



Piksin & Partners

Legal Services

Tel.: +7(495) 913-68-28

e-mail: info@piksin-partners.ru

Fax: +7(495) 913-68-48

web: www.piksin-partners.ru

Derbenevskaya quay, 11, building «B», office B1401, Moscow, Russia,
115114

News Bulletin

№ 11/2013

News of the month:

1.	Public Authorities	01
2.	Civil Law.....	01
3.	Tax Law.....	01
4.	Administrative Law	01
5.	Judicial Practice and Procedural Law.....	02

This information bulletin is a review of certain legislative developments. Information contained herein is not comprehensive and should not be treated as a legal advice. The readers should seek the advice of advocates and lawyers of our firm in case any questions arise.

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

- 1.1. Resolution of the Government of the Russian Federation dd. 18.11.2013 # 1038 "On the Ministry of construction, housing and utilities of the Russian Federation", which approved the statute on Ministry of construction, housing and utilities of Russia.

2. CIVIL LAW

- 2.1. Federal Law dd. 02.11.2013 # 293-FZ "On the actuarial activities in Russia", according to which requirements for the implementation of actuarial activities in the Russian Federation are established starting from 01.01.2015. In particular, it is determined that the actuarial work is analysis and quantitative financial risk assessment and (or) analysis of financial liabilities due to the presence of risk, as well as development and evaluation of methods of financial risk management. Objects of mandatory actuarial activities are: activity of the Bank of Russia in the development of insurance rates for compulsory insurance, activities of private pension funds, insurance companies and mutual insurance companies.

3. TAX LAW

- 3.1. Federal Law dd. 02.11.2013 # 307-FZ "On amending article 12 of the first part and chapter 30 of the second part of the Tax Code of the Russian Federation", which prescribes the assessment of taxes on property of organizations in relation to certain property on the basis of the cadastral value of real estate. This procedure for calculating property tax based on the cadastral value of real property shall enter into force on 01.01.2014.
- 3.2. Federal Law dd. 02.11.2013 # 301-FZ "On amendments to certain legislative acts of the Russian Federation", which sets the characteristics to define income and expenses for the purposes of taxation of consumer cooperatives and microfinance institutions.
- 3.3. Letter of the Federal Tax Service of Russia dd. 31.10.2013 # CA-4-9/19592 "On sending the review of practice of taxpayers' complaints processing and tax disputes in courts regarding unjustified tax benefit", which provides an overview of schemes for obtaining an unjustified tax benefit, which were identified by the results of consideration of tax disputes for 9 months of the year 2013. The review also lists the circumstances, the totality of which allow to prove the fact of the taxpayer undue benefits.

4. ADMINISTRATIVE LAW

- 4.1. Federal Law dd. 02.11.2013 # 285-FZ "On amendments to the Code of Administrative Offences and article 3 of the Federal Law "On amending the Federal Law "On the road safety" and the Code of Administrative Offences", which stiffens the administrative responsibility for violation of antitrust laws. Also it is established the administrative responsibility for failure



or late submission to the antimonopoly authority at its request information necessary for calculating the amount of the administrative penalty, as well as for submission for the same purpose in the antimonopoly authority deliberately false information. From 2 months to 1 year is increased limitation period for the imposition of administrative sanctions for failure or late submission of information to the antimonopoly authority necessary to calculate the amount of the administrative penalty.

5. JUDICIAL PRACTICE AND PROCEDURAL LAW

- 5.1. Review of the Supreme Court practice for the second quarter of 2013 (approved by the Presidium of the Supreme Court as of 20.11.2013), which provides clarification of some issues raised in the court practice of the Supreme Court in the second quarter of the year 2013.
- 5.2. Resolution of the Constitutional Court of the Russian Federation dd. 19.11.2013 # 24-P “With regard to case on the constitutionality of the provisions of part one of the article 10 of the Criminal Code, the second part of the article 24, the second part of the article 27, the fourth part of the article 133 and the article 212 of the Criminal Procedure Code of the Russian Federation in response to complaints from citizens S.A. Borovkov and N.I. Morozova”, which contains the legal position that the person against whom the criminal case was dismissed at the pretrial stage of the criminal proceedings in connection with the removal of the correspondence crime from the criminal law by new law, shall has the right to go to court to exercise his/her right to judicial protection.