



LT Digest

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Tax disputes

Russian Constitutional Court expresses its stance on tax claims in case of asset spin-off schemes

The Russian Constitutional Court released its Ruling No.1440-O of 4 July 2017, finding no breach of the Constitution in the imposition of sanctions for obtaining an unjustified tax benefit from business spin off-schemes.

A person being the head and the sole shareholder of a company applied to the Russian Constitutional Court claiming that the provisions of the Russian Tax Code (Articles 146, 153, 154, 247–249, and 274) allow including in the taxable income the revenue received not by a taxpayer, but by its counterparties, on the formal grounds of business spin off, if no relation between the parties has been established and if the transactions between them were not challenged.

Courts of lower instances proved that the company had obtained an unjustified tax benefit from creating a group of related firms and individual entrepreneurs, involving related shareholders.

The court also established that the unjustified tax benefit entailed an underestimation of the corporate profit tax and VAT base through applying special tax regimes by the affiliated individual entrepreneurs.

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The Russian Constitutional Court dismissed the claimant's appeal citing that the contested provisions of the Russian Tax Code did not allow the assessment of additional taxes in excess of the statutory limits as the tax liabilities were defined based on the taxpayer's actual performance.

The Constitutional Court also reminded that the tax legislation allows to choose an accounting method which, however, should not be to the detriment of the state's tax revenues or lead to abuse of rights by taxpayers.

It should be noted that Judge Konstantin Aranovskiy in his dissenting opinion emphasised that the taxpayer was accused of carrying out a business spin-off, which was technically compliant with the laws. According to the existing court practice, the relation between parties to a transaction does not necessarily imply an unjust tax benefit.

A business spin-off is not in itself an evidence of a mala fide taxpayer, an operation of business by several legal entities has never been qualified as a breach of law, and family business is often operated via different organisational arrangements.

[Official web site of the Russian Constitutional Court](#)

[Russian Ministry of Finance clarifies deduction of personal income tax on foreign entity liquidation proceeds](#)

[Russian Federal Customs Services \(the "FCS"\) clarifies refund of overpaid or overcharged customs duties and taxes paid by customs agent](#)

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Legislative initiatives

Russian Government develops legislative amendments proposing exporters to voluntarily give up applying zero VAT rates

In particular, the draft proposes the following changes:

- To enable the application of zero VAT rates on the sale of processed goods and goods produced from re-exported foreign-made materials, as well as on the transportation of such goods
- To define a list of documents substantiating the application of zero VAT rates on re-export of goods placed under the customs procedures of processing in the customs territory, free customs zone, free warehouse, as well as of processed goods and goods produced from re-exported foreign-made materials
- To enable taxpayers to choose against applying a zero VAT rate on the above-mentioned operations
- To set forth that a zero VAT rate shall apply to the lease of rolling stock and/containers on the basis of respective agreements or freight-forwarding contracts as well as to the transportation of (re) exported goods by rail.

The draft is expected to enter into force on 1 January 2018.

Draft Law No. [113663-7](#) passed the State Duma's first reading on 7 April 2017.

For more details about the content of the draft, please refer to LT Digest, [27 February - 5 March 2017](#).

[Official website of the Russian Government](#)

Procedure for disclosure of beneficial owners by legal entities approved

The procedure sets forth that a documented confirmation of beneficial owners or measures undertaken to identify such owners shall be provided within five business days of receiving a respective request from the Russian Federal Tax Service or Rosfinmonitoring.

The information on beneficial owners is provided as at the date indicated in the request.

If any inaccurate, erroneous, or incomplete information is discovered in the earlier filings, the legal entity must re-file the corrected data within three business days of discovery.

The legal entities' obligation to identify, store (for five years), document, and update the information on beneficial owners was established by Federal Law No. [215-FZ](#) of 23 June 2016.

