

RUSSIA PRIVATE COPY LEVY

11.2015

Tax Research

INTRODUCTION

A private copy levy is a form of indirect remuneration for right holders, based on the premise that some acts of private copying cannot be licensed for practical purposes by the relevant right holders. A copyright levy is typically attached to certain products that can serve to reproduce audio, audio-visual and textual material such as music, films or books.

In Russia, this levy is collected by **Russian Union of Right-holders (RUR or rp-union)**, an organization responsible for the collection of private copying remunerations for all rights owners and for distributing it to its member companies and to those who gave it a collection mandate.

To help you automate the private copy levy determination, Thomson Reuters has added a new authority of Russia Private Copy Levy, which contains jurisdiction selection logic and fee amounts as established by RUR. By default, the Russia Private Copy Levy authority is turned off. This document explains the system updates and describes how to utilize the Russia Private Copy Levy authority for the RUR levy.

PART I – UPDATES TO DETERMINATION

RUSSIA PRIVATE COPY LEVY AUTHORITY

The authority of Russia Private Copy Levy was created and attached to the Russia zone.

REGISTRATION MASK

The following registration mask was added for the authority of Russia Private Copy Levy.

	REGISTRATION MASK
COMPLEX	^\\d{10}\$ ^\\d{4}\\s\\d{5}\\s\\d{1}\$
SIMPLE	^\\d{10}\$ ^\\d{4}\\s\\d{5}\\s\\d{1}\$

AUTHORITY OPTIONS

The following authority options were added for the authority of Russia Private Copy Levy.

AUTHORITY OPTION	CONDITION	VALUE	START DATE
CL - Customer Location Reverse Charge	Both	Both	1901-01-01
CR - Registration Requirement	Both	Registration Required	01/01/1901
CR - Registration Requirement	Both	Registration Required	1901-01-01
DS - Default Services Reverse Charge	Both	Both	1901-01-01
ER - Establishment Required	None	No	01/01/1901
Filing Groups Customer Location Service		No	1901-01-01
Filing Groups Default Services		No	1901-01-01
Filing Groups Goods		No	1901-01-01
Filing Groups Physical Performance		No	1901-01-01
Foreign Seller - Physical Performance		No	1901-01-01
GS - Goods Reverse Charge	Both	Both	1901-01-01
Intra-Company tax free sale - Customer Location Service		No	1901-01-01
Intra-Company tax free sale - Default Service		No	1901-01-01
Intra-Company tax free sale - Goods		No	1901-01-01
Intra-Company tax free sale - Physical Performance		No	1901-01-01
PP - Physical Performance Reverse Charge	Both	Both	1901-01-01
PRL - Parent Registration Lookup	None	Yes	01/01/1901
PRL - Parent Registration Lookup		Yes	1901-01-01
Turn Off Authority	None	Yes	01/01/1901
Turn Off Authority		Yes	1901-01-01
UE - Used and Enjoyed	Not Applicable		1901-01-01

CONTRIBUTING AUTHORITIES CONFIGURATION

The Russia private copy levy is not subject to VAT. The fees added above were added exclusive of VAT.

RUSSIA AUTHORITY

A rule in the Russia authority using the calculation method of Tax on Gross and Contributing Authorities was created as shown in the following figures.

Rule Details:

[Show Rule Qualifiers](#)[Show Rule Output](#)

Rule Order:6000

No Tax:☐

Related Charge:☐

Rate Code:SR

Exempt:☐

Tax Type:- Any -

Product Name:

Clear

Material List:- None -

Rate Set:- None -

Start Date:12/01/2007

End Date:

Calculation Method:Tax on Gross and Contributing Authorities

Tax Code:

Exempt Reason:

Basis Percent:

Input Recovery Amount:

Input Recovery Percent:100%

Tax Treatment:- None -

Unit of Measure:

Invoice Description:Standard Rated

Reporting Category:

Comment:ORACLE[RUVAT]

Rule Qualifier Details

Basic Info (Rates and Rules)

Search

Edit

Rates

Rules

Cascading Rates

Cascading Rules

Rate Sets

Selected Rule: 6000 - SR

[Back to Rule Details](#)[Show Rule Output](#)

Selected Rule Qualifiers: Russia Private Copy Levy (APPLIED_TAX_TYPE) CA

Qualifier Type:Authority Condition

Operator:APPLIED TAX TYPE

Value:CA

Start Date:12/01/2007

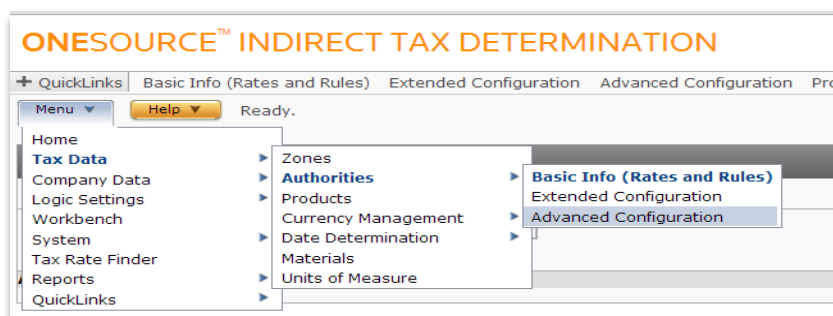
End Date:

Type	Condition Expression	Start Date	End Date
AUTHORITY	Russia Private Copy Levy (APPLIED_TAX_TYPE) CA	12/01/2007	

PART II – USING THE AUTHORITY

TURNING ON THE AUTHORITY

The Russia Private Copy Levy authority is turned off by default. To turn it on, access the Advanced Configuration section.



Search for and select the Russia Private Copy Levy authority

Select the Options tab and then click the Actions button and select Add from the drop-down menu. Select the name of the option “Turn Off Authority” and set the **Condition** to **None**, the **Value** to **No** and the start date of 12/01/2007. Click **Submit**.

RATE DESCRIPTIONS

The Rate Codes were added in accordance with Article 1245 of the Civil Code of the Russian Federation.

RATE CODE IN DETERMINATION	PRODUCT GROUP IN TARIFF SCHEDULES	PRODUCT DESCRIPTION IN TARIFF SCHEDULES
RPUNION	All applicable devices	All applicable devices

CONCLUSION

This guide is intended to explain the changes that were made in ONESOURCE Indirect Tax Determination in connection with the Russia Private Copy Levy authority. Please contact Customer Support with any additional questions.

© 2015 Thomson Reuters. All rights reserved.
 Reproduction or redistribution of Thomson Reuters content, including by framing or similar means, is prohibited without the prior written consent of Thomson Reuters. 'Thomson Reuters' and the Thomson Reuters logo are registered trademarks and trademarks of Thomson Reuters and its affiliated companies.

For more information
 Send us a sales enquiry at
thomsonreuters.com/about/contact_us



THOMSON REUTERS