



LT Digest

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Legislative initiatives

Russian State Duma considers package of bills

The Russian State Duma considered the following bills:

- Bill No. [556366-7](#) that proposes preserving the rates of the mandatory occupational accident and disease insurance passed the third reading
- Bill No. [319413-7](#), streamlining the regulation of security issues, passed the second reading
- Bill No. [593998-7](#), offering entrepreneurs additional safeguards against unfair prosecution, passed the second reading
- Bill No. [527676-7](#), clarifying the imposition of late payment sanctions on withholding agents, passed the third reading (for more details, please refer to LT Digest of [6-12 August 2018](#)).

The bill was updated to introduce a number of changes:

- tax notices will indicate information required for tax payment
- the provision requiring that the tax notices be sent by a local tax inspectorate or a tax authority that imposed sanctions may be deleted
- tutors, nurses, and other household personnel will not have to register as individual entrepreneurs subject to certain requirements

[Russian State Duma considers package of bills](#)

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- Bill No. [560573-7](#), streamlining the regulation of **audit and associated services**, passed the first reading
- Bill No. [518084-7](#), easing the administrative liability for currency offences for Russian exporters and importers, passed the first reading (for more details, please refer to LT Digest of [23-29 July 2018](#))
- Bill No. [379172-7](#), increasing the flight delay penalties for airlines, passed the first reading (for more details, please refer to LT Digest of [29 January - 2 February 2018](#))
- Bill No. [490061-7](#) on controls over particular operations with **foreign bank cards** passed the second reading

The bill clarifies that controls will be mandatory for cards issued by foreign banks registered in a foreign state or sovereign territory included in the list approved by Rosfinmonitoring.

- Bill No. [429550-7](#), exempting credit institutions from filing separate IFRS financial statements passes the second reading (for more details, please refer to LT Digest of [26 March - 1 April 2018](#)).

The updated version of the bill sets forth that the exemption applies to the banks with basic licences only.

Official website of the Russian State Duma

Bill revising VATting of airport services and application of beneficial income ownership concept to cross ownerships passes third reading

Instead of the existing VAT exemption for ground handling and air navigation services, the bill proposes:

- preserving the VAT exemption for air navigation services only
- enabling the use of a zero VAT rate for ground handling services rendered in international airports as per the list compiled by the Russian Government.

In the bill is adopted, the providers of ground handling services in international airports will be able to claim the recovery of input VAT on such services.

Ground handlers in domestic airports will be assessing VAT at the general rate, which may cause a drastic increase of domestic flight fares.

Until the list of the ground handling services eligible for zero VAT is approved by the government and the law is enacted, Para 2 (22), Article 149 of the Russian Tax Code will apply.

Some changes are introduced into the tax treatment of public-private partnerships (similar to concession agreements):

- the transfer of property and/or property rights under public-private partnership (PPP) agreements will not be treated as sales
- the property and/or property rights received under PPP agreements will not be included in the profit tax base
- the funds received from a public partner under a PPP agreement will be treated as a subsidy.

[Pension Fund to introduce digital pension IDs](#)

[Federal Tax Service to pilot e-document exchange in transit railway carriage operations](#)

[Beer labelling might be introduced in 2019](#)

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[Supreme Court rejects ex-CEO's appeal of tax inspectorate decision](#)

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[Global Pact for Safe, Orderly, Regular Migration adopted](#)

[EU extends anti-Russian sanctions for another half-year](#)

The bill also amends the provisions regulating the treatment of foreign dividends received by a Russian organisation that is the beneficial owner of such dividends (in case of cross-ownership).

In light of the recent [tax changes](#), including the application of the look-through approach to Russian-sourced income payable abroad, the exemption from the Russian withholding tax (subject to certain conditions) was granted to dividends payable between cross-owned companies. Yet, the wording of the provision was quite equivocal.