[Official website of the Russian Government](#)

Russian State Duma to consider draft law aimed at supporting residents of Kaliningrad Region's special economic zones (SEZ)

In particular, the draft proposes the following changes:

- To grant tax benefits starting from the period, in which the first profit from an investment project is received (in accordance with the existing regulations, the tax benefits are applied as of 1 January of the year following the year of SEZ residency registration)

- For residents failing to generate profits during three tax periods starting from the period of registration in the Kaliningrad Region's SEZ, the benefits will apply starting from the fourth tax period after such registration
- The new rules will apply after the law enters into force and effect
- The document refines the terms of granting land tax benefits to SEZ residents. Thus, the benefits will not apply to land plots resulting from a split of an existing plot or from a merger with a parcel that are already taxed at a beneficial rate
- To enable the application of lower social contribution rates for the residents of Kaliningrad Region's SEZ for the period from 1 January 2018 to 31 December 2022
- To set forth the lower social contributions eligibility criteria as follows:
 - The lower rates will be granted to residents registered from 1 January 2018 through 31 December 2022
 - The lower rates can be applied during seven years starting from the period, in which the resident was registered
 - The lower rates can be applied until 31 December 2025
 - The lower rates are applied solely to the income base used for calculating the social contributions for individuals employed in new jobs

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

Draft government resolution setting forth environmental duty rates for recyclable packaging developed

The resolution specified that the environmental duty rates apply not only to finished goods, but to recyclable packaging, too.

The document also sets forth the rates of environmental duty for new groups of goods and packaging subject to recycling after losing consumer value, which will be reflected in the amendments prepared by the Russian Ministry of Natural Resources to the list of recyclable finished goods and packaging approved by Russian Government Resolution No. [1886-r](#) of 24 September 2015.

The rates are set for metals, metallic, polymer, paper, cardboard, glass, wooden, cork, and textile packaging.

The highest rate of RUB 16,304 per ton is set for textile materials, while the lowest rate of RUB 2,378 per ton is envisaged for paper and cardboard packaging.

[Federal draft legislation portal](#)

Amendments to draft law on mandatory classification of tourist infrastructure developed

In particular, the draft proposes the following changes:

- To vest the federal authorities with powers to approve the regulations governing hotel classification and accredit the organisations in charge of hotel, ski trails, and beach classification
- To establish accreditation procedures for and determine the liability of the above-mentioned accreditation organisations
- To set out hotel classification procedures
- To enable suspension or revocation of hotel rating certificates in case of inconsistent service quality
- To raise penalties for hospitality offences: to 1/25 of total revenue for a calendar year preceding the year, in which the offence was discovered.

The document also proposes setting mandatory classification timelines:

- From 1 July 2019 — for hotels having more than 50 rooms
- From 1 January 2020 — for hotels having more than 15 rooms
- From 1 January 2021 — for other hotels

As a reminder, the draft law passed the first reading at the State Duma on 24 March 2017.

For more details about the content of the draft, please refer to LT of [9 January 2017](#).

[Official website of the Russian Government](#)

List of foreign states - non-members of EU Convention for Protection of Individuals with regard to Automatic Processing of Personal Data that guarantee adequate protection of personal data subjects' rights has been updated

The list now includes Costa Rica, Qatar, Mali, Singapore, South Africa, Gabon, and Kazakhstan, but excludes Senegal that ratified the Convention in 2016.

The list of countries ensuring the adequate protection of rights of personal data subjects enable the Russian personal data operators to transfer personal data to these countries without a personal data subject's consent.

To be included in the list, a country must have a legal framework in place, regulating the processing of personal data, an authority that oversees the protection of personal data subjects' rights, and a system of sanctions for non-compliance.

[Official Internet Portal for Legal Information](#)

Draft Law calling for obliging legal entities to develop anti-corruption measures developed

The draft proposes obliging the companies to develop and implement anti-corruption measures in accordance with anti-corruption standards that will be developed by a special newly established body, the National Anti-Corruption Council.

The sufficiency of anti-corruption measures undertaken by the companies will be assessed by expert centers - the organisations accredited by the National Anti-Corruption Council.

