

# Calendar of statutory financial, taxation, statistical, and ecological reporting for Russian legal entities in 2017<sup>1</sup>

## Financial reporting

Report	Description/comments	Filing deadline
Statutory financial statements	<b>Annual reporting package:</b> <ul style="list-style-type: none"> <li>Balance Sheet;</li> <li>Statement of Financial Performance;</li> <li>Supplements to the Balance Sheet and Statement of Financial Performance.</li> </ul>	
	Financial reports are filed with the tax authorities on an annual basis.	No later than three calendar months after the end of reporting year.
	The annual reporting package is also submitted to the statistics authorities.	No later than three calendar months after the end of reporting year.
	If the Russian legal entity (RLE) is subject to obligatory audit, the audit report is submitted to both the tax and statistics authorities.	The audit report is submitted on the same date as the annual statutory financial statements, or not later than 10 working days from the day following the date of the audit report (but not later than 31 December of the year following the reporting year).

<sup>1</sup> Please note that we summarised the most common statutory, taxation, statistical and ecological reporting for RLEs, not taking into account the special taxation regimes and specially regulated types of activities (financial institutions, insurance companies, organisations engaged in mining, agriculture etc).

## Tax reporting

Tax	Tax base	Rate	Payment deadline <sup>2</sup>	Filing obligations	Filing deadline	
Profit tax	Profit year-to-date.	20 per cent, including: 3 p.p. to the federal budget 17 p.p. <sup>3</sup> to the regional budget	Payment procedures depend on the filing frequency. For filing on a monthly basis: <ul style="list-style-type: none"> <li>no later than the 28<sup>th</sup> day of the month, following the reporting month</li> <li>no later than 28 March of the year, following the reporting year – for the final payment for the year.</li> </ul> For filing on a quarterly basis: <ul style="list-style-type: none"> <li>Monthly advance payment: payable during the reporting period, not later than the 28<sup>th</sup> day of each month of the reporting quarter</li> <li>Monthly tax payment: no later than the 28<sup>th</sup> day of the month following the reporting quarter<sup>4</sup></li> <li>Final tax payment for the year: no later than 28 March of the year, following the reporting year.</li> </ul>	The taxpayer is free to choose between filing on a monthly and a quarterly basis.  For <b>monthly filing</b> , interim monthly tax returns and a final annual tax return are required.  For <b>quarterly filing</b> , interim quarterly tax returns and a final annual tax return are required.	Depends on reporting frequency.  For the monthly basis, <b>monthly returns</b> are submitted no later than the 28 <sup>th</sup> day of the month, following the reporting month; the <b>annual return</b> – no later than 28 March of the year, following the reporting year. For the quarterly basis, <b>quarterly returns</b> - no later than the 28 <sup>th</sup> day of the month, following the reporting quarter; the <b>annual return</b> – no later than 28 March of the year, following the reporting year.	
	Dividend income received by the RLE from Russian and foreign legal entities.	13 per cent, payable to the federal budget. 0 per cent, if the RLE receives dividends from a company where it has owned at least a 50 per cent stake for over 365 days.				
	Interest income from some municipal and state bonds.	15 per cent, payable to the federal budget.				

<sup>2</sup> If the statutory deadline falls on a non-working day (weekend or public holiday), it is moved to the first working day following the due date.

<sup>3</sup> The regional budget tax rate can be reduced by the regional authorities (by no more than 4.5 p.p.).

<sup>4</sup> Payments on a quarterly basis without advance monthly payments are possible if certain criteria are met. In this case the payment deadline is the 28<sup>th</sup> of the month following the reporting quarter.

