

May

2015

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- 15** Declaration for the 1Q 2015:
- WHT calculation (forms 101.03, 101.04);
 - PIT and Social tax (forms 200.00, 210.00);
 - VAT (form 300.00);
 - payment to compensate for historical costs, if the payment size exceeds 10 000 MCI's (form 560.00);
 - export rent tax (form 570.00);
 - mineral extractions (form 590.00);
 - payment for usage of surface water resources (form 860.00);
 - payment for environmental emissions (form 870.00).


- 20** Reporting:
- current payments on land and property tax as of May 1, 2015 (form 701.01);
 - excise tax and calculation of structural units for March 2015 (forms 400.00, 421.00);
 - signature and commercial discovery bonus, if payment date occurred in March 2015 (form 510.00).

- 20**
- indirect taxes (VAT and excise) on imported goods from CU countries for April 2015 (forms 320.00 and 328.00).

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- 20** Payment for:
- excise tax for April 2015;
 - import VAT in CU countries due for April 2015.

- 25** 1Q 2015 payments for:
- VAT;
 - export rent tax;
 - tax on mineral extractions;
 - surface water resources usage fee;
 - environmental emissions;
 - payment to compensate for historical costs, if the payment size exceeds 10 000 MCT's.

- 25** Payments for:
- CIT advance payments due for May 2015;
 - WHT due for April 2015;
 - payroll taxes (PIT, Social Tax) due for April 2015;
 - contributions (OPP, SC) due for April 2015;
 - land tax due on May 25, 2015;
 - property tax due on May 25, 2015;
 - usage of land plots due on May 25, 2015;
 - external visual advertising fee due for April 2015.

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Are You aware of international taxation changes?

Dubai was excluded from the list of states with privileged taxation (the "black list")

As part of benefits from this exclusion, starting from 1 January 2015 income payments to Dubai residents should be subject to general withholding tax rules (as previously such income was subject to maximum tax rates and exemption from the tax under domestic legislation was not allowed). This also ceases application of CFC Rules to subsidiaries registered in Dubai and allows to apply differential for transfer pricing purposes.

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