The draft also proposes formulating a list of anti-corruption measures that will be mandatory for the government-owned organisations, in particular:

- To specify the subdivisions or officers in charge of anti-corruption activities
- To develop and approve by internal orders the documents setting forth the rules and procedures aimed at preventing corruption across all company operations
- To assess corruption risks at least once in two years to identify the highest exposure areas
- To introduce the annual declaration of conflict of interest by the employees holding positions from the lists established by the internal regulations

If adopted, the law will enter into force on 1 January 2019.

[Federal draft legislation portal](#)

Draft instructions on disclosure of credit institutions reporting data by Central Bank of Russia (CBR) developed

The instructions propose specifying the credit institutions' (bank groups') reports and the scope of data that can be disclosed on the CBR's website.

The document also sets forth the timeline when such information can be released:

- For annual financial statements of credit institutions - by 5 August of the year following the reporting period
- For annual consolidated financial statements, information on bank groups' exposures, annual financial statements of credit institutions - by 15 June of a year following the reporting period
- For interim financial statements of credit institutions - by the fifth day of the first month of the second quarter following the reporting period
- For interim financial statements of credit institutions — by the 15th day of the first month of the second quarter following the reporting period
- For interim consolidated financial statements and exposure data — by the 15th day of the third month

of the quarter following the reporting period

[Federal draft legislation portal](#)

Draft law on extending extraction tax benefit period for amenable tin ore mining in Far East

The law suggests extending the zero rate for extraction tax to the period from 1 January 2018 to 31 December 2022 (currently, the zero rate period ends on 31 December 2017).

Also, according to the draft law, if the cumulative volume of amenable tin ore extracted in the Far East as at the end of a calendar year is below the limits approved by 1 January 2018 according to a tin ore deposit development plan, the extraction tax rate applicable will be eight percent.

As a reminder, the State Duma is currently considering Draft Law No. [231422-7](#) on extending the zero extraction tax rate for amenable tin ores extraction in the Far East until 31 December 2022.

[Federal draft legislation portal](#)

Eurasian Economic Commission adopts resolutions in harmonising excises on tobacco and alcohol goods, introducing common labelling principles

The Collegium of the Eurasian Economic Commission has decided to send draft Agreement on labelling of goods in EAEU for approval of member states. The document establishes the key principles of labelling and provides for the traceability of goods exchanged in the customs territory of EAEU. The list of goods regulated by the documents will be approved at a special meeting of the Council of the Eurasian Economic Commission. The draft provides for a special register of labelling means to be maintained by the EEC.

The draft is expected to be signed by the end of 2017.

The Collegium also approved a draft Resolution amending certain taxation policy principles of EAEU member states relating to alcohol and tobacco excises.

It is suggested to vest the powers to approve tobacco and alcohol excise benchmarks and the permitted variations ranges with the EAEU Council. The benchmarks will be adjusted to the exchange rate of the applicable national currency of a member state, used for budgetary planning for the next calendar year, and the Euro.

The agreements regulating the taxation policies of the EAEU member states related to tobacco and alcohol excises are planned to be enacted in a package with the Agreement on regulating the EAEU alcohol market.

The benchmarks and the variation ranges will be approved every five years starting with 2022 and will be valid for one year.

[Official website of the Eurasian Economic Commission](#)

New IFRS documents promulgated

Order of the Russian Ministry of Finance No. 117n of 20 July 2017 promulgated the following documents:

- Annual Improvements to IFRS Standards 2014–2016
- Transfers of Investment Property (Amendments to IAS 40)
- Interpretation of Foreign Currency Transactions and Advance Consideration (IFRIC 22)

[Consultant Plus](#)

Russian Federal Tax Service approves new operating procedures for Commission on PIT and Social Contributions Base Broadening (the "Commission")

In particular, the new regulation refines the criteria subjecting the taxpayers to the Commission's consideration.

