



14th of April 2021

## Russian Legislation Update

### ACCOUNTING AND TAX

#### Updated procedure for electronic document storage and electronic record keeping

The Ministry of Digital Development, Communications and Mass Media of the Russian Federation has prepared a draft law on improvement of the procedure for storing and transferring electronic documents:

1. Electronic documents will be allowed to be stored centrally with accredited organizations;
2. The Ministry proposes to introduce a ban on the need to transfer accounting registers, and other documents on paper media, to comply with the Law On Accounting.

Document: <https://regulation.gov.ru/projects/List/AdvancedSearch#npa=113879>

#### A draft change of the VAT declaration has been prepared

Changes in the form of the VAT declaration should come into force from the date of accounts for Q3 2021. Additional information, in the annexes to the declaration, will need to be completed in connection with the introduction of the tracking system of

goods, according to which a number of goods, imported into the territory of the Russian Federation, should be accompanied by additional details, which will enable the tracking of the movement of these goods within the country.

Document: Draft order of the Federal Tax Service, project ID 04/15/03-21/00114000

## A new procedure for obtaining and issuing electronic invoices has been approved

The Russian Ministry of Finance has approved a new procedure for dealing with electronic invoices, which will come into force on July 1st 2021. Under the new order, organizations will be able to enter into contracts, with Electronic Document Management operators, to verify the received and issued documents, and will also have to follow a specified operating procedure, in the event errors are detected.

Document: Order of the Ministry of Finance of the Russian Federation of 05.02.2021 N 14H

### **PAYROLL AND HR RECORDS KEEPING**

## Temporary rules for sick leave periods, due to quarantine, for persons over 65

The temporary procedure for registration of sick leave, and payments therefor, has been extended until May 1st.

If the self-isolation in the region, for workers aged 65 and older, remains mandatory, the right to sick leave is maintained till April 30th inclusive.

The extension, or registration of a new sick leave, is carried out by the Social Insurance Fund, on the basis of the data sent by employers.

Document: Resolution of the Government of the Russian Federation of 31.03.2021 N 494

## Tax deduction on personal income tax for health and fitness services

A law, providing a right to individuals to receive a social tax deduction for physical culture for themselves and their children under the age of 18, has been published.

The maximum deduction will be limited to 120,000 Rubles per year, subject to other social deductions. The following requirements will be mandatory:

- The service is included in the list, which will be approved by the Government;
- Health and fitness services should be among the main activities of organizations and sole proprietors providing them;
- Such organizations and sole proprietors are included in a special list, approved by the Ministry of Sports.

The deduction will be available by submitting a declaration to the tax office, starting from 2022.

Document: Federal Law of 05.04.2021 N 88-ФЗ

## Employees with many children will be entitled to take a vacation, at any time convenient for them

From 20th March, employees having 3 or more children, under the age of 18, will be entitled to use their annual leave at any convenient time, at their discretion, provided that the youngest child is under the age of 14.

Currently, this benefit is available for employees having many children, if the latter are under the age of 12.

Document: Federal Law of 09.03.2021 N 34-ФЗ

## Explanations of the Ministry of Labour: a day off for work on a weekend, or a holiday, does not affect salaries

For the month, in which an employee has worked on a day off, or a public holiday, he/she is required to be paid his/her salary in full, as well as a single day's salary. Also, for the month, in which the employee took a day off – the salary should be paid in full, while the employee will work one day less than the norm.

This rule applies regardless of whether the employee takes a day off in the current month, or in subsequent months.

Document: Letter of the Russian Ministry of Labour dated 21.01.2020 N 14-1/OOF-327

## It is planned to increase fines for violations in the field of registration for military service

A draft Federal Law on increasing fines for violations, in the registration for military service, was approved at the first reading.

The absence of notice of employment and dismissal of citizens who are liable for military service will entail an administrative fine from 3,000 to 10,000 RUB.

At the moment, the fine for this violation is from 1,000 to 5,000 RUB.

