



LT Digest

Be in the know

Legislative initiatives

Date of vote on constitutional amendments appointed

- The nation-wide vote on constitutional amendments will take place on 1 July 2020.

[Official website of the President of Russia](#)

Government prepares economy and household income recovery plan

A nation-wide plan is approved for the period from June 2020 through December 2021 and sets the following targets:

- sustainable growth of real income
- reduction of unemployment rate to less than five percent
- GDP growth rates of at least 2.5 percent p.a. by the end of 2021.

The plan implies three implementation phases:

- the adaptation stage (June–September 2020), which aims to prevent a further drop in household income and recession spread across more industries and to stabilise the situation in the hardest-hit sectors

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[List of documents required to obtain permit for online sale of OTC drugs approved](#)

[Proposal to ease tax burden for tourism industry](#)

- the recovery stage (October 2020–June 2021), aiming to sustain the economy and household income recovery and ensure disease control and prevention
- the active growth stage (July–December 2021), during which sustainable growth of real household income and economy at large are to be seen.

According to the plan, all business restrictions will be lifted at the last stage (July–December 2021).

[RBC](#)

Details of nation-wide economy recovery plan unveiled

A nation-wide action plan, aiming to ensure employment recovery, improve household incomes, solidify economic growth, and implement long-term structural changes has nearly 500 actions grouped in nine sections, some of them new and some previously announced.

Measures towards growth of real household income, recovery of employment and demand:

- starting from 1 January 2021, to implement “direct payment” of sick leave and children’s benefits, which will require additional allocations of nearly RUB 52 billion
- starting from October 2020, to set a minimum hourly rate for part-time workers engaged for up to three months in order to ‘combat unreported employment and protect the interests of employers and part-time workers’
- starting from July 2020, to enable shifting to remote/mixed work arrangements without signing an addendum to employment contract
- to establish a ‘social treasury’ to fund social security measures
- to enable shifting federal and municipal officials to remote work.

Support measures for the SMEs and individual entrepreneurs (“IEs”):

- to waive the 2021 increase of fixed social contributions payable by individual entrepreneurs
- to implement support mechanisms for the SMEs and IEs from the hardest-hit sectors that sustained expenses to comply with the public health requirements
- to establish a transitional taxation regime for the taxpayers no longer eligible for the simplified tax regime
- to expand the use of quick payments to reduce transaction costs
- to temporarily ease bankruptcy consequences for bona fide IEs covered by the moratorium on bankruptcies to facilitate the re-start of business – according to the existing regulations, bankrupt IEs may not resume entrepreneurial activities for five years.

Investment incentives:

- to finalise the investment protection and incentives mechanism to foster major private investment projects, in particular, enable compensation of infrastructure expenses and part of interest on loans raised to develop such infrastructure, in the amount of taxes paid

[Russian State Duma proposes transition period for labelling pharmaceuticals](#)

[Federal Tax Service expands soft lending platform functionality](#)

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[Platform for Collaboration on Tax releases draft toolkit on taxation of offshore indirect transfers of assets](#)

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To support residential construction, the plan proposes reducing the weighted average mortgage rate to less than 8 percent, including by subsidising the 6.5-percent new build mortgages.

To support tourism, a VAT rate reduction to 7 percent for travel companies is proposed, starting from 1 January 2021.

For hospitality businesses, half of interest payments on earlier obtained loans will be compensated and principal payments will be deferred for July–December 2020.

[RBC](#)

Mikhail Mishustin extends tax audit freeze until 30 June 2020

The freeze on new/repeated field tax audits, including transfer pricing audits, is extended until 30 June 2020.

No sanctions will be imposed for tax offences under Article 126 of the Russian Tax Code (failure to provide information for tax control purposes) committed from 1 March to 30 June 2020.

Deadlines for responding to the tax authorities' requests for documents, information, and clarifications received between 1 March and 30 June 2020 have also been extended.