Such criteria include:

- A record of personal income tax (PIT) and social contributions arrears
- A ten-percent decrease of PIT vs. the previous tax period

- A salary paid below a particular region's industry average
- A decrease in social contribution payments vs. the previous tax period, not accompanied by changes in headcount
- More than 30-percent personnel cuts vs. the previous tax period
- Use of a different tax rate in previous tax periods (9 or 6 percent) vs. the current tax period
- Reports from foreign competent authorities on taxable income received by Russian residents
- Taxpayer's income reported by controlling authorities, individuals, legal entities, and other sources

The document also determines the sequence of control activities aimed at discovering a misrepresentation of tax and accounting data, off-the-book salaries, overdue payment of PIT or social contributions, employers paying salaries below the cost of living or minimum wage, employers that do not sign employment contracts with their employees, which results in under-reporting of taxable income for PIT and social contributions purposes.

[Garant: Prime](#)

Clarifications from government bodies

Russian Ministry of Finance clarified criteria of controlled cross-border transactions in goods traded on global commodity markets

According to the Ministry, cross-border transactions in goods traded on global commodity markets, which are treated as related-party transactions for the Russian Tax Code purposes, qualify as controlled if they involve goods from one or several commodity groups specified in Item 5, Article 105.14 of the Russian Tax Code and if the revenue from such transactions exceeds RUB 60 million per taxpayer per calendar year.

The [list](#) of such goods is approved by the Russian Ministry of Industry and Trade. The exclusion of code 2710 12 410 0 from the commodity code classifier (TN VED) on the basis of Eurasian Economic Commission Board Resolution No. 51 of 16 July 2016 was driven by the need to specify the names of certain items.

Note According to the Consultant Plus database, the new version of the EAEU's single customs tariff (as amended by Resolution of the Eurasian Economic Commission Board No. 101 of 18 October 2016) applicable as of 1 January 2017 has no items with codes 2710 12 410 0 и 2710 19 420 0. Items with code 2710 12 410 0 in the previous version correspond to items with code 2710 12 41 in the new version.

[Consultant Plus](#)

Russian Ministry of Finance clarified calculation of total threshold entailing qualification of transactions as controlled when paying out fair value of equity stake upon shareholder's exit from OOO

According to the Ministry, only the income received from transactions shall be taken into account for the purposes of calculating the controlled transaction threshold.

As the pay-out of a shareholder's equity stake upon his exit from an OOO is not based on a transaction, but is made pursuant to Federal Law No.14-FZ "On Limited Liability Companies" of 8 February 1998, such income will not be taken into account when calculating the threshold for the purposes of Article 105.14 of the Russian Tax Code.

[Consultant Plus](#)

Russian Ministry of Finance clarifies calculation of controlled transaction revenue thresholds

The Ministry has reminded that the revenue from controlled transactions in a calendar year shall be calculated as the total revenue from the transactions with each counterparty to such transactions.

If a taxpayer is unaware of the amount of revenue generated by the other party to the transaction, an estimate revenue of such counterparty determined on an accrual basis in accordance with Article 25 of the Russian Tax Code can be used.

The Ministry also advised that the rules envisaged by Section V.1 of the Russian Tax Code shall apply to the transactions that entail the recognition of income or expenses by at least one party to such transactions, which results in an increase and/or decrease of the tax base as per Item 4, Article 105.3 of the Russian Tax Code.

[*Consultant Plus*](#)

Russian Ministry of Finance objects to repeal of tax controls over domestic controlled transaction pricing

The Ministry has considered a possibility of repealing control over domestic transactions between related parties. According to the Ministry, the existing economic environment is strongly advantageous for price manipulations in domestic transactions. Tax control over prices in domestic controlled transactions is aimed at preventing the receipt of unjustified tax benefits from price manipulations, therefore, the repeal of such controls would be highly unreasonable.

The Ministry also reiterated that the expected amendments to the Russian Tax Code introducing a three-tiered reporting approach will only apply to cross-border transactions of multinational enterprises.

