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## News Bulletin

# № 01/2014

### News of the month:

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

- 1.1. Direction of the Bank of Russia dd.25.10.2013 # 3089-U “On the procedure for supervision over bank groups” where stipulates the procedure for supervision of banking groups.
- 1.2. Letter of the Federal Antimonopoly Service of Russia dd. 31.12.2013 # ATS/54346/13 “On the application of part 1 of article 10 of the Federal Law “On protection of competition”, which consists of recommendations regarding investigations by the antimonopoly authority cases of establishing monopolistically high prices.
- 1.3. Order of the Federal Financial Monitoring Service dd. 09.01.2014 # 2 “On amendments to the Order of the Federal Service for Financial Monitoring dd. 08.05.2009 # 103 “On approval of the Recommendations on the development of criteria for the identification and determination of indicators of unusual transactions”, which fleshed out a list of indicators of unusual transactions, the implementation of which may be aimed at the legalization of “criminal” income.
- 1.4. Order of Ministry of Economic Development of Russia dd. 03.10.2013 # 570 “On approval of the Administrative Regulations on the provision by the Federal Agency for State Property Management of public services for granting of land under federal ownership for purposes connected with the construction”, which governs the procedure for granting land under federal ownership to legal entities for construction purposes.
- 1.5. Order of Ministry of Economic Development of Russia dd. 03.10.2013 # 572 “On approval of the Administrative Regulations on the provision by the Federal Agency for State Property Management of public services for granting of land under federal ownership for purposes not related to construction”, which governs the sequence of administrative procedures for granting land from federal ownership for purposes not related to the construction.

**2. CIVIL LAW**

- 2.1. Direction of the Bank of Russia dd. 16.01.2014 # 3174-U “On determining the list of systemically important credit institutions” which establishes procedure for subsuming credit institution under category of systemically important credit institutions. It is also contemplated that the list will be reviewed annually by the Bank of Russia.

**3. TAX LAW**

- 3.1. Information of the Russian Ministry of Finance “List of cases for statutory audit of accounting (financial) statements for the year 2013 (according to the legislation of the Russian Federation)”, which consists of list of cases for statutory audit of accounting (financial) statements for the year 2013.



- 3.2. Letter of the Federal Tax Service of Russia dd. 23.12.2013 # SA-4-7/23196 “On tax audits”, according to which in order to improve the efficiency of tax audits recommendations are given concerning evidencing by the tax authorities of compliance with procedures of requesting documents from taxpayers

#### 4. JUDICIAL PRACTICE AND PROCEDURAL LAW

- 4.1. Information letter of the Presidium of the High Arbitrazh Court of the Russian Federation dd. 10.12.2013 # 162 “Review of the arbitrazh courts' practice in respect of application of articles 178 and 179 of the Russian Civil code”, which provides guidance on the application of the rules on the invalidity of transactions made under the influence of error in substantia, fraud, coercion, menace or unfavorable circumstances. In particular, it is recommended the following guidelines: the list of grounds for invalidation of the transaction contained in the Article 178 of the Russian Civil code is exemplary; confusion about the legal consequences of the transaction is not grounds for invalidation under Article 178 of the Russian Civil code; transaction made under the influence of deception may be invalidated only if the deception of the victim (his error regarding the transaction) is the reason for him to enter into such a transaction; use of violence (which is one of the grounds for invalidation of the transaction under Article 179 of the Russian Civil code) can be confirmed not only by the fact of presence of criminal case; threat to exercise the right is ground for invalidation of the transaction, if under the influence of the threat a person made the transaction not associated with the specified right.
- 4.2. Letter of the Federal Tax Service of Russia dd. 24.12.2013 # SA-4-7/23263 “On the direction of review of practice of consideration of tax disputes by the Presidium of the High Arbitrazh Court of the Russian Federation, the Supreme Court of the Russian Federation and the interpretation of the legislation on taxes and duties contained in the decisions of the Constitutional Court of the Russian Federation for the year 2013”, which provides an overview of the practice of considering tax disputes in the higher courts in the year 2013.
- 4.3. 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 December 2013). 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 related to the issues of private law, in particular on the following issues: transfer of real estate under fiduciary management agreement; interruption of limitation period for the claim for the recovery of the lost shares; reduction of the penalty, which is clearly disproportionate to the consequences of the breach; the buyer's failure to pay for goods in the disputed part; assignment by landholder of land under state or municipal property without the consent of land owner; recovery of damages from law office caused as a result of the provision of low-quality legal services; establishment by bank a fee for early repayment of credit.
- 4.4. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 25.12.2013 # 97 “On some issues related to salary of bankruptcy manager in bankruptcy

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cases”, which contains explanations on certain matters relating to the bankruptcy manager’s fee in cases of insolvency (bankruptcy), in particular, as follows: bankruptcy manager has the right to remuneration in bankruptcy cases, which consists of a fixed amount and the amount of interest; payment of remuneration as a lump sum as well as the amount of interest refers to current payments of the first stage in any bankruptcy procedure no matter for what procedure the remuneration accrued; cancellation of the judicial act approving the bankruptcy manager or bankruptcy proceedings itself does not preclude bankruptcy manager right to remuneration for the period prior to the date of such cancellation; if the arbitration manager improperly performed his duties, the amount due to him as a fixed amount of remuneration and interest remuneration may be commensurately reduced; bankruptcy manager may not pay himself interest remuneration prior to determining its size in the appropriate judicial act; bankruptcy manager has the right to assign his claim for payment of remuneration to another person; such claim is inherited upon the death of the bankruptcy manager .

- 4.5. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 25.12.2013 # 98 “On amendments to the Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 17.11.2011 # 73 “On some issues of practical application of the rules of the Russian Civil code regarding the lease agreement”, which explains the various disputes from contracts of lease of real estate concluded on March 2 and 3, 2013. These explanations were caused by repeated changes of current legislation in early March 2013 in respect of presence/absence of the need for state registration of lease agreements.
- 4.6. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 25.12.2013 # 99 “On procedural terms”, which contains explanations of the order of application of the procedural deadlines in the arbitration process. The explanations affect in particular the following issues: calculation of procedural deadlines, including in respect of cases where the trial or proceeding has to be made from the very beginning; the determination of the length of time for the timely fulfillment of certain procedural actions to eliminate the circumstances which were the reason for leaving the claim without movement; court adjournment and stay of proceedings; extension of term of proceedings; calculation and recovery of limitation period for appeal court acts.
- 4.7. Resolution of the Plenum of the High Arbitrazh Court of the Russian Federation dd. 25.12.2013 # 96 “On some issues of practice dealing with disputes relating to the determination of the customs value of goods imported into the customs territory of the Customs Union”, which clarified some issues related to determining the customs value of imported goods.
- 4.8. Order of the Judicial Department of the Supreme Court of the Russian Federation dd. 25.12.2013 # 257 “On approval of the Regulation on notification of participants in proceedings via SMS messages”, which approved the regulations for SMS notifications of participants about proceedings.
- 4.9. Resolution of the Plenum of the Supreme Court of the Russian Federation dd. 28.01.2014 # 2 “On the application of provisions of chapter 47.1 of the Russian Criminal Procedure Code, governing the production in cassation court”, which contains explanations about the features

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of criminal cases in the court of cassation.

## **5. INTERNATIONAL LAW**

- 5.1. “Practical recommendations for the parties and other persons involved in the case”, approved by the Court of the Eurasian Economic Community, 01.27.2014, which contains recommendations concerning proceedings before the Court of the Eurasian Economic Community.

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