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Tax	Tax base	Rate	Payment deadline	Filing obligations	Filing deadline
<b>Withholding tax on income payable to FLE from sources in the RF<sup>5</sup></b>	Income that is not related to the permanent establishment of this FLE in Russia, including (but not limited to): <ul style="list-style-type: none"> <li>• Dividends</li> <li>• Interest on loans</li> <li>• Royalties</li> <li>• Income from rent</li> <li>• Leasing and freight operations</li> <li>• Income from international shipments</li> </ul>	20 per cent for ordinary income 15 per cent for dividends 10 per cent <sup>6</sup> for income paid from rent, leasing, freight of ships, aircraft, trailers, and other transportation equipment, used on international routes.	Tax should be withheld and paid within one day following the payment of income to Foreign Legal Entity (FLE).  For dividends, tax payment must be made within one day.	Similar to profit tax. Tax agent submits reports on a monthly/quarterly basis and the final annual report.	Depends on the filing basis. On a monthly basis, <b>monthly returns</b> - no later than the 28th of the month, following the reporting month; the <b>annual return</b> — no later than 28 March of the year, following the reporting year.  On a quarterly basis, <b>quarterly returns</b> - no later than the 28th of the month, following the reporting quarter; the <b>annual return</b> — no later than 28 March of the year, following the reporting year.

<sup>5</sup> To be withheld by tax agent from income paid to an FLE.

<sup>6</sup> Please note that these rates can be reduced based on Double Tax Treaty provisions.

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<b>Tax</b>	<b>Tax base</b>	<b>Rate</b>	<b>Payment deadline</b>	<b>Filing obligations</b>	<b>Filing deadline</b>
<b>VAT</b> <sup>7</sup>	The value of goods (works, services) sold in Russia, transfer of goods (works, services) for own needs, installation and construction works for own use.	18 per cent — the standard rate.	1/3 of the tax amount payable is due on the 25th day of each month of the quarter, following the reporting quarter.	Quarterly VAT returns, must be submitted to the tax authorities electronically.	<b>Quarterly</b> , no later than the 25th day of the month following the reporting quarter.
	VAT <sup>8</sup> payable to the tax authorities is determined as the difference between VAT charged to customers (output VAT) and VAT paid to suppliers of goods (works or services) and to the customs authorities (input VAT), provided that certain criteria are met.	10 per cent — the rate for certain foodstuffs, goods for children, medicines, books, and periodicals.			
		0 per cent — for exports, international passenger transportation and some other operations.			
	For imported goods, the taxable base is determined as their customs value plus the import duties and excises, where applicable.	10 per cent — for certain foodstuffs, goods for children, medicines, books, and periodicals.	VAT for import operations is paid to the customs authorities during customs clearance. Input VAT is later off-set against output VAT.	No special obligations.	
		18 per cent — the standard rate.			
<b>Withholding VAT tax on revenue payable to an FLE</b> <sup>9</sup>	Income paid to an FLE, not registered as a taxpayer in Russia, for services provided in the country.	18 per cent — the standard rate	VAT withheld is due to the budget on the day income is paid to FLE.	Withheld VAT is disclosed in a separate section of the ordinary VAT return.	<b>Quarterly</b> — no later than the 25th day of the month following the reporting quarter.

<sup>7</sup> Companies are entitled to an exemption from VAT if the amount of net sales for the three previous successive months was no more than RUB 2 million. Obtaining a VAT exemption requires the submission of confirmation documents to the tax authorities, no later than on the 20th day of the month when the exemption is expected to apply. The exemption will be valid for the next 12 months.

<sup>8</sup> In this respect, the taxpayer shall be obliged to maintain separate records of the amounts of tax for acquired goods (work and services), including fixed assets and intangible assets, and property rights which are used in carrying out both taxable and non-taxable (tax-exempt) operations. Failure to do so may mean that no input VAT will be offset.

<sup>9</sup> To be withheld by the tax agent from the income paid to an FLE.