Therefore, the obligation to submit local reports does not duplicate, but supplements the requirements of Article 105.15 of the Russian Tax Code, as the local file is just one component of transfer pricing documentation.

[*Consultant Plus*](#)

Russian Ministry of Finance clarifies deduction of personal income tax on foreign entity liquidation proceeds

According to the Ministry, a taxpayer shall be entitled to a personal income tax (PIT) deduction in case of sale of property/property share or equity stake upon exit from a company, receipt of property upon a company's liquidation, reduction of face value of a shareholding or assignment of rights under a 214-FZ construction project.

Therefore, the PIT on foreign entity's liquidation proceeds is not subject to deductions.

Media review

Draft law on tax benefits for large drowned oilfields developed

The Ministry of Energy (Minenergo) is preparing a draft law on tax benefits for large drowned oilfields, cutting the extraction tax rate in half.

Please note that the list of allowable tax deductions with respect to equity deals was expanded by Federal Law No. [146-FZ](#) and now enables a deduction of PIT in case of company liquidation.

However, no official clarifications have been provided so far as to whether the rule applies to foreign entities.

[*Consultant Plus*](#)

Russian Federal Customs Services (the "FCS") clarifies refund of overpaid or overcharged customs duties and taxes paid by customs agent

The FCS has advised that, in accordance with Article 79 of the Customs Union's Customs Code and Article 114 of Federal Law No. 311-FZ of 27 November 2010 "On Customs Regulation in the Russian Federation", the customs duties and taxes shall be paid by declarants or third parties obliged to pay them by the Customs Union's Customs Code or the international treaties and/or legislation of the Customs Union's member states.

Therefore, the customs duties and taxes can be paid by a customs agent, if such form of payment is envisaged by the customs procedures applicable to the declared goods and if an agreement signed between the declarant and the customs agent stipulates that the latter will pay such duties and taxes.

The FCS clarified that, taking into account the provisions of the customs laws of the European Economic Union and the Russian Federation, a customs agent is not considered the payee of the customs duties and taxes.

If refundable customs duties and taxes were paid by a non-obligated party, the payee must attach a document verifying such party's consent to the refund to its request for refund.

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

The Ministry of Finance clarifies procedure for calculation of sales of exported excised tobacco goods

The Ministry informs that exported goods, including exports to EAEU member states, should be taken into account when calculating the average monthly sales volume of excised goods in the previous calendar year and from 1 September to 31 December of the current calendar year.

[*Consultant Plus*](#)

The selection criteria for oilfields are the residual oil deposits of 110–115 million tonnes for the Khanty-Mansi Autonomous Area and 90 million tonnes upwards for the Yamal-Nenets Autonomous Area, depletion at 50–80 percent, and water content above 85 percent.

The Samotlor (Rosneft), Fedorovskoye (Surgutneftegaz), Sutorminskoye (Gazpromneft, YNAO), Tevlinsko-Russkinskoye (LUKOIL), and Vatinskoye (Slavneft) deposits meet these criteria.

[Kommersant](#)

Russian Health Ministry to ease down on approval of medical drugs for sale

The Russian Health Ministry prepared a draft law that simplifies the approval of medical drugs for sale.

In particular, the draft proposes the following changes:

- To repeal certification of each batch of medical drugs
- To replace batch certification with controlling the quality of the first three imported and three newly produced series of medical drugs in the national labs

The document is undergoing a public discussion and is expected to be adopted by the end of 2017.

[Rossiyskaya gazeta](#)

Russian Ministry of Finance proposes regulating distribution of exclusive wines

According to the [statement](#) released on the Federal Draft Legislation Portal, the Russian Ministry of Finance is working on a draft law that will regulate the sale of wine collections.

There are wine collections that were started for different purposes and at different times, but the sale of such wines is illegal due to the absence of the required labelling.

Furthermore, there are no clear wine collection criteria. The Ministry proposes setting up a special commission that would work on the issue.

The new regulation is expected to apply starting from 2018.