The moratorium on currency compliance audits by currency and customs control authorities has also been extended until 30 June 2020 (except for previously discovered offences with penalty deadlines expiring on 1 June 2020).

The deadlines for reporting transactions on accounts (deposits) with foreign banks and other financial institutions are deferred until 1 December 2020.

Deferrals of the regular and up-front tax payments (except the MIT and excise taxes) due in 2020 will now be granted to tourism and hospitality businesses, meeting the following criteria:

- included into the single register of hotels, ski slopes, and beaches
- the principal activity code indicated in the registers of legal entities/individual entrepreneurs as of 1 March 2020 is consistent with the list of qualifying economic activities
 - the 2019 income does not exceed:
 - RUB 0.2 billion for hotels with up to 49 rooms
 - RUB 0.5 billion for hotels with 50-99 rooms
 - RUB 1 billion for hotels with 100-299 rooms and RUB 1.6 bln for facilities with 300-499 rooms
 - RUB 2 billion for hotels with 500-999 rooms
 - RUB 3 billion for hotels with 1,000-2,999 rooms
 - RUB 5 billion for hotels with 3,000-6,000 rooms.

[Official website of the Russian Government](#)

Mikhail Mishustin signs off allocation of RUB 10.9 billion to support airports

To remind, in 2020, Russian airports and affiliated entities will receive subsidies to partially compensate passenger revenue foregone due to the COVID-19 outbreak.

The appropriate use of funds will be overseen by the Federal Air Transport Agency.

[Official website of the Russian Government](#)

Rules for assisting Russians stranded abroad to due coronavirus infection modified

The following changes have been introduced:

- assistance will be provided to Russian nationals stranded abroad from the day a respective decision has been made by a specially formed commission of the Russian Foreign Ministry until the day of return to Russia
- a request for assistance must be filed at the government services portal by 5 June 2020
- the Ministry of Telecommunications and Media, the Ministry of Foreign Affairs, and the Ministry of Finance will enable the voluntary return of erroneously or excessively transferred funds to a designated bank account
- the form of request for assistance has been adjusted.

[Official website of the Russian Government](#)

Proposal to formalise provisions on legally binding notices in Russian Labour Code

The proposal calls for adding Articles 15.1-15.3 to the Labour Code to regulate the exchange of legally binding notices.

According to the proposal, apart from serving such notice in person or by regular mail, it can also be sent electronically or using other technologies determined by the Government, unless otherwise provided for by an employment contract, corporate policies, or a collective agreement.

The employer must retain all legally binding notices received from the employee and copies of notices sent to the employee in the manner prescribed by the corporate policies.

The rules on legally binding notices set forth in employment contracts (corporate policies or collective agreements) must not prejudice the employee's rights granted by the Labour Code.

The employee can opt out of exchanging notices electronically at any time by sending a regular mail or an e-mail to the employer or informing it personally.

If approved, the law will enter into force on 1 October 2020.

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

Updated bill on national budgetary, fiscal, customs tariff priorities released

Key changes include the cancellation of zero-rated WHT on dividends transferred to a foreign entity, where the beneficial owner of such dividends is a qualifying Russian company.

In respect of these dividends, a corporate income tax rate of 13 percent will apply.

Read more about the changes in an upcoming LT.

To remind, the bill 'On amendments to Parts I and II of the Russian Tax Code (as regards the implementation of certain priority provisions of the national budgetary, fiscal, and customs tariff policy)' was published on the draft legislation portal in mid-May. For more details on the original version, refer to the LT in Focus of [25 May 2020](#).

[Federal draft legislation portal](#)

President orders more support for light industry

President Vladimir Putin instructed that the following measures be incorporated into the national economy recovery plan:

- to increase budgetary allocations for loan servicing subsidies for light industry enterprises to RUB 1 billion
- to enable subsidising 50 percent of the cost of equipment leased to such enterprises
- to update operational factors criteria for such enterprises
- to set priorities for the government procurement of light industry products
- to develop support measures for the enterprises that pay official salaries

[Official website of the President of Russia](#)

Mikhail Mishustin approves subsidy rules for Russian airports

Russian airports and their affiliated entities will receive subsidies to partially compensate their passenger revenue foregone due the COVID-19 outbreak.

