



## LT Digest

### Be in the know

#### Court practice

##### **Court practice on property tax benefits for highly energy efficient buildings develops**

Ruling of the Russian Supreme Court Judge No. 305-KG18-501 of 17 April 2018 in case No. A41-90181/2016 settled a dispute over the rightful use of the tax benefit granted by Item 21, Article 381 of the Russian Tax Code for a commercial building.

The court of the first instance and the court of appeal awarded the claim to the taxpayer, while the court of cassation sustained the tax authority's position, the key argument being that the tax benefit can only be applied to the property that is assigned an energy efficiency class by the law.

In the tax inspectorate's opinion sustained by the court of cassation, since energy efficiency classes are assigned only to multi-family buildings, tax benefits cannot be applied to any other buildings.

The Russian Supreme Court denied escalation of the case to its panel on economic disputes and sustained the tax inspectorate's conclusion.

On 26 April 2018, the Commercial Court of the Moscow District expressed a similar opinion in a number of other cases: No. [A40-51603/2017](#), [A40-51627/2017](#), and [A41-899/2017](#).

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[OECD releases consultation draft on limiting impact of excessive interest deductions on mining revenues](#)

The Russian Supreme Court's panel on economic dispute has not yet expressed its position on the case.

A [case of OOO KIT YEKATERINBURG](#) was awarded to the taxpayer followed by the tax inspectorate's cassation appeal to the Russian Supreme Court. The Supreme Court requested the materials on file, but has not ruled on the case yet.

[Electronic Justice: commercial courts files](#)

### **Federal Tax Service releases digest of court decisions in tax litigations for Q1 2018**

The digest includes the following judgements:

- Russian Constitutional Court Ruling No. [592-O](#) of 13 March 2018, in which the Court noted that each sale of alcohol/other excisable goods by producer is subject to the excise tax regardless of whether it is the first sale or a sale of an earlier returned product
- Russian Supreme Court Ruling No. [304-KG17-8961](#) of 6 March 2018 in case No. A27-25564/2015 and No. [305-KG17-20231](#) of 5 April 2018 in case No. A40-176513/2016, in which the court affirmed the possibility of treating controlled debt subject to the thin capitalisation rules as capital, (for more details, please refer to LT Digest of [2-8 April 2018](#))
- Russian Supreme Court Ruling No. [303-KG17-19327](#) of 29 March 2018 in case No. A04-9989/2016, in which the court stated that the tax authorities may not challenge the price in an uncontrolled transaction, noting, though, that if the tax authorities challenge the real economic purpose of a transaction declared for tax purposes, a multifold deviation of the transaction's price from the arm's length values could be treated as indicative of an unjustified tax benefit. The price deviation ranging from 11 to 52 percent could not be considered multifold
- Russian Supreme Court Ruling No. [305-KG17-19973](#) of 16 March 2018 in case No. A40-230080/2016, in which the court noted that the scope of the tax audit of an amended tax return is unlimited, yet a repeated audit could be initiated by the tax authorities only a reasonable period after the amended tax return is filed (for more details, please refer to LT Digest of [19 – 25 March 2018](#))
- Russian Supreme Court Ruling No. [302-KG17-16602](#) of 16 February 2018 in case No. A33-17038/2015, in which the court noted that the Russian Tax Code does not regulate the adjustment of previously assessed tax on a sale transaction found void, therefore, the adjustments should be introduced by filing an amended tax return for the period, in which the sales had been recognised
- Russian Supreme Court Ruling No. [310-KG17-13413](#) of 17 January 2018 in case No. A08-114/2017, in

which the court acknowledged the extension of a loan repayment period a material term of a related-party loan agreement signed before 1 January 2012, which required the inclusion of the loan in the controlled transaction notification.

[Consultant Plus](#)

### **Development of position on tax debt collection from corporate officers expressed by Russian Constitutional Court**

Krasnoufimsky District Court reconsidered case No. 2-1-300/2018 over the recovery of a corporate tax debt from a chief accountant who had selected an incorrect tax regime.

The case was sent back for retrial by Russian Constitutional Court Ruling No. [39-P](#), in which the Court reaffirmed that a tax debt (only the debt and the late payment charges) can be collected from a company officer, provided it cannot be collected from the corporate taxpayer.

Having retried the case, the first instance court acknowledged the chief accountant qualified as the defendant and found the defendant guilty of a tax offence.

