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Voluntary Declaration

Which guarantees you can use

Private client services



Which property and accounts may be included in the special declaration

The special declaration is intended for the declaration of the following property:

- Real estate (plots of land, apartments, houses, etc.) in and outside the RF
- Vehicles (passenger cars, aircraft, seagoing vessels, small vessels, etc.) located both inside and outside the RF
- Shares and units in share capitals of Russian and foreign organisations
- Other securities (e.g. bonds) issued by Russian and foreign organisations
- Foreign organisations treated as controlled foreign companies (CFCs) by virtue of the indirect or mixed participation of the declarant and by virtue of the declarant's control with respect to such organisations
- Foreign entities without legal personality which are recognised as CFCs

The special declaration is intended for the declaration of the following accounts (deposits):

- Accounts (deposits) with banks located outside the RF

Guarantees of relief from tax collection

You are currently:

- An owner or actual holder of property listed on page 2 of this presentation; or
- A controlling person of a CFC; or
- A direct holder of foreign bank accounts; or
- A beneficial owner with respect to the holder of foreign bank accounts.

yes

The tax authorities may not collect previously unpaid tax if the liability to pay the tax arose as a result of transactions performed before 1 January 2015 related to:

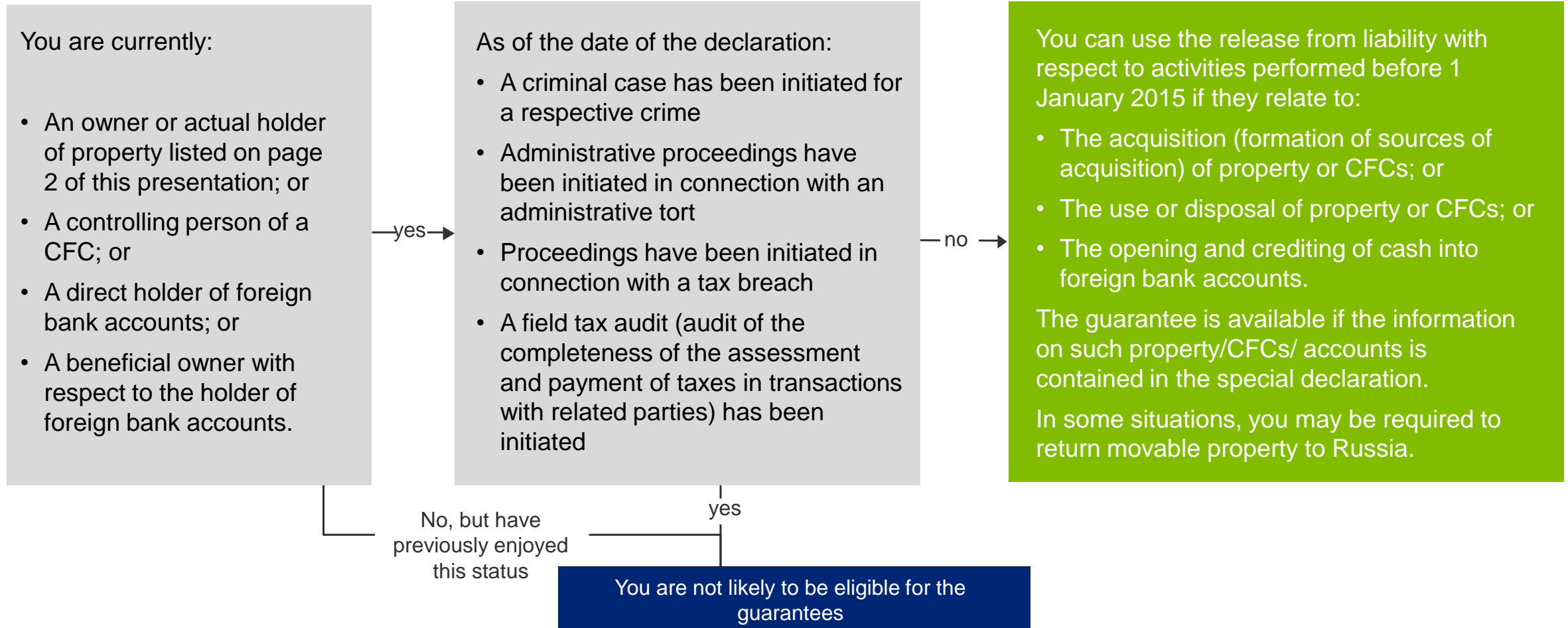
- Acquisition (formation of sources of acquisition) of such property or CFCs; or
- Use or disposal of such property or CFCs; or
- Opening and crediting of cash into such accounts.

