



TAX NAVIGATOR

MAIN EVENTS

New technologies are required in a field of tax administration. Reporting from the meeting of the broader Board of the RF Federal Tax Service

Summary: *Summing up of the year 2010 and defining preferred directions of expected work on the broader Board of the RF Federal Tax Service.*

IN THE RF REGIONS

The tax picture of the Russian capital – a glance in the future. Reporting from the meeting of the

Board of the Moscow Division of the RF Federal Tax Service

Summary: *Reported from the Board of RF Federal Tax Service, Moscow division.*

CLUB OF THE TAX PROFESSIONALS

TAXATION AND LAW

I.N. Soloviev. On certain measures of fight against laundering money practices

Key words: *fighting against, corruption, fly-by-night company, organized crime activity, responsibility*

Summary: *The experience of Internal Affairs Agencies in defining laundering money practices and their organizers are described. Countermeasures, including legislative ones are considered.*

PROBLEMS AND ITS SOLUTIONS

D.B. Volkov. Does it make any sense for the businesses to claim incentives for the VAT purposes?

Key words: *crisis, support, incentives, tax, VAT, tax effect, installment, advance payment, construction, compensation*

Summary: *Certain measures of tax incentives, realized by the state during the global financial and economic crisis and their result for taxpayers are considered. Analysis is conducted on the grounds of authorial calculations.*

FOLLOWING LAST ISSUE

O.V. Medvedeva. Renewing a draft of the law — but problems still remain..?

Key words: *taxation on the patent basis, bill, unaccepted changes in the Tax Code of Russian Federation*

Summary: *Comparative analysis of two variants of government bills concerning taxation system on the patent basis is provided. The proposed changes are criticized.*

TAXPAYER'S PRIVATE CABINET

LEGISLATION NEWS

K.V. Novoselov. New issues in taxation of profits

Key words: *tax on income, latest modifications, intangibles, training and education activity, medical activity, dividend payment*

Summary: *The modifications to chapter 25 of the Tax Code of Russian Federation made in December 2010, also concerning acceptance and accounting some kind of expenditures, specifications on tax base by companies, performing training and education or medical activities and dividend payment are examined.*

TAXATION AND ACCOUNTING

E.Y. Dirkova. Accounting annual reports: its authenticity and security, issue of dividends

Key words: *accounting annual reports, authenticity, submission date for accounting report, subsequent event, commercial secret, explanatory note, dividend*

Summary: *The author speaks about aspects of authenticity of accounting reports that had never been paid special attention before.*

P.A. Sokolov. A land tax on location sites of the multi-apartments buildings

Key words: *land tax, multi-apartments building, formation of land plots, state cadastral registration, cadastral value, normative price for land, joint shared property*

Summary: *Land tax regulatory matters, concerning location sites of multi-apartments buildings, including problems of formation of land plots and their state cadastral registration are considered. An example of land tax calculation and usage of tax rates depending on functional areas of a multi-apartments building is given.*

SOCIAL INSURANCE CONTRIBUTIONS

Ya. Stepovaya, V. Pimenov. An individualized reporting on social insurance contributions paid to the RF Pension Fund

Summary: *How to form the proper report on employees whose outpayments for the 1st half-year exceeded the limit?*

TAXES IN QUESTIONS AND ANSWERS

Implementation of certain kinds of business transactions: facing its tax consequences (experts of the GARANT's legal counsel office advise)

Summary: *Cases concerning such kinds of agreements as supply contract, agency contract, telecommunications channels service contract and credit contract are considered.*

INTEGRATION

FOREIGN EXPERIENCE

K.K. Seymkin. Tax law in the EU: new issues at the VAT legislation

Key words: *VAT, service delivery point, UE Council Directive, tax reform*

Summary: *EU states tax law in recent years underwent a range of major modifications in respect of VAT, including the problem of defining a service delivery point. European experience could be of great assistance when improving of the mechanism of VAT calculation and implementation in Russia.*

VECTOR OF LAW

NEW LAW INITIATIVES