The subsidies will be paid, if as at 1 January 2020 or the first day of any other month of 2020, the recipient:

- is not a foreign entity
- is not a Russian legal entity, in which a foreign shareholder registered in an uncooperative tax-haven jurisdiction owns an interest exceeding 50 percent
- receives no other allocations for similar purposes under any other regulations
- has no tax arrears
- is not undergoing reorganisation/liquidation/bankruptcy
- consents to have its spending audited by the Federal Agency for Air Transport and governmental financial controllers.

The subsidy is calculated at the end of each month from April to June 2020 or is paid on a non-recurrent basis for several months of a reporting period.

The subsidies are aimed at ensuring business continuity and maintaining employment.

[Official website of the Russian Government](#)

Mortgage holidays to extend to individual entrepreneurs and self-employed individuals

According to the existing regulations, distressed mortgage borrowers may apply to their banks, seeking

either a suspension or reduction of regular loan payments, subject to the provision of relevant evidence (personal income report as per Form 2 NDFL).

Currently, this report can only be issued to employed borrowers and is unavailable for self-employed individuals or those who apply the tax patent regime.

A bill submitted to the State Duma enables such borrowers to provide other personal income evidence as the banks may determine.

The bill also obliges the borrowers to report their average monthly income changes to the lender, if such changes occurred after the change of mortgage terms and prior to the expiration of the grace period.

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

Model contracts for provision of labelling codes to pharmaceutical companies updated

Two types of contracts have been updated:

- [model contracts](#) for provision of labelling codes to pharmaceutical companies (residents)
- [model contracts](#) for provision of labelling codes to foreign pharmaceutical companies (non-residents).

Draft orders have been developed to clarify payment procedures. According to them, labelling codes will be issued by the pharmaceutical track & trace system operator subject to payment of relevant fees before or after the codes are recorded in the database.

[Federal draft legislation portal](#)

Ministry of Finance proposes bringing down low-interest mortgage downpayment to 15 percent

A draft government resolution it prepared provides for the reduction of downpayment from 20 to 15 percent for low-interest mortgage programmes (Family Mortgage, Far-Eastern Mortgage, and Mortgage At 6.5 Percent).

Relying on the experience gained with the programme Mortgage At 6.5 Percent launched in the end of April 2020, the resolution aims to streamline communications between borrowers, lenders, and AO DOM.RF and improve low-interest mortgage accessibility.

[Official website of the Russian Ministry of Finance](#)

Bill regulating remote working developed

The bill enables the inclusion of specific clauses on partial or temporary remote working into employment contracts (as an addendum or a separate agreement, forming an integral part of the contract).

Such contract (addendum, agreement) must set forth:

- the time or schedule of remote work
- remote work conditions: working time, employee-employer communication tools, policies for provision of equipment, documents, and other tools necessary to perform professional responsibilities, or respective compensation
- submission and acceptance of deliverables.

[Official website of Moscow State Duma](#)

Ministry of Industry and Trade develops rules for compensating expenses under vehicle supply agreements

Russian financial institutions will be compensated for their income foregone under loan and/or factoring agreements signed in 2020 to secure performance under vehicle supply contracts.

In accordance with a draft government resolution, federal executive authorities and state-owned companies are planning to procure at least 33,000 vehicle units for a total of RUB 70 billion on an accelerated basis in 2020.

Payments under the supply contracts will be made during 2020–2022 as budgeted.

Automakers' contractual performance in 2020 will be secured by preferential loans and factoring arrangements.

Procured vehicles must meet the general government procurement requirements set by Government Resolution No. 719 of 17 July 2015 "On verification of Russian origin of manufacture".