However, the court stated that the tax authorities had not exhausted the opportunities to collect the debt and denied the recovery of the debt from the chief accountant.

In the court's opinion, there were certain circumstances indicating that the debt could be collected from the taxpayer itself:

- The taxpayer was not liquidated as of the time of the hearing
- No bankruptcy proceeds were received and distributed by a bankruptcy administrator
- The tax debt amounted to 57 percent of the taxpayer's total debt, which, according to Resolution of the Russian Supreme Court No. [53](#) of December 2017 "On certain matters of holding debtor's controlling owners liable during bankruptcy proceedings", implied that the bankruptcy was caused by the actions (omissions) of the controlling owner, which, in turn, indicated a possibility of imposing a secondary liability both on the debtor's chief executive officer (genuine or nominal) and other persons qualifying as controlling as at the time of the tax offence.

Based on the foregoing, the court concluded that collecting debt from the company officer was premature.

[Official website of Krasnoufimsky District Court](#)

## Legislative initiatives

### FTS approves format and e-filing procedure for MNE group notifications

Please be reminded that pursuant to Federal Law No. [340-FZ](#) of 27 November 2017, taxpayers that belong to Multinational Enterprise Groups (MNE Group) will have to report their participation in such MNE Groups in 2018 not later than eight months of the last day of the reporting year of such MNE Group's parent company.

For more details, please refer to LT in Focus of [27 November 2017](#).

[Official Internet Portal for Legal Information](#)

### Russian Government approves Protocol amending tax treaty with Sweden

The Protocol introduces the following important amendments:

- The tax treaty is extended to apply to the Russian property taxes and the Swedish capital tax
- The document enables the taxation of income from an indirect alienation of immovable property in a contracting state, in which such immovable property is based
- The applicability of the five-percent tax on dividends has been changed: the lower tax rate will now apply if a beneficial owner of the dividends is a legal entity (other than a partnership) that directly holds at least 10 percent of the capital of the company paying the dividends (other than an investment fund), and this share equals at least EUR 80,000 or an equivalent amount in the national currencies of the contracting states at the moment of dividend distribution
- Any investment fund returns or liquidation proceeds will be treated equally with dividends
- The new version introduces a number of limitations on benefits
- The document sets forth that certificates of permanent residence will not require legalisation or apostilles

[Official website of the Russian Government](#)

### Russian Government approves bill on digital assets, requires adjustments

The Russian Government has [approved](#) the bill subject to modification of certain provisions.

According to the Government, the activities aimed at creating a cryptocurrency do not necessarily imply the establishment of a transaction register, but may include the provision of power and technical capacities, including the facilities to accommodate the mining equipment, which cannot be treated as mining. Thus, the concept of 'mining' needs to be clarified.

There are other proposed amendments:

- To expand the list of criteria for miners, as the power consumption criteria alone is not enough to make a judgement
- To provide for the tax treatment of digital assets and transactions in them
- To clarify the accounting treatment of digital assets
- To enable the digital asset exchange operator to apply a simplified remote identification procedures
- To enable the foreign investors to transfer cryptocurrencies to an issuer's wallet in exchange for the Russian tokens
- To classify the digital financial assets as digital property
- To envisage mandatory controls over cryptocurrency exchange transactions worth RUB 600,000 or its equivalent in foreign currencies or more
- To establish a procedure for the identification of digital asset holders and digital asset system operators.

[Official website of the Russian Government](#)

### Bill on crowdfunding reworked

The updated document sets forth the criteria for investment platforms, their operators and participants, investment crowdfunding procedures, particularly the security investments, and information disclosure requirements.

The document sets the minimum capital requirements for investment platform operators at RUB 5 million (vs. RUB 3 million in the original wording).

The maximum annual investment by non-qualified investors or sole traders will be capped by a regulation of the Central Bank of Russia.

The Russian Government approved the bill but required that certain provisions be adjusted.

Thus, in its [opinion](#), the investment caps should be indicated directly in the text: the total investment by a non-qualified investor shall not exceed RUB 600,000 per calendar year, while the funds raised shall not exceed RUB 1 billion per person per year.

The government also proposes amending the definitions of a number of terms, aligning certain provisions of the bill with the digital assets and anti-money laundering bills (as regards the identification of investment platform clients), and making some technical corrections.

