



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 | <code>^\d{10}\$ ^\d{4}\s\d{5}\s\d{1}\$</code> |
| SIMPLE | <code>^\d{10}\$ ^\d{4}\s\d{5}\s\d{1}\$</code> |

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:

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)

Selected Rule: 6000 - SR
[Back to Rule Details](#) [Show Rule Output](#)

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

[Edit](#) [Rates](#) [Rules](#) [Cascading Rates](#) [Cascading Rules](#) [Rate Sets](#)

Qualifier Type: Authority Condition Element: AUTHORITY Operator: APPLIED TAX TYPE Value: CA
Authority: Russia Private Copy Levy Reference List:
Start Date: 12/01/2007 End Date:

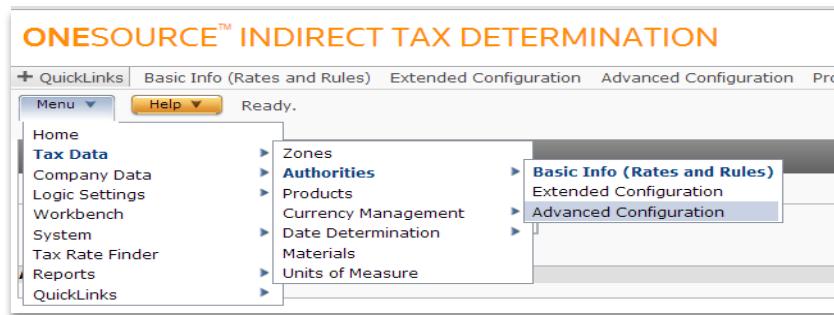
Rule Qualifiers 1 - 1 / 1

| 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.

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