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Tax	Tax base	Rate	Payment deadline	Filing obligations	Filing deadline
<b>Property tax</b>	The average annual net book value of taxable fixed assets. <sup>10</sup>	Rates are established by the regional authorities. <sup>11</sup>	Deadlines for payments are established by the regional authorities.	The annual tax return. Quarterly reports are to be established by regional authorities.	<b>Quarterly</b> — no later than the 30th day of the month following the reporting quarter. <b>Annually</b> — no later than 30 March of the year following the reporting year.
	For particular objects of real estate, the tax base is determined as the cadastral value as of 1 <sup>st</sup> January for the tax period. From 1 January 2016 the advance tax payments with regard to real estate which tax base is determined as the cadastral value, is calculated for each quarter separately	Moscow — 2.2 per cent For fixed assets based on cadastral value: Moscow and other regions - 2 per cent	Moscow: <b>Quarterly</b> — no later than the 30 <sup>th</sup> day of the month following the reporting quarter <b>Annually</b> — no later than 30 March of the year following the reporting year.	Moscow: Interim quarterly and final annual tax returns.	
<b>Transportation tax</b>	Vehicle's horsepower.	Rates are established by the regional authorities.	Deadlines for payments are established by the regional authorities.	The annual tax return.	<b>Annually</b> — no later than 1 February of the year following the reporting year.
		Moscow: Rates vary from RUB 7 to RUB 2,000, depending on the type of vehicle and its horsepower.	Moscow: The tax is paid once a year, no later than 5 February of the year, following the reporting year.	Moscow: The annual tax return.	

<sup>10</sup> Property tax is to be paid based on the net book value of fixed assets which are put into operation. The real estate value will also be included in calculations if it matches the criteria of Accounting Regulation 6/01.

<sup>11</sup> The tax rate cannot exceed 2.2 per cent. The regional authorities can also establish varied tax rates in accordance with the types of taxpayer and (or) property.

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<b>Tax</b>	<b>Tax base</b>	<b>Rate</b>	<b>Payment deadline</b>	<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Land tax</b>	The cadastral value of a plot of land determined in compliance with the land legislation of the RF, as of 1 January for the tax period (year).	Rates are established by the local authorities (regional laws for the cities of Moscow and St. Petersburg). <sup>12</sup>	Deadlines for payments are established by the local authorities.	The annual tax return.	<b>Annually</b> — no later than 1 February of the year following the reporting year.
		Moscow: Rates vary from 0.025 per cent to 1.5 per cent, depending on the category of the plot of land.	Moscow: <b>Quarterly</b> — no later than the last day of the month following the reporting quarter. <b>Annually</b> — no later than 1 February of the year following the reporting year.	Moscow The annual tax return.	
<b>Report</b>				<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Unified (Simplified) Return</b>	Submitted if a taxpayer has a "zero" tax base for Profit Tax, VAT and Property tax and didn't make transfers to/from the bank accounts.			Quarterly tax returns.	<b>Quarterly</b> — no later than the 20 <sup>th</sup> day of the month following the reporting quarter.
<b>Duty</b>	<b>Charged on</b>	<b>Rate</b>	<b>Deadline for duty payment</b>	<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Sales duty (effective in Moscow from 1 July 2015)</b>	Number of sales outlets/sales area.	Rates are established by the local authorities (regional laws for the cities of Moscow and St. Petersburg).	Not later than the 25th day of the month following the period of taxation (a quarter).	Registration and de-registration of sales tax payers is done based on the notification provided by the entity/sole proprietor.	Within five business days starting from the date when the taxable object is set up.
		Moscow: Rates vary from RUB 21,000 to RUB 81,000 per quarter per outlet when the tax base is set based on the number of outlets, and from RUB 50 to RUB 1,200 per quarter per square meter when the tax base is set based on the sales area.		Sales tax payers must notify the authorities about any changes that will result in a change of the tax amount.	

<sup>12</sup> The tax rate cannot exceed 0.3-1.5 per cent depending on the category of a plot of land. Local authorities, as well as Moscow and St. Petersburg legislation, can also establish varied tax rates.