Document: Draft Federal Law N 637094-7

### LABOR LEGISLATION

## It is proposed to incorporate, into the Russian Labour Code, the possibility of conducting medical examinations, using medical devices that provide automated remote transmission of information, about the health status of employees, and remote control of employees' health

According to the draft, mandatory medical examinations may be established for certain categories of employees, before the beginning, or at the beginning, of the working day (shift, trip) (pre-shift, pre-trip medical examinations), as well as during (current (intra-shift, intra-trip) medical examinations) and/or at the end of the working day (shift, trip) (post-shift, post-trip medical examinations).

These mandatory medical examinations may be held, with the use of medical devices that provide automated remote transmission of information about the health status of employees and remote monitoring of the health of employees, in accordance with health legislation.

For certain categories of law enforcement officers, taking into account the specifics of their work, mandatory medical examinations by the decision of the relevant body can be carried out only during the working day (shift).

These provisions are expected to come into force on July 1st 2021.

Document: The draft Federal Law "On amending Articles 213 and 330.3 of the Russian Labour Code"

## The Russian tripartite commission for the regulation of social and labour relations has proposed recommendations for the organization of remote (distance) work

The organization of remote work (except for remote work at the initiative of the employer in exceptional cases) is recommended to be carried out, subject to the specifics of employees' activities, by reflecting the following provisions in the collective agreement, local regulation that is adopted on the basis of the opinion of the elected body of the primary trade union organization, in the employment contract and in any supplementary agreement to the employment contract:

- Procedure for the interaction of the employer and the employee, including that in connection with the performance of the work function remotely, the transfer of work results and reports on the work performed by request of the employer, the timing of confirmation of receipt of the electronic document from the other party;
- Procedure for confirmation of actions of a remote worker and the employer that relate to the provision of information to each other, if they interact in a different form;
- Forms of applications of the employee to the employer (in writing or electronically, etc.), provided by the Labour Code of the Russian Federation, procedure for familiarization with documents by the employee, in cases where the labour law requires familiarization/awareness against signature;
- Distance worker's working time and rest time;
- Conditions and procedure for call-back of a distance worker, by the employer to his/her permanent workplace, or attendance by such an employee on his own initiative (except for remote work in accordance with Article 312.9. of the Russian Labour Code);
- Procedure for the provision of annual paid leave, and other periods of leave to distance workers, who are performing their work on a permanent basis;
- Providing the employee with necessary equipment, software and hardware, protection and other logistical equipment, necessary for the employee to perform his/her work function;
- Order, timing and amount of compensation to a remote worker for the cost of using his/her own or leased equipment, software and hardware, means of media protection (if the employee uses these means with the consent or knowledge, and in the interests of the employer);
- Procedure for familiarizing the remote worker with the requirements of occupational health and safety, when dealing with equipment and facilities recommended, or provided, by the employer;

- Applying additional guarantees provided by the collective agreement and/or local regulation of the employer to remote workers, taking into account the specifics of their work;
- Other provisions related to organization of remote work.

In exceptional cases that endanger the life, or normal living conditions, of the entire population, or part of the population, when transferring workers to temporary remote work at the initiative of the employer, the latter, subject to the actual capacity of the employees and the employer, as well as decisions of the government authority and/or the local self-government body, may establish the categories of employees, who have a priority right to be transferred to temporary remote work.

For example, they may include:

- Workers whose jobs are in the zone of immediate threat to their lives and health;
- Pregnant women;
- Working pensioners and workers with chronic diseases;
- Workers (parents, guardians, caregivers, adoptive parents) with children under the age of 14;
- Workers caring for disabled, or chronically-ill, family members, who need care for health reasons;
- Disabled people;
- Other employees provided for and specified by the collective agreement, local regulation, employment contract.

Document: <Letter> of the Ministry of Labour and Social Security of the Russian Federation of 26.02.2021 N 14-2/10/П-1550 (together with draft recommendations of the Russian Tripartite Commission on the Regulation of Social and Labour Relations for organization of remote (distance) work and for identifying categories of employees to be given priority for temporal transfer to remote (distance) work at the initiative of the employer, in exceptional cases).

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