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## THE PERSON OF THE ISSUE

**A.S. Petrushin.** The RF Federal Tax Service eager to develop its on-line services

*Summary: Deputy Director of the RF Federal Tax Service tells what is being done for introduction of electronic document management of invoices, in plan of development of cabinets for taxpayers-legal entities, by analogy with individual persons.*

## TAX NAVIGATOR

## MAIN EVENTS

In the RF Federal Tax Service Mass-Media Club: a shift to more openness

*Summary: About the first new-format meeting of the taxation authorities` experts with the reporters of the major socio-political and business media.*

**I.A. Mayburov, Yu.B. Ivanov, A.I. Kryissovatyi.** Reforming of the RF Tax System needs to be based on a solid theory

Key words: tax symposium, report, tax reforms, taxation, existing problems, ways to solve.

Summary: *Fundamental ideas of reports of the Third Ukrainian-Russian Tax Symposium are introduced. Regarding the results of the discussion of the reports, practical guidelines are worked out, time and place of the next meeting is stated.*

CLUB OF THE TAX PROFESSIONALS

TAXATION AND LAW

“Our target – to provide broader help and more active support to taxpayers in execution of their citizen’s obligations”. Interview with the head of the Division for relationship with taxpayers of the RF Federal Tax Service **L.V. Katyisheva**

Summary: *How will the work of tax inspectors with taxpayers be evaluated? What is going to be done for improvement of image of the Service? Head of the division for Relationship with taxpayers of RF Tax Service, L.V.Katyisheva, will answer these and many other questions.*

## PROBLEMS AND ITS SOLUTIONS

**I.N. Morskov, V.V. Shinkarev.** IT-facilities may make the VAT administration more effective

Key words: electronic invoice, electronic purchase ledger, electronic sales ledger, document delivery demand, VAT administration, unjustified VAT refund, administrative burden.

*Summary: About the affect of auxiliary facilities of reciprocation via telecommunications channels between tax authorities and taxpayers on tax administration. Amendments are provided by Federal Law Num. 229-FZ.*

## LAW DRAFTS: EXCHANGE OF OPINIONS

**E.Y. Dirkova.** Certain alterations in the RF Civil Code are expected

Key words: RF Civil Code, draft federal law, development concept, alterations, substance over form

*Summary: Draft federal law about introduction of alterations in RF Civil Code is proposed. Project innovations affect the interests both of accounting and taxation. The aim of the article is to draw attention of professional association to the problems of upgrading of Civil Rights.*

## TAXPAYER'S PRIVATE CABINET

### BLITZ-CONSULTATION

**S.V. Gladilin.** When an error is made by tax inspector, a state duty not to be charged a second time

*Summary: Some certain questions, concerning registration of individual entrepreneurs and legal entities, are answered by S.V.Gladilin, 2<sup>nd</sup> class counselor of RF State Civil Service.*

## LEGISLATION NEWS

**Yu.E. Topcheev.** New accountancy rules concerning a first trimester balance sheet

Key words: changes in accounting policy, retroaction, estimated liability, revaluation of capital assets, deferred debit, fixed assets value limit

*Summary: Year to date Ministry of Finance of Russia edited a number of regulatory acts concerning Book-Keeping Regulations and making amendments in it. The changes affect the index numbers of companies for the 1<sup>st</sup> quarter 2011.*

## TAXATION AND ACCOUNTING

**V.D. Volkov.** The main amendments in the Personal Income Tax Return and controversies in granting some tax deductions

Key words: personal income tax, declaration, property-related tax deduction, social tax deduction

Summary: *This year brings less paperwork for taxpayers as the declaration thinned.*

**D.Yu. Grigorenko.** Certain issues in the Unified Tax on Imputed Income practices

Key words: united tax, municipal contract, retail sales agreement, supply contract, nil return

Summary: *Can a payer of unified tax on imputed income give in a nil return, if the amount of single tax payable is independent of his real income?*

## SOCIAL INSURANCE CONTRIBUTIONS

**O.E. Kirilova.** Social insurance contributions: the recent amendments and the issues that yet not cleared

Key words: unified social tax, insurance contributions, payers, tax unit, insurance premium base, rates, tax-free sums, reporting, payment of insurance premium control

Summary: *Major questions concerning procedure for calculating and payment of insurance premiums are dealt with. Latest amendments, provided by the Federal Law Num. 212-FZ from 24.07.2009 are also taken into account. Considering the fact that insurance premiums in State non-budgetary funds, actually, replaced united social tax, peculiarities of order of its calculation and payment are compared with similar united social tax procedure.*

## TAXES IN QUESTIONS AND ANSWERS

### **Experts of the GARANT's legal counsel office advise**

Commodities transactions: the VAT on above-prices

Summary: *The situation, when one of the cooperating companies applies simplified tax system and other deals with general tax regime is considered.*

Tax accounting of expenses on souvenirs production

Summary: *Are production costs for promotional merchandise with company's logo referred to advertising expenditures or should they be regarded as expenses of representation.*

INTEGRATION

FOREIGN EXPERIENCE

**N.S. Milogolov.** The modern technologies in a fight against the VAT frauds

Key words: VAT, disappearing trader fraud inside/outside the Community, traded services, digital VAT, VLN

*Summary: Because of more frequent cases of VAT frauds in European Community, development of system of levies, based on modern technologies is conducted. Adapted version of one of these could be used for purposes of improving of tax calculation and collection mechanism in Russia.*