

Maksim Goldin

## Review of Meetings of the Government of the Russian Federation in December 2012

*In December 2012, at the meetings of the Presidium of the Government of the Russian Federation the issues of introduction of mandatory pre-trial procedure for appealing by taxpayers against all the non-normative acts of tax authorities, as well as amendments to Federal Law No. 402-FZ of December 6, 2011 on Accounting were discussed.*

On **December 7**, at the meeting of the Government of the Russian Federation draft Federal Law “On Amendment of Part I of the Tax Code of the Russian Federation and Recognition as Null and Void of Article 1 (53) of Federal Law No. 229-FZ of July 27, 2010 “On Amendment of Part I and Part II of the Tax Code of the Russian Federation and Some Other Statutory Acts of the Russian Federation, as well as Recognition as Null and Void of Individual Statutory Acts (Provisions of Statutory Acts) of the Russian Federation in Connection with Settlement of the Debt on Payment of Taxes, Duties, Penalties and Fines and Some Other Issues of Tax Administration””.

By amendments to the Tax Code of the Russian Federation, a mandatory pre-trial procedure for appealing by taxpayers against all the non-normative acts of tax authorities is introduced. According to the concept of the architects of the draft law, it is aimed at upgrading of such a procedure for pre-trial settlement of disputes between tax authorities and taxpayers as was set by the existing legislation on taxes and duties, reduction of the load on the judicial system and ensuring of consistency between the pre-trial and trial stages of settlement of such disputes.

On **December 13**, at the meeting of the Government the draft federal law on Amendment of Federal law No. 402-FZ of December 6, 2011 on Accounting was discussed. By amendments, the following changes and additions are introduced:

1. Released from carrying out mandatory book-keeping are individual entrepreneurs and persons engaging in private practice if in accordance with the legislation of the Russian Federation on taxes and duties they keep record of revenues and expenditures and (or) other items of taxation or physical parameters typical of the specific type of business activities. It is to be noted that in accordance with Section 26.3 of the Tax Code of the Russian Federation such indices are accounted for by individual entrepreneurs which use the uniformed imputed income tax.
2. A provision is introduced to the effect that it is inadmissible to accept for book-keeping purposes documents certifying facts of business activities which never took place, as well as fraudulent and imaginary transactions (Article 9). In Article 10, a ban is imposed on recording in ledgers fraudulent and imaginary items of book-keeping. Deemed as an imaginary item is a non-existent item recorded just pro-forma in ledgers (for example, foregone costs and non-existing liabilities), while fraudulent items mean an item which is shown in ledgers for cover-up purposes instead of another one.
3. Accounting (financial) statements are to be prepared on the basis of the data included in ledgers. It is to be noted that book-keeping other than ledgers is inadmissible. Thus, it is explicitly stated that any shadow reporting is illegal.