The bill proposes fully revisiting the provision and to set forth that if a foreign entity waives its rights to dividends paid by a Russian company that is a direct shareholder of such foreign company, the Russian dividend tax will be withheld as follows:

- a portion of dividends can be exempt from the Russian withholding tax, if such portion:
 - corresponds to the Russian company's direct interest in the dividend-waiving foreign company
 - does not exceed the total dividends received by the Russian company from such foreign entity over 120 days following the payment of the dividends by the Russian company, grossed up by the tax withheld at source.

The Russian company will be deemed the beneficial owner of such portion of dividends, which will be tax-exempt.

- the remaining portion of the total dividends corresponding to the Russian company's share in the foreign entity will be subject to a 15-percent withholding tax
- the tax treatment of the dividends in excess of the Russian company's share in the foreign entity is not regulated by the bill, therefore, is subject to the general withholding tax provisions.

For more details on the original version of the bill, please refer to LT Digest of [16-22 July 2018](#).

[Official website of the Russian State Duma](#)

Russian State Duma holds second reading of bill on national database of labelled goods

The bill was updated to introduce a number of changes:

- certain terms are clarified
- the information in the national database of labelled goods ('the National Database') will be owned by the Russian Federation
- the information will be classified, with access granted by the Government
- the users will be able to access the database, but will not be permitted to process the information
- the database will enable the electronic document exchange between the operator, federal executive authorities, producers (sellers) of labelled goods, and other legal entities and individuals
- based on the agreement with the user, the fiscal data operator will be obliged to transfer in real time the information received from the user to the National Database operator and vice versa.

For more details, please refer to LT Digest of [28 October – 2 November 2018](#).

[Official website of the Russian State Duma](#)

Bill streamlining environmental impact assessment passes second reading

The bill was updated to introduce a number of changes:

- to set forth that, starting from 1 January 2019 and until the comprehensive environmental permits are received, permits (documents) may be (re)issued in a manner established by the Federal Government or a federal executive body authorised by the Russian Government
- to obligate operators of Category II facilities to file environmental impact declarations not later than on the day when at least one of their permits (documents) expires
- to clarify that positive environmental impact assessment reports will not be noted for the purposes of requests for a comprehensive environmental permit, unless such assessment had been mandated before 1 January 2019.

[Official website of the Russian State Duma](#)

State Duma to take on bill streamlining administration of PIT, property, transport, land taxes

In particular, the bill proposes the following changes:

- to change the personal income tax (PIT) calculation for individuals engaged in business activities: instead of advance payments based on estimated income, PIT will be assessed based on the income earned over three, six, and nine months
- to repeal the filing of tax returns for transport and land taxes as well as the advance calculations for corporate property tax from 2019 onwards
- to enable the companies registered with several tax inspectorates within one region to file a single property tax return for real estate taxed based on an average annual value with one tax authority of its choice (with a respective notification to be given to the tax authority by 1 March of the reportable year)
- to cancel advance calculations for corporate property tax
- to extend, from 1 November to 31 December, the deadline for notifications that are to be given by individuals on the land lots, to which a tax deduction in the amount of the cadastral value of 600 square meters is applied, as well as the notifications on property selected for personal property tax benefit purposes
- to extend, from 1 November to 31 December, the deadline for notifications that are to be given by individuals on the land lots, to which a tax deduction in the amount of the cadastral value of 600 square meters is applied, as well as the notifications on property selected for personal property tax benefit purposes
- to obligate the tax authorities to apply land and personal property tax benefits, when assessing taxes to retirees and pre-retirees, even if such benefits were not requested
- to clarify the procedure and grounds for ceasing tax assessments on destroyed (dismantled, broken down) personal property before such property has been de-registered from the cadastre.

[Official website of the Russian State Duma](#)

Russian Federal Tax Service 2019 work plan approved

In particular, the plan sets forth the following activities:

- to streamline tax administration, controls, and supervisory tools
- to ensure the legitimacy of tax decisions
- to improve digital communications with the taxpayers
- to work on the creation and maintenance of the federal population database
- to run the 'professional income tax' pilot
- to improve the collection of mandatory payments
- to implement the international exchange of MNE information and reports
- to standardise and unify the forms of hard- and soft-copy filings
- to develop measures towards improving the efficiency of bankruptcy procedures
- to take part in the development of the national track & trace system
- to streamline the CFC taxation
- to counter corruption in the tax authorities
- to optimise cash register equipment-related procedures
- to develop anti-tax evasion measures
- to continuously improve information exchange with the customs authorities.

