



# Piksin & Partners

Legal Services

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

e-mail: [info@piksin-partners.ru](mailto:info@piksin-partners.ru)

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

web: [www.piksin-partners.ru](http://www.piksin-partners.ru)

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

## News Bulletin

# № 10/2012

### News of the month:

1.	Public Authorities .....	01
2.	Tax Law .....	01
3.	Antitrust legislation .....	02
4.	Civil Law .....	02
5.	Criminal Law .....	03
6.	Judicial Practice.....	03

---

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. Order of the Federal service for financial monitoring of 03.09.2012 # 301 "On amendments to the order of the Federal service for financial monitoring of February 17, 2011. # 59" which specifies requirements to the procedure of identification of clients and beneficiaries, including consideration of the degree (level) of risk of the client's operations for the purpose of legalization (laundering) of incomes, obtained by criminal means and the financing of terrorism.
- 1.2. Decision of the Government of the Russian Federation of 25.10.2012 # 1096 "On approving of the list of goods that cannot be placed under the customs procedure of free customs zone" which specifies the list of goods that cannot be placed under the customs procedure of free customs zone since 01.01.2013.
- 1.3. Decision of the Government of the Russian Federation of 26.10.2012 # 1101 "On the uniform automated information system of the Unified register of domain names, indexes pages of sites in the public information-telecommunications network "Internet" and network addresses to identify sites in the public information-telecommunications network «Internet», containing information, the dissemination of which is forbidden in the Russian Federation" which regulates the procedure for enabling web-site in the register of sites with information, the dissemination of which is prohibited in the Russian Federation.

### 2. TAX LAW

- 2.1. Order of the Ministry of Finance of the Russian Federation of 21.08.2012 # 115n "On the amendments to the list of states and territories granting a beneficial regime of taxation without disclosing information on the carried out financial operations (offshore zones) approved by Order of the Ministry of Finance of the Russian Federation of November 13, 2007 # 108n" which excluded Cyprus from the «black» list of offshore zones.
- 2.2. Federal Law of 02.10.2012 # 162-FZ "On the amendments to articles 251 and 294 of part 2 of the Tax code of the Russian Federation" which gave privileges in respect of profit tax for certain categories of taxpayers, carrying out activity in the sphere of agricultural insurance.
- 2.3. Federal Law of 02.10.2012 # 155-FZ "on the ratification of the Convention between the Government of the Russian Federation and the Government of the Argentine Republic on the avoidance of double taxation for the taxes on incomes and capital" which ratifies the Convention between the Government of the Russian Federation and the Government of the Argentine Republic on the avoidance of double taxation for the taxes on incomes and capital signed 10.10.2001 in Buenos Aires
- 2.4. Federal Law of 02.10.2012 # 156-FZ "On the ratification of the Agreement between the Government of the Russian Federation and the Government of the Latvian Republic on the

---

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.

---



avoidance of double taxation and prevention of evasion of payment of taxes for the taxes on incomes and capital” which ratifies the Agreement between the Government of the Russian Federation and the Government of the Latvian Republic on the avoidance of double taxation and prevention of evasion of payment of taxes for the taxes on incomes and capital signed 20.12.2010 in Moscow.

- 2.5. Federal Law of 02.10.2012 # 167-FZ “On the ratification of the Protocol on the amendments to the Agreement between the Russian Federation and the Swiss Confederation on the avoidance of double taxation for the taxes on incomes and capital signed in Moscow 15.11.1995” which ratifies the Protocol on the amendments to the Agreement between the Russian Federation and the Swiss Confederation on the avoidance of double taxation for the taxes on incomes and capital signed in Washington 24.09.2011. The Protocol added the mentioned Agreement by article 25a “Exchange of information”, which provisions conform to the recommendations of the Organization for economic cooperation and development (OECD) and provide the exchange of information between the tax authorities of Russia and Switzerland, including information at the disposal of banks, credit organizations, nominees, agents or trustees.

### **3. ANTITRUST LEGISLATION**

- 3.1. Order of the Federal antimonopoly service of 24.08.2012 # 548 “On the approving of the Methodology of determination of unreasonably high and unreasonably low price of service of credit organization” which determines the methodology of valuation and analysis of prices of bank services for the purposes of determination of unreasonably high and unreasonably low price of credit organization service.
- 3.2. Decision of the Presidium of the Federal antimonopoly service of Russia of 05.09.2012 in respect of the case № 8-26/4 “On qualification of actions of credit and insurance organizations in the framework of the treaties of collective insurance of life and health of borrowers», which defined, that the granting of the loan under the condition of obligatory conclusion of contract of personal insurance by the borrower does not satisfy the requirements of the Law of the Russian Federation «On protection of consumer rights».