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

## Bill on amending investment deduction for profit tax

The bill proposes the following changes:

- To expressly set forth that the relevant deduction can be granted only on the basis of a regional law
- To set forth that the deduction will factor in the costs of creating the social infrastructure donated to the federal or municipal authorities
- To cap the reduction of the federal component of the profit tax by the amount of fixed asset investment based on the share of the federal tax component attributable to the branch located in the region, in which the relevant fixed assets are based
- To extend the profit tax deduction to fixed assets of Depreciation Categories 3 to 10 (except buildings, structures and energy transmission infrastructure from Categories 8 to 10); now the deduction is granted for fixed assets from Depreciation Categories 3 to 7
- To exclude the provision setting forth that the advance tax payment of a consolidated taxpayer group may not be subject to the deduction.

[Federal Draft Regulations Portal](#)

## Guidelines on good distribution practice ("GDP") for medicinal products enter into force in EAEU

The [Guidelines](#) is a quality warranty system that applies to all parties involved in the distribution of pharmaceuticals, including the manufacturers, in the EAEU market.

The document regulates the entire supply chain of medicinal products and pharmaceutical substances from manufacturers to drug stores. It introduces the mandatory temperature control at all stages of distribution stages and defines the "responsible person" in charge of setting up and maintaining the distributor quality system, managing complaints and product recalls.

The system of mutual GMP audits between the distributors and manufacturers is enabled.

The GDP Guidelines were adopted by Resolution No. 80 of the Eurasian Economic Commission Panel of 3 November 2016.

[Official Eurasian Economic Committee website](#)

## Russian Ministry of Communications and Media calls for sanctions for non-usage of Russian-based servers

The Ministry proposes imposing sanctions on personal data operators for the following offences:

Recording, systematisation, accumulation, storage, updates, retrieval of the Russian users' personal data collected by operators, including online, other than using the Russian-based servers (corporate penalties will range from RUB 15,000 to RUB 75,000)

Personal data disclosure by an operator or a third party that received access to personal data other than upon the data subject's consent, unless otherwise envisaged by the federal law (corporate penalties will range from RUB 20,000 to RUB 40,000)

[Federal Draft Regulations Portal](#)

## Temporary agreement on free trade zone between EAEU and Iran approved

Russian Prime Minister Dmitry Medvedev signed an [order](#) approving the temporary free trade zone agreement between the EAEU and Iran.

The agreement has been signed for four years and sets grounds for free trading in certain product categories between the EAEU and Iran.

[Official website of the Russian Ministry of Economic Development](#)

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## Clarifications from government bodies

### Russian Ministry of Finance clarifies provision of MNE documentation

The Ministry has reminded that a taxpayer that is an entity of a multinational enterprise group (MNE Group), whose parent or a surrogate parent company is a foreign tax resident, may be exempt from filing a country-by-country (CbC) report subject to the following conditions:

- The filing of the CbC reports is required by the national laws of its state (territory)
- Such state (territory) is a party to the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports
- Such state (territory) is not on the black list of

countries that systematically fail to exchange the CbC reports

- Such state (territory) has been notified of the reporting entity of the MNE Group.

However, the Ministry noted that, in accordance with Item 7, Article 105.16-3 of the Russian Tax Code, the federal tax administration can request a CbC report from a MNE entity if its parent or surrogate parent fails to submit the CbC report to the competent authority or if a state (territory) such parent or surrogate parent is a resident of has been included into the list of countries that systematically fail to exchange the CbC reports.

[Consultant Plus](#)

## Russian Ministry of Finance clarifies assessment of VAT on software assignment by foreign entity

According to the Ministry, the assignment of non-exclusive software rights by a foreign entity to a Russian company is deemed to take place in Russia and, therefore, is subject to Russian VAT.

[Consultant Plus](#)

## Russian Ministry of Finance clarifies assessment of VAT on purchase of online hotel booking services from Dutch company

The Ministry advised that, in accordance with Sub-Item 4, Item 1, Article 148 of the Russian Tax Code, if a buyer operates in Russia and purchases electronic services, their place of supply is deemed to be in Russia.

E-services include, in particular, the posting of product or service offers online.

Therefore, if a Russian company buys hotel booking services from a foreign entity that is not registered for tax purposes in Russia, it should assess and pay VAT according to Items 1 and 2, Article 161 of the Russian Tax Code regardless of the foreign entity tax registration.

