articles 135 and 189.94 of the Federal Law “Concerning Insolvency (Bankruptcy)”
   Lays down the procedure and conditions for the capitalization of periodical payments on claims of individuals to whom the debtor is liable for damage to life or health.

2. VAT
   Order No. MMV-7-15/241@ of the Federal Tax Service of the Russian Federation and Order No. 778 of the Federal Customs Service of 13 May 2019
   Concerning Approval of the Format for the Submission by a Taxpayer of the Transport or Carriage Document Referred to in Paragraph 6 of Clause 1.2 and Clause 20 of Article 165 of the Tax Code of the Russian Federation in Electronic Form
   Approves the format of a transport or carriage document confirming the exportation of goods for the purpose of supporting the application of the 0% VAT rate.
3. **Assets Tax**  
*Order No. MMV-7-21/311® of the Federal Tax Service of the Russian Federation of 19 June 2019*  
Concerning Approval of the Form of a Notification of the Manner of Submission of a Tax Declaration for Tax on Assets of Organizations  
Approves the form of a notification of the manner of submission of an assets tax declaration. The order enters into force from 1 January 2020.  

4. **Property Tax**  
*Letter No. BS-4-21/13121® of the Federal Tax Service of the Russian Federation of 4 July 2019*  
Concerning the Submission via an Online Tax Account of a Notice of the Loss or Destruction of an Object of Taxation for Tax on Property of Physical Persons  
An individual may submit a notice of the loss (destruction) of an item of immovable property in electronic form using the current version of the online tax account system.  

5. **Cadastral Value of Immovable Property**  
*Letter No. BS-4-21/13095® of the Federal Tax Service of the Russian Federation of 4 July 2019*  
Concerning Ministry of Finance Letter No. 03-05-04-01/9247 of 14 February 2019 regarding the use of cadastral value (tax base) information received in accordance with the Federal Law “Concerning State Cadastral Valuation”  
The Supreme Court has refused to declare inoperative a Ministry of Finance letter concerning the determination of the date from which the cadastral value of immovable property should begin to be used for taxation purposes.  

**Taxation and Accounting**

6. **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 June 2019  
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 June 2019.  

7. **Oil Prices**  
*Information of the Ministry of Economic Development of the Russian Federation*  
Concerning the Average Price of Urals Oil for June 2019  
The average price of Urals oil on world petroleum markets for June 2019 is $62.37 per barrel.  

8. **Labour Protection**  
Untitled  
The Ministry of Labour advises that all workers are obliged to observe workplace discipline, including workplace safety and security requirements. Disciplinary action may be taken against an employee if he suffered a workplace injury through his own fault as result of improper performance of his duties.  
[http://www.consultant.ru/cons/cgi/online.cgi?rnd=CF7015017779A93412AE0ADEF89022A8&req=doc&base=QUEST&n=186257](http://www.consultant.ru/cons/cgi/online.cgi?rnd=CF7015017779A93412AE0ADEF89022A8&req=doc&base=QUEST&n=186257)
9. The Simplified Taxation System

Letter No. 03-04-05/43643 of the Ministry of Finance of the Russian Federation of 14 June 2019

Untitled

A taxpayer began to apply the simplified taxation system with “income” as the object of taxation, then purchased a fixed asset and brought it into use. Less than a year after transferring to the simplified taxation system, he lost the right to apply that special regime. In this situation, the fixed asset may be depreciated based on the net book value calculated at the time of transferring to the standard taxation regime.

http://www.consultant.ru/cons/cgi/online.cgi?rnd=CF7015017779A93412AE0ADE89022A8&req=doc&base=QUEST&n=186142
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