[Federal draft legislation portal](#)

Digital economy framework developed

The framework was conceptually approved by the Digital Environment Regulation taskforce.

The document regulates personal and big data, finance system, digital education and healthcare, e-commerce, transport and other digital economy areas.

[Official website of Digital Economy non-profit organization](#)

Government puts forward currency control liberalisation measures as part of its economy recovery plan

The following initiatives are proposed:

- to apply a risk-based approach and shift from total control to control of doubtful foreign exchange transactions
- to suspend penalties for non-repatriation of currency earnings under international trade contracts and loans from 1 April 2020 to 1 July 2021
- until 1 July 2021, exporters will be deemed to have repatriated their currency earnings, if they received funds from a Russian guarantor bank towards an obligation under an international trade contract
- to enable international carriers to account for balances of up-front payments to counterparties under one international trade agreement against up-front payments under another international trade agreement in order to fulfil their currency repatriation commitment
- to phase out the requirement to repatriate currency earnings for non-resource-based exports
- to enable netting or novating liabilities under international trade contracts by exporters (including where a counterparty charges penalties, late payment interest or other sanctions over quality and other breaches, etc.) to comply with the currency

earnings repatriation requirement.

[RBC](#)

Bill on relief from up-front payments towards pollution charges in 2020

According to the bill, payors of pollution charges will be relieved from quarterly up-front payments during 2020.

Pollution charges for 2020 will be payable by 1 March 2021 subject to applicable adjustments.

The entities obliged to pay pollution charges by 1 July 2020 that decide against making up-front payments for 2020 must send a notification to the relevant federal authorities, by regular or digitally signed electronic mail, that the payment for 2020 will be made by 1 March 2021.

Untimely or incomplete payment/non-payment of quarterly up-front payments towards pollution charges in 2020 will not be penalised.

[Federal draft legislation portal](#)

Ministry of Industry and Trade proposes including jewellery into list of hardest-hit industries

Apart from saving the industry, the initiative will help preserving unique specialty teams, retaining shares in foreign markets, and protecting the Russian jewellery market.

Specific support measures to keep the industry stay afloat will be developed by the end of the week jointly with the business community and will be afterwards presented to the Government.

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

Federal Social Security Fund to extend social contribution payment deadlines

The agency reminded that the Government had extended the social contribution deadlines for payors that:

- have been on the SME register as of 1 March 2020
- do business in one of the affected industries as per the list established by Government Resolution No. [434](#) of 3 April 2020.

Social contribution deadlines were also extended for socially oriented non-profit organisations supported by the state.

For these payors, the following deadlines are set for social contributions towards occupational accidents and diseases insurance: for March – by 15 October 2020; for April – by 15 November 2020; for May – by 15 December 2020; for June – by 15 November 2020; for July – by 15 December 2020.

[Consultant Plus](#)

Regulatory clarifications

Federal Tax Service clarifies deadlines for foreign account transactions for Q1 2020 by legal entities and individual entrepreneurs

According to the regulator, the tax authorities must take into account the "non-working" days declared by the President.

Given the situation, Q1 2020 reports can be filed by the residents within 30 days after the lockdown has been lifted.

When deciding on whether a resident is in breach of currency regulations, tax inspectorates must see if late reporting or failure to provide supporting documents were caused by a COVID-2019 related force majeure.

[Garant Prime](#)

Roszdraznadzor clarifies rules and terms of online sale of OTC drugs

- Online sales will be permitted for all medicines, except prescription medicines, narcotic and psychotropic medicines, and medical products containing over 25 percent of ethanol by volume.
- In case of a cashless payment (other than by a bank card), the seller must attest delivery with a delivery note or an acceptance certificate.
- Upon delivery, the buyer must check integrity of outer packaging, open it and check the contents, examining the secondary and primary packaging for damages and overall appearance of the product.