The Ministry also reminded that, pursuant to Federal Law No. [335-FZ](#) of 27 November 2018, a foreign entity that renders services as defined in Item 1, Article 174.2 of the Russian Tax Code, either to individuals or legal entities, will have to register as a VAT payer with the tax authorities starting from 1 January 2019.

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## Russian Federal Tax Service (FTS) reminds of upcoming disclosure of information no longer subject to tax secrecy

Federal Law [No. 134-FZ](#) of 1 May 2016 lifted tax secrecy restrictions with respect to certain corporate taxpayer information, such as outstanding taxes, penalties and fines, tax offences, average headcount, income and expense, and the total taxes paid.

Effective 1 June 2018, this information for all companies will be posted on the FTS website and in the Transparent Business e-tool as open data.

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## Russian Ministry of Finance clarifies applicability of five-percent rule for separate accounting for VAT on warranty repairs

The Ministry has reminded that the provisions of the Russian Tax Code regulating the separate accounting for VAT purposes were amended effective 1 January 2018.

According to the amendments, if a share of expenses from VAT-exempt operations does not exceed five percent of the total expenses, a taxpayer does not have to account for VAT separately, but only with respect to the expenses that are attributable **both** to VATable and VAT-exempt operations.

Therefore, VAT assessed solely on exempt operations will not be recoverable.

If a taxpayer that is engaged in both VATable and VAT-exempt operations claims a refund of input VAT **with further reinstatement of VAT** on goods (works, services) used in exempt operations, it will be **deemed to be failing to comply** with the separate VAT accounting requirement and, therefore, will not be entitled to a VAT refund and the deduction of VAT for profit tax purposes.

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## Media review

### Russia to develop ICO standard

The standard will be developed by the Russian Association of Cryptocurrencies and Blockchain to provide criteria for differentiating the ICO projects from fraudulent schemes.

The key criteria will include the reliability of information on project founders and the team, own website and the proportion of unique (original) content it contains, track record of the founders, and the ICO project roadmap.

The founders will also have to present the project's white paper and business plan and prove the project viability by building an operable product prototype.

The standard will not be made statutory, being an instrument of market self-regulation.

[Izvestiya](#)

### Russia might establish register of foreign producers

Head of the Federal Accreditation Service Alexei Khersontsev has called for creating a register of importers of electronic supplies, toys, cars, clothing, furniture and other products that need to be tested for safety.

The register will list the importers' representatives in Russia authorised to file certification requests or declarations of conformity.

[Rossiyskaya Gazeta](#)

## Crypto investors to have their rights protected

The Eurasian Blockchain Association that brings together the Russian Association of Cryptocurrencies and Blockchain, the Korea Venture Business Association (KOVA), and the Chinese Association of Cryptocurrency Investors (LBTC) is establishing an international fund for protecting the crypto investors' rights.

The fund will focus primarily on legal defence. The first step would be to sue Google, Twitter, and Facebook for refusal to place cryptocurrency advertisements. Action will be taken against managers and shareholders found to have cryptowallets.

The fund will also be joined by Chinese, Korean, Swiss, Armenian, and Kazakh companies.

[Izvestiya](#)

## IBM to launch blockchain platform to trace origin of diamonds

The leaders in the gold and diamond industry have partnered with IBM to develop a blockchain network to trace the provenance of diamonds and gold across the supply chain.

The participants of the platform called TrustChain will be able to create and update records on the origin and movement of precious stones and metals.

Blockchain-based, TrustChain factors out the unauthorised access and data tampering.

The project was joined by Berkshire Hathaway, Richline Group, Asahi Refining, LeachGarner, Helzberg Diamonds, and UL, a transaction security provider.

The tracing solution will be enabled in the end of 2018. The buyers will be able to find out the country of origin and the deposit where the precious metals/stones come from, what plants processed them, and trace their way to the stores.

[Kommersant](#)

## FTS teams up with Federal Agency for Fishery, Federal Security Service, Central Bank of Russia, sectoral associations to fight VAT evasion schemes in fish market

According to the FTS, the procurement of fish products via bad-faith intermediaries results in the loss of billions of roubles of fiscal revenue annually.

The regulator proposes signing charters with major fish traders that would oblige them to buy products directly from the producers and will help fight VAT evasion.

The mechanism was earlier implemented in the grain market.

According to the regulators, major fishing companies have agreed to terminate contracts with bad-faith intermediaries.

[Rossiyskaya Gazeta](#)

## Russian Federal Customs Service (FCS) to bring down duty-free import weight allowance

The Russian Government plans on reducing the weight allowance for duty-free import of items for personal use from the current 50kg per person.

