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News Bulletin

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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. Federal Constitutional Law dd. 05.02.2014 # 3-FKZ “On the Supreme Court of the Russian Federation”, which appeared in connection with the merger of the High Arbitrazh Court of the Russian Federation and the Supreme Court of the Russian Federation and in accordance with which the Supreme Court recognized the supreme judicial body for civil cases, cases for economic disputes, criminal, administrative and other cases under the jurisdiction of the courts of general jurisdiction and arbitrazh courts. The Supreme Court will be located in St. Petersburg. In order to interact with public authorities located in Moscow, there will be a representative office of the Supreme Court in Moscow.
- 1.2. Letter of the Federal Tax Service of Russia dd. 31.01.2014 # SA-4-14/1645@ “On submitting the legal positions regarding state registration of legal entities and individual entrepreneurs”, according to which the legal position of the tax authorities in respect of the state registration of legal entities and individual entrepreneurs posted on the web-site of the FTS of Russia.
- 1.3. Federal Law dd. 21.02.2014 # 18-FZ “On amendments to the Article 32 of the Federal Law “On noncommercial organizations”, which sets the additional grounds for unscheduled inspections of non-profit organizations, for which there is evidence of violation of the legislation of the Russian Federation.

2. ADMINISTRATIVE LAW

- 2.1. Federal Law dd. 03.02.2014 # 6-FZ “On amendments to the Code of Administrative Offences of the Russian Federation”, according to which failure to use agricultural land plots in accordance with its intended purpose will be imposed by administrative fine calculated as a percentage of the cadastral value of the land plot.

3. CIVIL LAW

- 3.1. Newsletter of the Federal Antimonopoly Service of Russia dd. 06.02.2014 # AD/3939/14 “On the application of certain provisions of the Federal Law “On protection of competition” dd. 26.07.2006 # 135-FZ”, in which the FAS of Russia informed about changes in antimonopoly control of transactions and other actions of financial institutions.

4. TAX LAW

- 4.1. Letter of the Federal Tax Service of Russia dd. 03.02.2014 # GD-4-3/1692@ “On taxation of insurance indemnity under agreement for insurance of risk”, which contains the legal position of the tax authorities that the amount of insurance compensation received by the organization under agreement for insurance of risk related to securities transactions is subject to income tax.



5. JUDICIAL PRACTICE AND PROCEDURAL LAW

- 5.1. Resolution of the Presidium of the High Arbitrazh Court of the Russian Federation dd. 05.11.2013 # 8545/13, in which the Russian High Arbitrazh Court recognized as independent enforcement document the resolution on collecting insurance premiums from property of the payer in the absence of information about his/her accounts. Thus, the Presidium of the High Arbitrazh Court of Russia filled gaps in the Law on enforcement proceedings. This law did not define the specific form of enforcement document addressed to bailiff from the supervisory authority in the absence of information on the accounts of payers of insurance premiums.
- 5.2. Resolution of the Constitutional Court of the Russian Federation dd.25.02.2014 # 4-P “On the case of constitutionality of a number of provisions of Articles 7.3, 9.1, 14.43, 15.19, 15.23.1 and 19.7.3 of the Code of Administrative Violations of the Russian Federation pursuant to the request of the Arbitrazh Court of the Nizhny Novgorod Province and appeals of limited liability companies “Barishkinskiy miasokombinat” and “VOLMET”, open joint-stock companies “Zavod Rekond”, “Ekspluatatsionno-technicheskiy uzel sviazi” and “Elektronkomplex”, closed joint-stock companies “Geotekhnika P” and “RANG” and the state-run public health institution of the Udmurt Republic “Child Care City Hospital # 3 Neyron” of the Ministry of Public Health of the Udmurt Republic”, wherein the Constitutional Court of the Russian Federation recognized that provisions of Part 1, Article 7.3 , Article 9.1 of Part 1 , Part 1 of Article 14.43 , paragraph 2 of Article 15.19 , sections 2 and 5 of Article 15.23.1 and Article 19.7.3 of the Code of Administrative Violations of the Russian Federation are inconsistent with requirements of the Constitution of the Russian Federation. These articles establish the minimum size of administrative fines applicable to legal entities who committed administrative offenses stipulated in these articles. In this fact pattern, the courts can impose administrative fines for legal entities below the lower limit even if such limit (in the amount of hundred thousand rubles) stipulated by the law.
- 5.3. Review of the Supreme Court of the Russian Federation of the practices of processing by courts of the cases pertaining to employment of citizens in the regions of the Far North and localities of similar status (approved by the Presidium of the Supreme Court of the Russian Federation on 26.02.2014), which contains the legal practice in respect of labor disputes involving citizens working in the Far North and equated localities.