### **4. CIVIL LAW**

- 4.1. Regulation on the reorganization of credit organizations in the form of a merger and incorporation (approved by the Bank of Russia of 29.08.2012 # 386-P) which renew the requirements for order of state registration of credit organizations created by reorganization in the form of a merger or incorporation.
- 4.2. Federal Law of 02.10.2012 # 166-FZ “On the amendments to the Fundamentals of the legislation of the Russian Federation on the notary system and some of legislative acts of the Russian Federation” which provides for the creation by the Federal notarial chamber of “Unified information notary system”. The Unified information notary system will include the following registers: certified wills and notification about cancellation of wills; certified powers of

---

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.

---



attorney and notification about cancellation of powers of attorney; open hereditary cases authenticated marriage contract; notification on pledge of movable property. Information about the facts of identity, change or cancellation of wills and more detailed information on pledge of movable property must be made available to all interested parties, in particular, via the Internet. In addition, it is stipulated the procedure for the registration of notices on pledge of movable property, and the order of use of electronic signature of a notary and it is specified a concept of privacy of wills. The Law shall enter into force from 10.01.2014, with the exceptions for the entering into force at a later date certain provisions concerning certain aspects of the functioning of the Unified information notary system and the legal consequences of registration of a notice of the pledge of movable property.

- 4.3. Order of the Federal Service for Financial Markets of 30.08.2012 # 12-78/pz-n "On the approving of the procedure of opening and keeping of custody account and other accounts by depositories" which regulates the procedure carried out in accordance with the Federal law "On securities market" of opening and keeping of custody account and other accounts by depositories.

## 5. CRIMINAL LAW

- 5.1. Federal law of 16.10.2012 # 172-FZ "On the amendments to the article 73 of the Criminal code of the Russian Federation" which expands the list of grounds under which a suspended sentence shall not be given by court.

## 6. JUDICIAL PRACTICE

- 6.1. Resolution of the Constitutional Court of the Russian Federation of 16.10.2012 # 22-P «On the case about the verification of constitutionality of the provisions of the second paragraph of the article 2 and the first part of the article 32 of the Criminal procedure code of the Russian Federation in connection with the claim of the citizen S.A. Krasnoperov», according to which the first part of the article 32 of the Criminal procedure code of the Russian Federation is recognized as inconsistent with the Constitution of the Russian Federation in the part that does not let to determine unambiguously territorial jurisdiction of criminal cases of the private prosecution in respect of crimes committed by citizens of the Russian Federation against citizens of the Russian Federation outside Russia.
- 6.2. Resolution of the Plenum of the Supreme Court of the Russian Federation of 18.10.2012 # 21 "On the administration by courts of the legislation on responsibility for violations in the area of protection of the environment and use of natural resources" which defined legal position on the issues of bringing to responsibility for the commission of unlawful actions against the environment and use of natural resources.
- 6.3. Resolution of the Presidium of the High Arbitrazh Court of the Russian Federation of 04.09.2012 # 6439/12 in respect of the case # A82-5051/2011 which defined legal position, that the insurer of harm-doer shall pay to the insurer of injured person penalty for delay of return of the insurance compensation.

---

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.

---



- 6.4. Resolution of the Presidium of the High Arbitrazh Court of the Russian Federation of 30.07.2012 # 991/12 in respect of the case # A53-19443/2010 which defined legal position, that imposing disadvantageous services to consumers is recognized as abuse, even if the person is not dominant in the market of such services.
- 6.5. Resolution of the Presidium of the High Arbitrazh Court of the Russian Federation of 24.07.2012 # 2598/12 in respect of the case # A40-45684/11-99-202 which defined legal position regarding questions of determination by court of amount of expenses for payment of services of representative.
- 6.6. Resolution of the Presidium of the High Arbitrazh Court of the Russian Federation of 17.07.2012 # 2683/12 in respect of the case # A60-25348/2010 which defined legal position, that in the case of recognition contract of lease of land plot as invalid in connection with violations of the rules for granting land plot for housing construction, correspondent expenses of developer will not be compensated.
- 6.7. Survey of rulings of the Presidium of the High Arbitrazh Court of the Russian Federation on topical issues of private law (on the basis of publications on the website of the High Arbitrazh Court of the Russian Federation in September 2012). The High Arbitrazh Court of the Russian Federation has prepared another compilation of the main findings contained in the rulings of the Presidium of the High Arbitrazh Court of the Russian Federation on specific cases and relating to the issues of private law, in particular on the following issues: legal assessment of the consequences of unlawful write-off of the issuer or the registrar of the shares from account of the owner and transferring them to another account; definition of the beginning of the limitation period for claims to subsidiary debtor; definition of the beginning of the limitation period for any claims in respect of challenging the registered right; some issues of validity of contract of pledge; questions of the legality of inclusion in the state contract conditions concerning the termination of the counter-cash requirements; conflicts arising in the application of the basic principles of definition of a rent charge for the lease of land plots in state or municipal property; questions of estimation by the arbitrazh court of the adequacy and mutual connections of the evidence in their totality; grounds for unilateral termination of the contract of technological connection of power receivers and warm receivers; questions of definition of the contract of lease of the property as a major transaction for the purposes of accounting; questions of refuse for developer of compensation of losses in the case, when he was aware of the illegality of his actions and the illegality of act of administration on granting the land plot for housing construction.