[Official Russian Federal Tax Service website](#)

CBR's key rate raised

On 14 December 2018, the Central Bank of Russia announced an increase of its key rate from 7.5 to 7.75 percent.

[Official Russian Central Bank website](#)

EAEU releases technical regulations on alcohol safety

The document sets forth the mandatory requirements for production, storage, transportation, sale, utilisation, labelling, and packaging of alcohol produced in the EAEU, which facilitate its free movement across the member states.

The technical regulations will not apply to

- alcohol prod transited through the EAEU states
- alcohol goods produced for research purposes
- alcohol goods produced by individuals for personal use
- alcohol good exported outside the EAEU
- ethanol-containing products.

The technical regulations will enter into force 24 months after the enactment of the respective Eurasian Economic Commission Resolution.

The resolution will enter into force 30 months after its official publication.

[Consultant Plus](#)

Bill easing requirements for beer advertising developed

In particular, the bill proposes the following changes:

- to repeal the ban to run beer advertisements during the live or recorded broadcasts of sporting events and on sports TV channels, starting from 1 January 2019
- to repeal the ban on beer advertisements in print media
- to allow beer advertisements on TV and radio from 23 pm to 7 am local time
- to allow using human (except minors) and animal images in beer advertisements.

[Official website of the Russian State Duma](#)

Supreme Eurasian Economic Council meeting results summed up

A number of important decisions from the integration, industrial cooperation, and energy agenda were made at the meeting of the Supreme Eurasian Economic Council held on 6 December 2018 in Saint Petersburg, to name but a few:

- on signing the declaration on further enhancing the EAEU integration
- on approving the common oil and gas market development programme
- on approving proposals on the development of member states cooperation in the field of space and GIS services, based on the national sources of remote sensing data
- on approving the EAEU's international agenda for 2019.

The next meeting of the Supreme Eurasian Economic Council will be held in May 2019 in Astana (Kazakhstan).

[Official Eurasian Economic Committee website](#)

Media review

Updated bill on amendments to housing construction co-investment law finalized

In particular, the bill proposes the following changes:

- to mandate, from 1 July 2019 onwards, the use of escrow accounts by all developers, regardless of the date of signing of the first co-investment contract for a particular housing construction project (the former financing procedures might be preserved for projects meeting the Government's criteria, i.e. for buildings with a large share of apartments sold under co-investment arrangements)
- to expand the powers of the Co-investors Protection Fund, authorising it to review the developers' activities to timely identify insolvency
- to entitle the Fund to establish subsidiaries to complete unfinished construction projects as part of a developer's bankruptcy procedures
- to permit developers to obtain earmarked loans of up to 20 percent from their parent companies or shareholders
- to ease the construction track-record requirements:
 - to permit the developers that built 5,000 sqm of housing (now 10,000 sqm) over the past three years to attract co-investments
- to repeal the scheduled developer audits, but to expand the grounds for extraordinary audits, including the failure to address the statutory violation notices
- to treat car parking spaces and utility rooms of up to seven sqm as residential premises that will not be included in the bankruptcy estate of a developer (with co-investors being able to claim the premises in kind, not their monetary equivalent).

To remind, Bill No. [581453-7](#), changing the regulation of co-investment into housing construction projects, passed the first reading on 4 December 2018.

The second reading is scheduled for 18 December 2018.

The amendments have not yet been officially published.

[RBCdaily](#)

EAEU to streamline indirect taxation of trade transactions

The Advisory Meeting of the Fiscal Policy and Administration Committee of the Eurasian Economic Commission discussed a number of matters aimed at streamlining the indirect taxation of trade transactions in the EAEU.

In particular, the VAT treatment of product returns for reasons other than quality and/or shortage was considered.

