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## News Bulletin

# № 04/2014

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**News of the month:****1. PUBLIC AUTHORITIES**

- 1.1. Decree of the President of the Russian Federation dd. 02.04.2014 # 198 “On the procedure of publication of laws and other legal acts of constituent entities of the Russian Federation on the “Official Internet portal of legal information” ([www.pravo.gov.ru](http://www.pravo.gov.ru))”, according to which the publication of regional legal acts on the “Official Internet portal of legal information” ([www.pravo.gov.ru](http://www.pravo.gov.ru)) will be considered as their official publication.

**2. ADMINISTRATIVE LAW**

- 2.1. Federal Law dd. 02.04.2014 # 61-FZ “On the amendments to Article 8.6 of the Code of Administrative Violations of the Russian Federation”, which significantly increased administrative responsibility for damage to land. The maximum penalty for destruction of topsoil as well as for damage to land as a result of mismanagement of pesticides, agrochemicals and other hazardous substances has been increased from two to five thousand rubles for citizens, from four to thirty thousand rubles for officials and from forty to eighty thousand rubles for legal entities. This penalty for individual entrepreneurs has been also increased from four to forty thousand rubles. The maximum penalty for unauthorized removal or moving of topsoil has been increased from one to three thousand rubles for citizens, from three to ten thousand rubles for officials and from thirty to fifty thousand rubles for legal entities.

**3. CIVIL LAW**

- 3.1. Letter of the Federal Service for State Registration, Cadastre and Cartography dd. 14.02.2014 # 14-iskh/01657-GE/14 “On the performance of obligations of the developer for the transfer of dwellings to shared construction participant under all contracts concluded for the construction (creation) of an apartment building and (or) other property”, which contains explanations on separate issues of legislation on participation in joint construction of apartment buildings, taking into account changes of this legislation effective from 01.01.2014.
- 3.2. Letter of the Bank of Russia dd. 10.04.2014 # 06-52/2463 “On the Code of Corporate Governance”, which introduced the Corporate Governance Code recommended to use for joint stock companies, whose securities are admitted to organized trading.

**4. TAX LAW**

- 4.1. Federal Law dd. 02.04.2014 # 52-FZ “On the amendments to Parts 1 and 2 of the Tax Code of the Russian Federation and individual legislative acts of the Russian Federation”, which provides for the payment of property tax for taxpayers who use the simplified tax system and the unified tax on imputed income.



- 4.2. Letter of the Federal Tax Service of Russia dd. 04.04.2014 # GD-4-3/6133@ "On clarifying legislation", according to which the laws of the Russian Federation on taxes and fees shall be applicable in the territories of the Republic of Crimea and Sevastopol city starting from 01.01.2015.
- 4.3. Letter of the Federal Tax Service of Russia dd. 08.04.2014 # SA-4-14/6539 "On the procedure for registering the organization with the tax authority at the location of the real estate during the reorganization of the organization", which contains explanations on the issues of registration of legal entities with the tax authority in case of acquiring by such legal entities ownership of real estate as a result of corporate restructuring. In particular, it is indicated that in the case of corporate restructuring the ownership of real estate is acquired by the legal successor starting from the completion of the reorganization.

## 5. LABOR LAW

- 5.1. Federal Law dd. 02.04.2014 # 56-FZ "On Amendments to the Labor Code of the Russian Federation regarding limiting the size of severance benefits, compensation and other payments in connection with the termination of employment contracts for certain categories of workers", which limits the size of severance and other payments paid severance persons holding managerial positions.

## 6. JUDICIAL PRACTICE AND PROCEDURAL LAW

- 6.1. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 14.03.2014 # 18 "On the amendment to Decision of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 15.12.2004 # 29 "On certain issues of the practice of application of the Federal Law "On insolvency (bankruptcy)", according to which objections to the claims of bankruptcy creditors, based on the omission of limitation period may be raised by any person entitled to this actions in accordance with the Articles 71 or 100 of the Federal Law "On insolvency (bankruptcy)".
- 6.2. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 14.03.2014 # 17 "On individual issues of the contract of redemption leasing", which provides judicial practice in cases pertaining to the contract of redemption leasing, including practice in respect of contracts for symbolic price.
- 6.3. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 14.03.2014 # 16 "On freedom of contract and its limits", which explains cases of application of the legislation of the Russian Federation on the freedom of contract and its limits.
- 6.4. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 04.04.2014 # 23 "On some issues of practice of application of legislation regarding expertise by arbitrazh courts", which contains explanations on matters relating

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to the appointment, conduct and payment of expertise.

- 6.5. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 04.04.2014 # 22 “On some issues regarding the award to recoverer for non-compliance with court act”, which contains explanations on the award of funds to recoverer for non-compliance with court act.
- 6.6. Resolution of the Constitutional Court of the Russian Federation dd. 22.04.2014 # 12-P “On the case of constitutionality of Items 2-6 of Article 13 of the Federal Law “On the circulation of lands of agricultural destination” pursuant to the claim of citizens V.L. Gerasimenko and L.N. Gerasimenko”, which clarifies the procedure for allotment of shares of agricultural land starting from 01.07.2011.
- 6.7. Decision of the Constitutional Court of the Russian Federation dd. 22.04.2014 “On approval of the review of the Constitutional Court of the Russian Federation for the first quarter of 2014”, which approved the review of the Constitutional Court of the Russian Federation of the most important decisions taken by it in the first quarter of 2014. In particular, there are considered decisions on the following issues: setting an administrative fine for legal entities in the sum that is below the lower limit; constitutionality of an international treaty between the Russian Federation and the Republic of Crimea on admission to the Russian Federation the Republic of Crimea and the formation of new subjects of the Russian Federation; order of approval by general meeting of participants of limited liability company a decision to increase its charter capital by additional contributions of participants of the company; securing developer's obligations under agreement on share participation in construction by pledge of constructed building; participation of victims in hearings regarding parole convicted.
- 6.8. “Review of court practice on cases related to providing housing rights in the event when a dwelling house is found unfit and subject to demolition or reconstruction” (approved by the Presidium of the Supreme Court as of 04.29.2014), which summarize court practice on cases regarding protection of rights of tenants of unfit houses.

## 7. INTERNATIONAL LAW

- 7.1. Federal Law dd. 02.04.2014 # 46-FZ “On the ratification of the Convention between the Government of the Russian Federation and the Government of Malta for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income”, which ratified the convention on avoidance of double taxation between the Russian and Malta, signed in Moscow 24.04.2013.
- 7.2. Federal Law dd 02.04.2014 # 48-FZ “On ratification of the Protocol on the application of the Treaty on the free trade zone as of 18.10.2011 between the Parties to it and the Republic of Uzbekistan”, which ratified the protocol on the application of the Treaty on the free trade zone as of 18.10.2011 signed 31.05.2013 in Minsk. This protocol, in particular, provides for the abolition of import duties in mutual trade between the countries of the Customs Union and Uzbekistan.

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