The Government's Anticounterfeiting Committee chaired by Minister of Industry and Trade Denis Manturov tasked the FCS with preparing a respective proposal.

[Izvestiya](#)

## Federal Ministries reject updated bill on legalisation of sales of OTC drugs by retailers

A new version of the bill, permitting the sale of OTC drugs in food stores without a licence, was negatively received by the Ministries of Health, Economic Development, and the Federal Antimonopoly Service. According to the regulators, the document will prejudice the drugstores, which must receive licences to operate.

A licence would guarantee that the store has specialists competent to provide professional consultations on the medical products sold.

For more details, please refer to LT Digest of [9 - 15 April 2018](#).

[Kommersant](#)

## Central Bank of Russia (CBR) to launch instant payments

The CBR will become an operator and a settlement centre for an instant payment system.

As an operator, it will develop the system's operation rules, define the fee policy and the risk management approach.

As a settlement centre, the regulator will arrange for settlements between the participating banks.

The instant payment system will enable individuals to transfer money using their cell phone numbers, even if the sender's and the recipient's accounts are held with different banks.

The regulator is currently testing a prototype to put together the commercial specifications.

The system launch is scheduled for the beginning of 2019. It will be available to legal entities, too, as a convenient and secure payment solution, including via the QR codes.

The users will also be able to make payments using messengers and social media.

[Official Russian Central Bank website](#)

## **Passport, pension, social insurance ID numbers to be integrated in 2019**

The CBR, the Ministry of Communications and Media, and the Ministry of Finance are working on an integrated identifier that will represent the number of the passport, pension and social insurance IDs.

The solution is expected to be launched in 2019.

The identifier will be used for financial services, too, integrating the departmental databases and bringing together the information the clients often need to file with the public authorities, investment firms, and banks, especially at onboarding or for cash depositing/withdrawal purposes.

[\*Economica i Zhizn\*](#)

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## **International taxation news**

### **OECD releases consultation draft on limiting impact of excessive interest deductions on mining revenues**

The document discusses the use of borrowings by mining companies, the challenges the developing

countries are facing in raising revenue from their mining sectors, the limitations of interest deductions under BEPS Action 4 etc.

[\*Official OECD website\*](#)

# Deloitte publications

## **The Russian State Duma to consider a bill on reciprocal measures against the USA and other foreign states**

A bill enabling the Russian Government to implement reciprocal (counter) measures in response to the hostile actions of the USA and other foreign states towards Russia was submitted to the Russian State Duma on 13 April 2018.

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

## **Streamlining non-tax charges: incorporation in the Tax Code or a separate law?**

In their effort to put together a uniform list of non-tax charges, the Russian Ministry of Economic Development and Russian Ministry of Finance developed a draft law that would regulate the mandatory payments charged on legal entities and individual entrepreneurs and bring consistency to the non-tax charges framework.

The legislative initiative is meant to improve the business environment and improve transparency of non-tax payments administration. Including the non-tax charges into the Tax Code is another option currently on the table. The draft law that is going through the public hearings now will introduce a number of important developments.

For details, please refer to Legislative Tracking in Focus of [19 February 2018](#).

## **The Customs Code of the Eurasian Economic Union (EEU) enters into force**

The EEU Customs Code (the "Code") entered into force on 1 January 2018 and replaced the Customs Code of the Customs Union.

The Code contains quite a few references to the resolutions of the Eurasian Economic Committee (the "EEC"), thus expanding its authority. Some of the EEC resolutions were enacted together with the Code (e.g. those that regulate the automatic release of goods and introduce the form of application for release of goods prior to filing of customs declaration).

The new Code is intended to considerably simplify the customs formalities and improve the efficiency of cooperation between the customs authorities of the EEU member states, in particular, due to the improvement of electronic document flow systems and implementation of unified customs regulations. At the same time, closer cooperation between the customs authorities of the EEU member states will allow them to analyse the information available (e.g. on customs values of identical/similar goods imported into different EEU member states) and to increase control over the intra-EEU transactions (e.g. via track&trace mechanisms).

For details, please refer to Legislative Tracking in Focus of [6 February 2018](#).

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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,  
**Deloitte CIS Partners**



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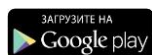


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## TaxSmart app



## [deloitte.ru](https://deloitte.ru)

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