## Payroll-related taxes and contributions

Tax / Contribution	Tax Base	Rate	Deadline for tax payment	Filing obligations	Filing deadline
<b>Pension insurance contributions</b> <sup>13</sup>	Payroll (salary, bonuses and other employee benefits). Pension insurance contributions are calculated for insured persons registered with the Pension Fund. In 2017, the tax base is capped at RUB 876 000 <sup>14</sup> .	22 per cent of the tax base, capped at RUB 876,000, and 10 per cent of any amount exceeding.	Compulsory monthly payments must be paid no later than the 15th day of the month, following the month when accrued by employer.	Quarterly reports on Pension insurance contributions, on Medical insurance contributions, on Social Security contributions in case of temporary disability and due to maternity must be submitted to the tax authorities.	<b>Quarterly</b> — no later than the 30 <sup>th</sup> of the month following the reporting quarter.
<b>Medical insurance contributions</b> <sup>13</sup>	Payroll (salary, bonuses and other employee benefits).	5.1 per cent.	Same as for pension insurance contributions.	Quarterly reports on Pension insurance contributions, on Medical insurance contributions, on Social Security contributions in case of temporary disability and due to maternity must be submitted to the Tax authority.	<b>Quarterly</b> — no later than the 30 <sup>th</sup> of the month following the reporting quarter.
<b>Social Security Contributions</b> <sup>14</sup>	For 2017, the tax base is capped at RUB 755, 000 <sup>15</sup> .	2.9 per cent	The same as for Pension insurance contributions.	Quarterly reports on Pension insurance contributions, on Medical insurance contributions, on Social Security contributions in case of temporary disability and due to maternity must be submitted to the Tax authority.	<b>Quarterly</b> — no later than the 30 <sup>th</sup> of the month following the reporting quarter.
<b>Accident insurance contributions</b> <sup>16</sup>	Payroll and other payments to employees with certain exceptions (statutory welfare benefits, business-related expenses, etc).	Rates vary from 0.2 per cent to 8.5 per cent and are determined annually by the SSF depending on the type of RLE's activity in Russia.	Monthly, depending on salary dates, but no later than the 15 <sup>th</sup> day of the following month.	Quarterly reports to the Social Security Fund.	<b>Quarterly</b> — no later than the 20 <sup>th</sup> day (for reports in hard copy) or the 25 <sup>th</sup> day (for electronic reports) of the month, following the reporting quarter.

<sup>13</sup> Insurance contributions are not payable in respect of the foreign nationals temporarily staying in Russia if they hold the status of a highly qualified employee (except for accident insurance contributions to the Social Insurance Fund that are accrued for all employees).

<sup>14</sup> The cap is adjusted by the Government on an annual basis.

<sup>15</sup> The cap is adjusted by the Government on an annual basis.

<sup>16</sup> Companies should confirm the rate with the Social Security Fund for each year no later than 15 April of the current year.

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Tax	Tax base	Rate	Deadline for tax payment	Filing obligations	Filing deadline
<b>Personal income tax (PIT)</b> <sup>17</sup>	RLEs acting as tax agents are obliged to withhold and pay the tax, based on salaries and benefits in kind, paid or provided to employees and other individuals.	13 per cent — for tax residents <sup>18</sup> and highly qualified specialists <sup>19</sup> .	On a monthly basis, no later than the day following the day of salary payment. For sick leaves and vacations payments, no later than the end of the month.	An annual report with information on income and PIT of employees as per special form (2-NDFL) <sup>20</sup> .	2-NDFL forms must be filed no later than 1 April of the year following the reporting year.
		35 per cent — for some benefits in kind.			
		13 per cent — for dividends, received by tax residents from Russian corporations.	PIT on advance salary payments may not be withheld.	Quarterly report with calculation of PIT (6-NDFL)	<b>Quarterly (Q1, Q2, Q3)</b> – no later than the last day of the month following the reporting quarter <b>Annually (Q4)</b> – no later than 1 April of the year following the reporting year.
		30 per cent — for non-residents. 15 per cent — for dividends, received by non-residents from Russian companies.			
<b>Personal information about employees (full name, INN (Taxpayer's ID), SNILS (social security number))</b>				Monthly report to the Pension fund	<b>Monthly report</b> – no later than the 15th day of the month following the reporting month
<b>Report</b>				<b>Filing obligations</b>	<b>Filing deadline</b>
<b>Information about Average Number of Employees</b>				An annual report to the tax authorities.	<b>Annual report</b> – no later than 20 January of the year following the reporting year.