The meeting participants generally approved the amendments to the EAEU agreement pertaining to the tax treatment of electronic services, introducing a fixed list of electronic services and exclusions and regulating the place of supply for B2B and B2C services.

The exchange of information between the tax authorities was also discussed: the parties approved the changes to the Protocol of 2009 "On Exchange of Electronic Information between Tax Authorities of the Member States on Indirect Taxes Paid".

The EAEU states approved the short-term measures to streamline VAT administration in the EAEU and agreed on the development of a respective roadmap.

Among other topics discussed were the activities of the task force overseeing the sharing of best practices relating to double tax treaties implementation by the EAEU states.

The meeting participants approved the task force agenda for 2019–2021 that includes sharing experiences on permanent establishments, implementation of BEPS action plans in the EAEU, mutual agreement procedures, and the CRS.

[Official Eurasian Economic Committee website](#)

Ministry of Industry and Trade and GAZ Group sign SPIC to produce new models

The Ministry of Industry and Trade, GAZ Group, and the government of Nizhny Novgorod Region signed a special investment contract to produce new vehicle models.

The contract envisages production of new vehicles and upgrading the existing vehicles based on GAZ's production capacities and is signed until 2028.

According to the SPIC, over RUB 20 billion will be invested in high-tech localised production of new vehicles and units with high export potential, in particular, light commercial vehicles and up-to-date diesel LCV engines.

[Official website of the Russian Ministry of Industry and Trade](#)

European Commission releases first counterfeit and piracy watch list

The [list](#) includes a number of Russian resources and businesses: marketplaces of video and e-book content, domain registrars for illegal online pharmacies, the Gorbushkin Dvor and Dubrovka malls.

The Commission undertook to prepare a watch list of the most problematic online and physical markets situated outside the EU and encourage the operators and owners as well as the responsible local enforcement authorities to take the necessary actions to reduce the availability of IPR-infringing goods or services in these markets.

[Kommersant](#)

Moscow government agrees to gradual transition to two-percent corporate property tax rate

The Moscow government agreed to restrain the growth of the corporate property tax rate: in 2019, it may grow from 1.5 percent to 1.6 percent instead of the originally planned two percent, which will save the owners of shopping malls and offices tens of millions of roubles per facility or nearly RUB 33 billion for all Moscow-based real estate.

The document has not yet been officially published.

[Kommersant](#)

Public-private partnership on labelling to be signed by 1 March 2019

Deputy Minister of Industry and Trade Victor Yevtukhov said at the Anticounterfeiting Government Committee meeting that the PPP agreement on digital product labelling was scheduled for signing by 1 March 2019.

The labelling development action plan must be approved by the government by the end of 2018.

[*Kommersant*](#)

Federal Tax Services to transform tax administration

On 11 December 2018, the Head of the Federal Tax Service (FTS) Mikhail Mishustin announced the creation of an 'adaptive platform', the next step towards the tax administration reform.

In his opinion, the tax services must be fully integrated into the business environment in the long term with the tax obligations discharged automatically and the economy gaining transparency.

The tax administration will be based on the 'adaptive platform', working exclusively with the digital data sources and the digital taxpayer identities, operating in real time and with a built-in tax compliance functionality. It actually means that in 10 to 15 years, the FTS sees itself as a service provider, ensuring real-time IT integration with the taxpayer's digital processes and facilitating tax compliance reviews ('zero-effort automated tax compliance').

In the regulator's estimates, the transition to the 'new transparency' will take place in 2025-2035, once the Internet of Things is fully embraced by the economy.

[*Kommersant*](#)

EAEU might adopt single electronic currency

The electronic currency will be used solely for cross-country clearing operations.

The reciprocal obligations of EAEU countries to pay for the goods sold will be transformed into a new payment instrument.

The remaining balances will be converted into cash.

The single currency rate will depend on the cross rates of the national currencies of the EAEU's member states, as well as on the contribution of each country to the total EAEU's turnover.

The options of implementing the initiative will be developed by the Ministry of Finance.

