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## News Bulletin

# № 09/2012

### News of the month:

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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.

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**News of the month:****1. TAX LAW**

- 1.1. Letter of the Federal Tax Service dd. 30.08.2012 # OA-4-13/14433@ “On the preparation and submission of documents for the purpose of tax control” which sets recommendations in respect of preparation and submission for tax authorities of documents related to controlled agreements.
- 1.2. Direction of the Bank of Russia dd. 24.08.2012 # 2867-U “On the amendment of the Direction of the Bank of Russia dd. 12.11.2009 # 2332-Y “On the list, forms and procedure of compiling and submission of the reporting forms of credit organizations in the Central Bank of the Russian Federation”, which introduces from 01.10.2012 new requirements for the procedure of drawing up data reporting by credit organizations.

**2. CIVIL LAW**

- 2.1. Order of the Federal Service for Financial Markets dd. 28.06.2012 # 12-52/pz-n “On the approval of the procedure of registration in the register of holders of securities of the pledging of personalized issue-grade securities and introduction of changes to the register pertaining to the transfer of rights for the pledged personalized issue-grade securities”, which approved a new order of registration of pledging of personalized issue-grade securities and reflecting the correspondent information in register of holders of securities.
- 2.2. Order of the Federal Service for Financial Markets dd. 24.05.2012 # 12-32/nz-n “On the approval of the Regulation on the internal control of a professional participant of the securities market”, which approved a new regulation on the internal control of a professional participant of the securities market.
- 2.3. Decision of the Government of the Russian Federation dd. 10.09.2012 # 908 “On the approval of the Regulation on the placing of information of purchase on the official website”, which stipulates rules for certain categories of legal entities of placing of information in respect of purchase.

**3. JUDICIAL PRACTICE**

- 3.1. Ruling of the Presidium of the High Arbitrazh Court of the Russian Federation dd. 10.07.2012 # 6791/11 which stipulates that expenses for bank guarantee granting are included in litigation expenses.
- 3.2. 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 August 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: restoring the situation existed before violation of law; questions of presentment; declaration of ownership in the view of acquisitive prescription; questions of real estate disposition; questions related to liability under guarantee agreements.

- 3.3. Resolution of the Plenum of the Supreme Court of the Russian Federation dd. 27.09.2012 # 19 «On the application by courts of legislation on necessary defense, and causing harm when apprehending a person who has committed a crime», which defined legal position that defender has the right to inflict to abuser an injury of any gravity and compound in the process of protection from socially-dangerous infringement accompanied with violence endangering of defendant's or another person's life or accompanied with direct threat of such violent use.

#### **4. INTERNATIONAL LAW**

- 4.1. Decision of the Eurasian Economic Community Court dd. 05.09.2012 "On the recognition of clause 1 of Decision of the Customs Union Commission dd. 17.08.2010 # 335 as not complying with the relevant international treaties that are effective in the framework of the Custom Union and the Uniform economic space: the Eurasian Economic Community Court made the first decision upon an application of business unit. This Decision recognized as unlawful the clause of the Decision of the Customs Union Commission which kept in force a supplement obligation for Russian companies to declare certain goods exported to other countries of the Custom Union.