- Upon delivery of temperature-sensitive drugs, the buyer must ask the courier to demonstrate compliance with the temperature and storage requirements indicated on the secondary packaging.
- The buyer is entitled to return a poor-quality product (wrong quantity or content) to the courier without paying for the drug or delivery and/or ask for a replacement.

[Consultant Plus](#)

List of documents required to obtain permit for online sale of OTC drugs approved

The list includes the documents (information) confirming that a pharmacy has:

- at least ten outlets in Russia
- facilities/space to store the orders
- a web-site or a mobile application
- own courier service with thermostatic equipment or a contract with such courier service to support delivery of temperature-sensitive medicines
- capacity to accept electronic payments and/or payments via terminals.

The rules for online sale of OTC drugs were approved by Government Resolution No. [697](#) of 16 May 2020.

[Consultant Plus](#)

Media Review

Proposal to ease tax burden for tourism industry

In its letter to Alexey Fursin, Head of Entrepreneurship and Innovation Development Department of Moscow Government, the Russian Association of Tour Operations put forward its proposals to ease taxes charged by Moscow on the industry due to COVID-19 fallout.

In particular, the following measures were proposed:

to forgive travel companies late payment interest payable in 2021 for overdue 2020 single tax payments

to issue interest-free loans to finance the payment of the single tax.

The Association noted that, although hard to implement, the measures will allow meeting client obligations by travel companies and tourism infrastructure facilities (hotels, museums, etc.).

[Official website of the Russian Association of Tour Operators](#)

Russian State Duma proposes transition period for labelling pharmaceuticals

First Deputy Chairman of United Russia Andrey Isaev said a transition period will be envisaged as part of the pharmaceuticals labelling rollout.

However, no legislative amendments are planned to formalise postponement.

According to Mr. Isaev, in their recommendations to the Government, Roszdraznadzor will propose refraining from charging administrative penalties to organisations that are behind the schedule due to the COVID-19 outbreak and will inevitably be in breach of labelling requirements in the coming months.

Respective proposals are to be finalised by 1 July 2020.

[Parlamentskaya Gazeta](#)

Federal Tax Service expands soft lending platform functionality

The FTS has expanded the capabilities of its digital platform used by the banks to issue soft loans to businesses and socially oriented non-profits.

The new functionality went live on 1 June 2020; it enables control over the borrower's headcount reduction risk, salary levels, and non-initiation of bankruptcy proceedings during the 'period of observation' under the loan agreement.

Loans and interest will be forgiven to companies that keep 90 percent of their staff, with profits foregone compensated to the lenders by the state.

Loans and interest will be halved for companies that keep 80 percent of the jobs.

To receive loans on preferential terms, companies (including socially oriented non-profits) and individual entrepreneurs may apply to banks that have signed up to the FTS's digital platform.

This blockchain-based platform will allow banks to consider requests without any additional paperwork.

In a matter of several minutes, the bank will receive verified borrower data from public registers, including on what industry it operates in, its headcount, and status in the SME register (a micro-, small, or medium-sized enterprise).

The credit decision made by the bank (approval or denial) becomes known to all platform's users.

[Official Russian Federal Tax Service website](#)

Proposal to postpone enactment of alcohol safety standards

The Russian Brewers Association and a number of other stakeholders petitioned Mikhail Mishustin to postpone the enactment of alcohol safety standards scheduled for January 2021.

In their opinion, the proposed definition of beer needs to be adjusted as it lowers the required malt content from 80 to 50 percent, which can lead to a decrease in malt production and reduce the area under barley crops by 230 thousand ha.

[Kommersant](#)

Federal Tax Service launches public portal of financial statements

The [portal](#) is a free database that accumulates financial statements and auditor's reports and is accessible to all stakeholders free of charge. The resource also provides a brief financial analysis of reporting indicators in the form of dashboards.

For user convenience, reports are available for download in different formats (e.g., MS Excel or MS Word) and may be digitally signed by the Federal Tax Service to have the same legal effect as documents with a regular 'live' seal.