<sup>17</sup> Please note that for the purpose of this calendar, we do not provide information on the legislative requirements for individuals submitting their personal PIT reports (3-NDFL) and paying the tax.

<sup>18</sup> Individuals (Russian and foreign citizens) who have spent more than 183 days in Russia during a 12-month period (not taking into account the breaks for academic leaves, medical care and business trips/assignments to offshore hydrocarbon deposits outside of Russia that do not exceed six months).

<sup>19</sup> Highly qualified specialists are eligible for the 13 per cent personal income tax rate (i.e. the rate applicable for tax residents) on income received from their Russian employment even before qualifying as a Russian tax resident. Please note that, according to the official clarifications, the Ministry of Finance qualifies the concept of "employment income of highly qualified specialist", including only the salary, bonuses, and business trip allowance.

<sup>20</sup> If the employer provides any benefits in kind to the employees, but cannot withhold and pay the applicable amount of tax, the information regarding benefits in kind received by the employees should be provided to the tax authorities. In such cases, the taxpayer files reports twice: no later than 1 March and no later than 1 April of the year following the reporting year.



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**Confirmation of  
the main type of  
company's activity**

Annually report to the Social  
Security Fund.

**Annually** – no later than 15 April of the  
year, following the reporting year.

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## Transfer pricing regulations

Documentation to Tax authorities	Criteria for controlled transactions	Filing deadline
<b>Notification on controlled transactions<sup>21</sup></b>	<ol style="list-style-type: none"> <li>1. Transactions between interdependent entities that are residents of the Russian Federation:                             <ol style="list-style-type: none"> <li>a. The volume of transaction (including those performed through a chain of intermediaries) exceeded RUB 1 billion.</li> <li>b. The volume of transaction exceeded RUB 60 million in a calendar year and:                                     <ol style="list-style-type: none"> <li>i. It involves operations with mineral resources subject to the ad valorem component of the mineral extraction tax (MET), and one of the parties is a MET tax payer at the ad valorem rate, or</li> <li>ii. One of the parties does not pay profit tax or qualifies for a 0 per cent rate (Skolkovo resident), or</li> <li>iii. One of the parties is a member of the regional investment project which pays corporate income tax to the Federal budget at a 0 per cent rate and (or) at a reduced tax rate to the Regional budget, or</li> <li>iv. One of the parties is a member of a regional investment project or a participant of the free economic zone, therefore receiving special benefits concerning the corporate income tax, while the other party(ies) to the transaction is not a resident of this special economic zone / participant of a free economic zone (Crimean economic zone project), or</li> <li>v. One of the parties is a license holder or an operator of a new offshore hydrocarbon deposit, recording the income (expenses) on such transaction for corporate income tax purposes according to a special procedure, set forth in the law, while the other party is not a license holder or an operator of a new offshore hydrocarbon deposit, or it is a license holder or an operator of a new offshore hydrocarbon deposit, but it does not record the income (expenses) from such transaction for corporate income tax purposes according to a special procedure, set forth in the law</li> </ol> </li> <li>c. The volume of transaction exceeded RUB 100 million in a calendar year and one of the parties pays the unified tax on imputed income or the unified agricultural tax.</li> </ol> </li> <li>2. Transactions with foreign organizations:                             <ol style="list-style-type: none"> <li>a. Transactions with interdependent entities (including through a chain of intermediaries).</li> <li>b. Transactions with a counterparty whose place of registration or place of living or place of tax residence is an offshore zone, if the transaction amount exceeds RUB 60 million.</li> <li>c. Foreign trade transactions in the following commodities: oil and oil products, ferrous and non-ferrous metals, mineral fertilisers, precious metals and jewellery, if the transaction amount exceeds RUB 60 million.</li> </ol> </li> </ol>	No later than 20 May of the year following the calendar year when controlled transactions were performed.