The guarantee is available if the information on such property/CFCs/accounts is contained within the special declaration.

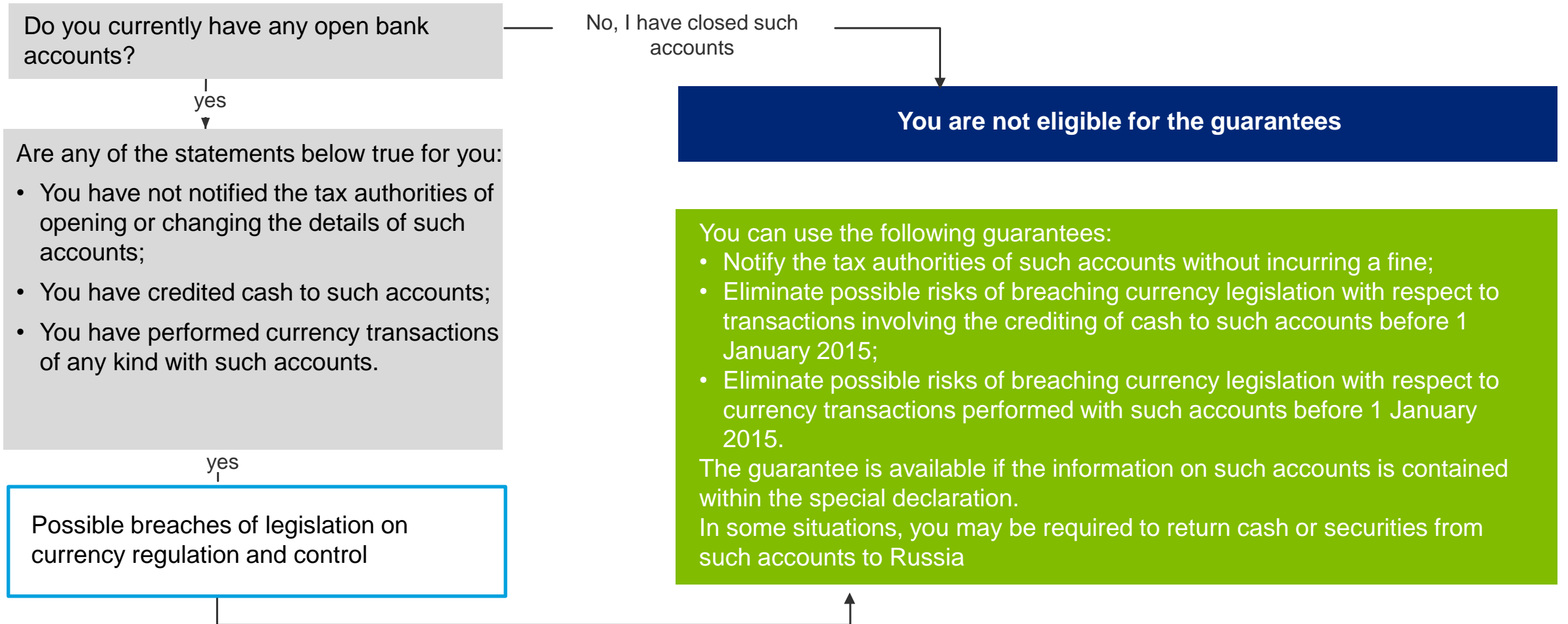
No, but have
previously enjoyed
this status

The tax authorities may collect previously unpaid tax

Guarantees of release from liability for tax and customs breaches



Guarantees in the area of currency regulation and control



Contacts

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