[*Izvestiya*](#)

Hazard Class I and II waste to be mapped by end of 2019

The Ministry of Natural Resources and Rosatom (the State Nuclear Corporation) are planning to develop a special online portal integrated with the public services website that will allow tracking the transportation, dumps, and recycling of hazardous wastes.

The system will enable controllers to block the movement of GLONASS-equipped waste trucks in the event of route deviations.

A federal operator of Hazard Class I and II wastes will be established within RosRAO, a Rosatom's company.

[*Izvestiya*](#)

Pension Fund to introduce digital pension IDs

Starting in 2019, the Pension Fund of Russia will be piloting digital ID cards that will enable pensioner identification by socially responsible businesses.

The card will also be used by pre-retirees, who will be granted benefits as of 1 January 2019.

The digital social cards will be integrated with the PFR mobile app and will accumulate data on an individual's status and social benefits, readable using a unique QR code.

The code will be used to confirm eligibility of an individual for the pension (pre-retirement) benefits and discounts, offered by the state and the business.

The digital social card will be actively used from 2019.

[*Official Pension Fund website*](#)

Federal Tax Service to pilot e-document exchange in transit railway carriage operations

The decision was made at the 29th meeting of the United Panel of Customs Services of the Customs Union states, held on 6 December 2018 in Dilijan, Armenia.

During the pilot, the customs authorities of Belarus and Russia will exchange electronic transit documents, using the Russian and Belorussian railways databases. The first stage of the pilot will cover the route between Naushki (Russia) and Brest (Belarus) railway stations.

The customs authorities and the national railways of Russia and Belarus will take part in the project.

The customs authorities of Armenia, Kazakhstan, and Kyrgyzstan were tasked to discuss a similar pilot with their respective national railways and report the results to the Russian Federal Customs Service.

[*Official Russian Federal Customs Service website*](#)

Beer labelling might be introduced in 2019

Minister of Industry and Trade Denis Manturov said the decision was to be made in 2019 based on the proposals developed by the special taskforce.

[*Rossiyskaya Gazeta*](#)

Tobacco producers ask for transitional pre-labelling period

Cigarette producers and retailers propose introducing a transitional period before tobacco labelling becomes mandatory.

In their opinion, such transitional period is needed to finish the sales of unlabelled products.

During the period, the retailers must not be penalised for selling unlabelled tobacco.

To remind, the cigarette labelling has been piloted since January 2018 and will become mandatory in March 2019.

[*Vedomosti*](#)

Court practice

Supreme Court rejects ex-CEO's appeal of tax inspectorate decision

Based on the tax audit of the amended profit tax return for 2013, a company was assessed additional profit tax liabilities.

The company was further acknowledged bankrupt and could not discharge its tax liabilities; criminal prosecution was initiated against its former CEO.

The latter appealed the tax authorities' decision in court.

Courts of three instances rejected the appeal, citing that the CEO was not a party to the tax dispute, and the tax authorities' decision neither prejudiced his rights nor imposed any obligations on him.

According to the courts, a tax authority's decision can

be acknowledged illegitimate, if:

- it is inconsistent with laws and/or regulations
- it violates the claimant's rights and legitimate business or economic interests.

The courts also underlined that only the person whose rights and legitimate interests were affected by the disputable act can appeal to the court.

In the case under review, the tax inspectorate's decision entails consequences for the company and the tax inspectorate only and does not affect the rights and responsibilities of the individual.

The Russian Supreme Court upheld the lower courts' decisions and denied escalation of the case to the Supreme Court's Panel on Economic Disputes.

[Electronic Justice: commercial courts files](#)

International law news

OECD releases 2017 Peer Review Reports on the Exchange of Information on Tax Rulings as part of BEPS Action 5

As part of continuing efforts to improve tax transparency, the Inclusive Framework on BEPS has now [assessed](#) 92 individual jurisdictions' progress in spontaneously exchanging information on tax rulings, in accordance with Action 5 of the OECD/G20 BEPS package.

The report reflects the results of the second annual peer

review for the period from 1 January to 31 December 2017.