<sup>21</sup> Please find detailed information for notifications on controlled transactions in the art. 105.16 of the Tax Code

## Non-tax reporting

Report	Filing obligations	Filing deadline
<b>Ecological levy</b> <sup>22</sup>	Special reports on different pollution types: atmospheric pollution, water pollution, waste disposal, noise, and others. The levy has multiple rate brackets (depending on the type of pollution).	<b>Annually</b> — reporting no later than 10 March and payment no later than 1 March, following the reporting year.
<b>Environmental duty</b>	Special reports on goods and packaging.  The duty has multiple rate brackets (depending on the type of goods or their packaging) <sup>23</sup> .	<b>Annually</b> — Calculation form of the amount of the environmental fee and payment no later than 15 April of the year, following the reporting year <b>Annually</b> — Declaration of goods and packaging no later than 1 April of the year, following the reporting year <b>Annually</b> — Report on the implementation of standards of waste disposal from use of the goods subject to disposal after loss of consumer properties no later than 1 April of the year, following the reporting year
<b>Statistical reporting</b> <sup>24</sup>  <b>The structure of reporting package depends on the type of activity and size of a company</b> <sup>25</sup>	Form P-1 for entities with more than 15 employees	<b>Monthly</b> — no later than the 4 <sup>th</sup> day of the month, following the reporting month
	Form P-2	<b>Quarterly</b> — no later than the 20 <sup>th</sup> day of the month, following the reporting quarter
	Form P-3: monthly and quarterly — for entities with more than 15 employees;	<b>Monthly</b> — no later than the 28 <sup>th</sup> day of the month, following the reporting month <b>Quarterly</b> — no later than the 30 <sup>th</sup> day of the month, following the reporting quarter
	Form P-4: <b>Monthly</b> — for entities with more than 15 employees <b>Quarterly</b> — for entities with fewer than 15 employees	<b>Monthly</b> — no later than the 15 <sup>th</sup> day of the month, following the reporting month <b>Quarterly</b> — no later than the 15 <sup>th</sup> day of the month, following the reporting quarter
	Form 1-Enterprise: Annually for all entities (except small-scale businesses, banks, insurance and financial organizations)	<b>Annually</b> — no later than 1 April of the year following the reporting year
	Form P-5 for entities with fewer than 15 employees	<b>Quarterly</b> — no later than the 30 <sup>th</sup> day of the month, following the reporting quarter
	Form P-6 for entities receiving or making foreign investments	<b>Quarterly</b> — no later than the 20 <sup>th</sup> day of the month, following the reporting quarter
	Form 1-T	<b>Annually</b> — no later than 20 January of the year, following the reporting year
Form 1-VES for entities with foreign participation	<b>Annually</b> — no later than 24 March of the year, following the reporting year	

<sup>22</sup> The Ecological levy is not considered to be a tax payment and is regulated by Rostekhnadzor, the state technical safety body. It is needed to clarify with Rostekhnadzor for details on the payment and reporting requirements.

<sup>23</sup> If the goods or their packaging are no longer usable, they must be recycled, or the manufacturer or importer must pay an environmental duty. Goods produced for export or that are not intended to be used domestically in Russia are not subject to the environmental duty.

<sup>24</sup> Please note that these reports do not provide for any taxes and levies to be paid, but only disclose the overall accounting figures concerning various activities of an entity. The full list of reports should be confirmed with the local statistics office.

<sup>25</sup> The current list includes only the main statistical forms that should be filed. In addition to these, there are other forms specifically assigned to each type of activity or property of an RLE.

If you have any questions, please contact Deloitte professionals in the Business Process Solutions group at our Moscow office on +7 (495) 787 06 00.

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