Subscription is available to companies that use financial statements for large-scale data analysis or need bulk data. A subscription request can be filed on the portal's web site.

Using Google Chrome is recommended to ensure that the web site runs properly.

[Official Russian Federal Tax Service website](#)

International law

Platform for Collaboration on Tax releases draft toolkit on taxation of offshore indirect transfers of assets

The toolkit is designed to help the developing countries tackle the complexities of taxing offshore indirect transfers of assets.

The [toolkit](#) examines the principles that should guide the taxation of these transactions in the countries where the underlying assets are located, discusses economic considerations that may guide policy in this area, the types of assets that could appropriately attract tax when transferred indirectly offshore, implementation challenges that such countries face, and the options that could be used to enforce such a tax.

The document specifically focuses on the tax treatment of such transactions in the extractive industry.

[Official OECD website](#)

European Commission launches consultations to seek views on Digital Services Act package

The consultation seeks to gather views on the Digital Services Act, which is expected to reshape and harmonise the regulation of digital platforms in the EU.

Two set of measures are envisaged:

- regulation of liability of digital service providers,

including for the content published by users

- ensuring equal conditions in the digital services market.

Public consultations will continue until 8 September 2020.

[Official European Commission website](#)

Singapore releases amendments to tax treaty with Russia

The Inland Revenue Authority of Singapore released amendments made by the MLI to Singapore's double tax treaty (DTT) with Russia (Annex A to the DTT).

The effects of the MLI on DTT, as laid out in the Annex, will have effect in Singapore:

- with respect to taxes withheld at source, in respect of amounts paid on or after 1 January 2021
- with respect to taxes other than those withheld at source, where the income is derived or received in a basis period beginning on or after 30 November 2020.

[Web-site of Inland Revenue Authority of Singapore](#)

Turkey raises import duties on certain goods

The increase applies to a broad range of goods with Commodity Codes 3005 (wadding, gauze, bandages and similar articles), 5205, 5208-5212 (textiles):

<https://www.resmigazete.gov.tr/eskiler/2020/05/20200520-10.pdf>

<https://www.resmigazete.gov.tr/eskiler/2020/04/20200421-2.pdf>

[421-2.pdf](https://www.resmigazete.gov.tr/eskiler/2020/04/20200421-1.pdf)

<https://www.resmigazete.gov.tr/eskiler/2020/04/20200421-1.pdf>

<https://www.resmigazete.gov.tr/eskiler/2020/05/20200511M1-2.pdf>

Source: Official Gazette of the Republic of Turkey

Deloitte publications

Look-through approach and more...

A bill that is expected to introduce substantial changes in the tax

regulation was published at the federal draft legislation portal.

The most important of the proposed changes are the following:

- when using the look-through approach, only the international holding companies that are residents of special administrative districts will remain eligible for withholding tax ("WHT") benefits (the "substantial shareholding exemption")
- income from the sale of listed shares held by a company for over five years will not be eligible for the exemption
- individuals will be entitled to record in their income the dividends they receive from Russian entities through a chain of foreign intermediaries and offset the tax withheld from such payments in Russia.

Read on to learn more in our LT in Focus of [25 May 2020](#) and of [19 June 2020](#)

Immigration amnesty for foreigners in Russia extended: key points

On 15 June, President Putin signed decree No. 392, amending the previously issued Decree No. 274 'On temporary measures to regulate the legal status of foreign citizens and stateless persons in the Russian Federation due to the threat of further spread of the novel coronavirus infection (COVID-19)'. The amendments, just like the original provisions, are designed to liberalise the immigration treatment of foreign citizens and stateless persons.

Read on to learn more in our LT in Focus of [17 June 2020](#)

Dividends and customs value: to include or not to include. Court practice development.

Control over the accuracy of declared customs value has always been a priority for the customs authorities, with the focus shifting from one aspect to another now it seems to be the turn of dividends.

Read on to learn more in our LT in Focus of [9 June 2020](#)

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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TaxSmart app



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