The report contains 60 jurisdiction-specific recommendations on issues such as improving the timeliness of the exchange of information and ensuring that exchanges of information are made with respect to preferential tax regimes that apply to income from intellectual property.

[Official OECD website](#)

Deloitte publications

Russia modernises data privacy legislation

On 10 October 2018, Russia signed Amending Protocol ETS No. 223 to the Council of Europe Convention for Protection of Individuals with regard to Automatic Processing of Personal Data (ETS No.108). The accession to the Convention will require ratification of the Protocol by the Russian parliament and will entail changes in the Russian data privacy laws and enforcement practices.

For details, please refer to Legislative Tracking in Focus of [28 November 2018](#).

And yet it moves! Or does it?

Starting from 1 January 2019 movable property would be exempt from taxation.

It creates a shortfall in the regional fiscal revenues, which have been estimated by Minister of Finance Anton Siluanov at up to RUB 181 billion.

This, in turn, may lead to more litigations over the tax authorities' attempts to classify movable property as immovable to collect more tax.

For details, please refer to Legislative Tracking in Focus of [23 November 2018](#).

First prosecution for FATCA non-compliance, 12 September 2018

On 11 September 2018 in federal court in Brooklyn, Adrian Baron, the former Chief Business Officer and former Chief Executive Officer of Loyal Bank Ltd pleaded guilty to conspiring to defraud the United States by failing to comply with the Foreign Account Tax Compliance Act (FATCA). The Loyal Bank is an off-shore bank that has offices in Budapest, Hungary and Saint Vincent and the Grenadines.

According to court documents, in June 2017, an undercover agent met with Baron and explained that he was a U.S. citizen involved in stock manipulation schemes and was interested in opening multiple corporate bank accounts at Loyal Bank.

For details, please refer to Legislative Tracking in Focus of [12 September 2018](#).

Amendments to the Russian Tax Code

Federal Law No. 302-FZ «On amendments to Part I and II of the Russian Tax Code» (The Law) introduced a number of changes aiming to reduce the administrative burden for VAT payers. In particular, the Law optimizes the list of documents to be filed with the tax authorities to justify the application of a zero VAT rate.

For details, please refer to Legislative Tracking in Focus of [23 August 2018](#).

Increase of Russian VAT rate

Federal Law No. [303-FZ](#) 'On Amendments to Certain Tax Laws of the Russian Federation' of 3 August 2018 (hereinafter, "Federal Law No. 303-FZ") has introduced amendments to the Tax Code of the Russian Federation (hereinafter, the "Russian Tax Code"), including an increase of the general VAT rate from 18 to 20 percent.

The raise is expected to generate additional budget revenue of RUB 620 billion p.a., starting from 2019.

Along with the added revenue from the oil and gas 'tax maneuver', the measure is viewed as a source of financing for the national development agenda outlined by the President of the Russian Federation in May 2018.

For details, please refer to Legislative Tracking in Focus of [17 August 2018](#).

The Convention on the legal status of the Caspian Sea

Meeting at the summit in Aktau on 12 August 2018, the leaders of Russia, Kazakhstan, Azerbaijan, Iran, and Turkmenistan signed a milestone document, which brings the relations among the countries to a new level - the [Convention](#) on the legal status of the Caspian Sea. It has taken the five neighbors more than 20 years to come to an agreement.

For details, please refer to Legislative Tracking in Focus of [17 August 2018](#).

New approach to tax treatment of transactions between related parties

On 15 June 2018, the Nineteenth Commercial Court of Appeals considered a [dispute](#) between PepsiCO and the Russian Federal Tax Service (FTS) over the tax treatment of intragroup transactions.

Courts of two instances supported the tax authorities in classifying the arrangement between the plant and the trading/holding company as free of charge provision of services.

According to the tax authorities, the plant's advertising and marketing expenses had contributed to an increase in the earnings of the trading/holding company and not the plant itself.

For details, please refer to Legislative Tracking in Focus of [31 July 2018](#).

We hope that you will find this edition interesting and informative. Should you have any questions on this subject, please do not hesitate to contact us.

Best regards,
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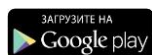


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