[Vedomosti](#)

Initiative to establish non-for-profit organisation to control implementation of digital economy roadmap

The Russian President's Council for Strategic Development and Priority Projects proposes creating a non-for-profit organisation that will be in charge of developing a digital economy roadmap and overseeing its implementation.

The new vehicle is expected to be co-founded by Sberbank, Rostelecom, Rostech, Rosatom, the Skolkovo foundation, and the Agency for Strategic Initiatives joined by the Internet giants Mail.ru and Yandex, mobile network operators MTS and Megafon, and software developers 1C and Open Mobile Platform.

[Vedomosti](#)

Russian Federal Tax Service sums up results of piloting submissions of controlled transactions notices for 2016

According to the regulator, 15,087 notices of controlled transactions made in 2016 were filed by 20 May 2017, nine percent up from the last year.

The notices report on more than 115 million controlled transactions, a 17- percent increase from 2015.

In 2016, a total of RUB 333 trillion in controlled transactions were reported, which can be broken down by the following types (%):

- 1.6 percent - import transactions
- 2.4 percent - export transactions
- 7.6 percent - export of works, services, and miscellaneous property rights
- 8.2 percent - import of works, services, and miscellaneous property rights
- 20 percent - other cross-border transactions
- 60 percent - domestic transactions.

[Official Russian Federal Tax Service website](#)

Deloitte publications

As implementation of greenhouse gas emissions reporting is under way, guidelines on determining absorption volume approved

As part of the Roadmap towards reducing the greenhouse gas emissions by 75 percent of 1990 levels by 2020, Guidelines on determining the absorption volume of greenhouse gases have been approved.

For more details, please refer to Legislative Tracking in Focus of [10 August 2017](#).

Automotive news, August 2017

Automotive [news](#) for March-June 2017 have been released.

In this issue you will find an update on the key changes of the federal legislation, clarifications from the Ministry of Finance and the Federal Tax Service, and court cases involving companies of the sector.

The Russian Investigation Committee and the Russian Federal Tax Service developed guidelines for establishing tax evasion

In its Letter No. [ED-4-2/13650@](#) of 13 July 2017, the Russian Federal Tax Service released the Guidelines for establishing the taxpayers' officers' tax evasion intent (the Guidelines). The document was prepared jointly with the Russian Investigation Committee and is meant to be used by the lower tax authorities.

For more details please refer to LT in Focus of [3 August 2017](#).

US Securities and Exchange Commission (SEC) followed by Monetary Authority of Singapore (MAS) clarified its stance on ICO and token sales

According to its recent rulings, certain types of tokens can be treated as securities and, therefore, are regulated by the federal securities law.

For more details please refer to LT in Focus of [3 August 2017](#).

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

Contacts

Tax & Legal



Grigory Pavlotsky
Managing Partner
Tax&Legal, Deloitte CIS
gpavlotsky@deloitte.ru



Gennady Kamyshnikov
Managing Partner
Government Relations
gkamyshnikov@deloitte.ru



Oleg Berezin
Partner
Pharmaceuticals
oberezin@deloitte.ru



Andrey Panin
Partner
Oil & Gas, Energy & Resources, Mining
apanin@deloitte.ru



Yulia Orlova
Partner
Metals and Processing
yorlova@deloitte.ru



Oxana Zhupina
Partner,
Consumer Products
ozhupina@deloitte.ru



Artem Vasyutin
Partner
Retail, Wholesale and Distribution
Tourism and Hospitality
avasyutin@deloitte.ru



Alexander Sinitsyn
Director
Global FSI
asinitsyn@deloitte.ru



Tatiana Kofanova
Director
Automotive
tkofanova@deloitte.ru



Andrey Goncharov
Director
Legal Services
agoncharov@deloitte.ru

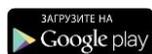


Yulia Krylova
Director
Real Estate
ykrylova@deloitte.ru



Vasily Markov
Director
Technology, Media, Entertainment &
Telecommunications
vmarkov@deloitte.ru

TaxSmart app



deloitte.ru

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