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Information Sheet

No. 05/2016

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News of the month:**1. CONSTITUTIONAL SYSTEM**

- 1.1. The Federal Law No. 124-Φ3 dd. 01.05.2016 “On Amending Articles 14 and 30 of the Federal Law “On Citizenship of the Russian Federation” amended the legislation on citizenship providing for the possibility of foreign individual entrepreneurs carrying out business activity in the Russian Federation continuously for at least three years to apply for RF citizenship in the simplified order, if the amount of annual taxes and duties (except for personal property tax, land tax, transport tax, state duty and refunded amounts of overpaid taxes and fees) and insurance premiums to the Pension Fund of Russia they pay during this period is at least 1 million rubles. Now, foreign qualified experts and foreign graduates of Russian educational organizations working in the Russian Federation for at least three years will be able to apply for RF citizenship in the simplified order only if the employer pays insurance premiums to the Pension Fund of Russia with regard to the foreign citizen during this period.

2. FUNDS AND TAXES

- 2.1. The Federal Law No. 134-Φ3 dd. 01.05.2016 “On Amending Article 102 of Part 1 of the Tax Code of the Russian Federation” amended the list of exceptions from the tax secret provided for by Article 102 of the Tax Code of the Russian Federation with the addition of some information about organizations – taxpayers since most of it is in the public domain (thus, namely, the current legislation established an obligation to publish information on financial statements of separate categories of legal entities in the media). In this regard, according to the adopted Law, the following information (relating to the calendar year preceding the year of posting this information on the Internet) is not a tax secret: average list number of employees; paid amounts of taxes and duties (without amounts paid due to import of goods to the EEU customs territory and as a tax agent); agreement values and expenses according to financial statements. This information will be posted on the official web-site of the Federal Tax Service of Russia. It is also established that information to be posted is not provided upon request, except for the cases provided for by the Federal Laws.

3. CRIMINAL LAW

- 3.1. The Federal Law No. 139-Φ3 dd. 01.05.2016 “On Amending the Criminal Code of the Russian Federation and Separate Legislative Acts of the Russian Federation in Terms of Establishment of Criminal Liability for Violating the Requirements of the Legislation on Interest Participation in the Construction of Multi-apartment Houses and (or) Other Real Property Objects” added Article 200.3 to Article 22 of the Tax Code and established liability for attracting individuals’ funds in violation of the requirements of the legislation of the Russian Federation on interest participation in the construction of multi-apartment houses and (or) other real property objects.

4. COURT ORDERS AND PROCEDURAL LEGISLATION

- 4.1. In Ruling No. 220-O dd. 09.02.2016 the Constitutional Court of the Russian Federation

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revealed the meaning of the provisions of par. 6 of Article 181.4 of the Civil Code of the Russian Federation. According to the disputed provisions, a person disputing resolution of the meeting shall notify members of the corresponding civil and legal society of the intention to file a lawsuit in writing in advance and provide other information relevant to the case. Members of the corresponding civil and legal society who do not join such a lawsuit in the manner established by the procedural legislation, including the ones with other grounds for disputing such a resolution, shall not be further entitled to turn to court with a request to dispute such a resolution, unless the court recognizes such grounds as valid. The Constitutional Court noted that a failure to provide the required information itself (if a person disputing resolution of the meeting used in advance all the available forms of notification of other members of the civil and legal society of the intention to file such a lawsuit, but failed to provide such information to each member of the civil and legal society personally through no fault of his/her) cannot serve as an obstacle for the court to accept a lawsuit to proceedings.

- 4.2. The Federal Law No. 137-Φ3 dd. 01.05.2016 “On Amending Article 153.1 and 159 of the Arbitration Procedural Code of the Russian Federation” added a provision to the Arbitration Procedural Code of the Russian Federation according to which if the court with the assistance of which the person participating in the case and other participants of the arbitration process can participate in court hearing using video conferencing systems is the court of general jurisdiction, the arbitration court considering the case shall make determination on holding such a court hearing in accordance with Articles 184 and 185 of the Arbitration Procedural Code of the Russian Federation. Copy of determination of the arbitration court shall be sent to the court of general jurisdiction ensuring holding of a court hearing using video conferencing systems in accordance with Article 155.1 of the Civil Procedural Code of the Russian Federation.