

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

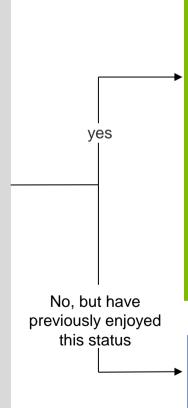
The special declaration is intended for the declaration of the following accounts (deposits):

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.



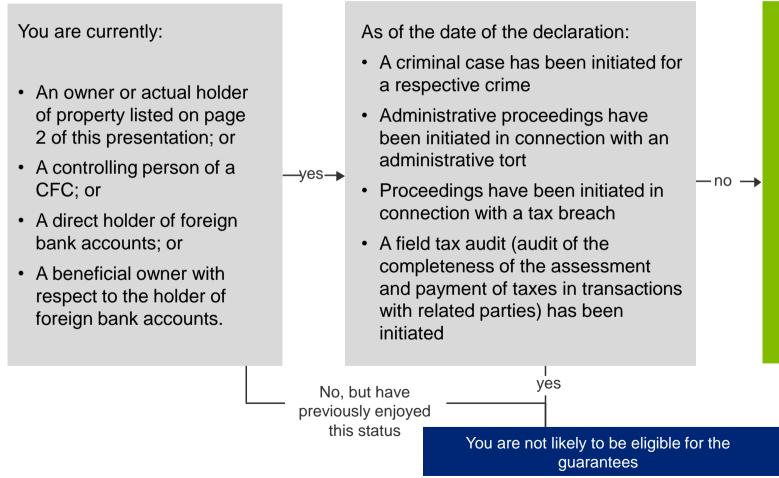
The tax authorities may not collect previously unpaid tax if the liability to pay the tax arose as a result of transactions performed before 1 January 2015 related to:

- 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.

The tax authorities may collect previously unpaid tax

Guarantees of release from liability for tax and customs breaches



You can use the release from liability with respect to activities performed before 1 January 2015 if they relate to:

- The acquisition (formation of sources of acquisition) of property or CFCs; or
- The use or disposal of property or CFCs; or
- The opening and crediting of cash into foreign bank accounts.

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

In some situations, you may be required to return movable property to Russia.

Guarantees in the area of currency regulation and control

Do you currently have any open bank accounts?

yes

Are any of the statements below true for you:

- You have not notified the tax authorities of opening or changing the details of such accounts;
- You have credited cash to such accounts:
- You have performed currency transactions of any kind with such accounts.

yes

Possible breaches of legislation on currency regulation and control

No, I have closed such accounts

You are not eligible for the guarantees

You can use the following guarantees:

- Notify the tax authorities of such accounts without incurring a fine;
- Eliminate possible risks of breaching currency legislation with respect to transactions involving the crediting of cash to such accounts before 1 January 2015;
- Eliminate possible risks of breaching currency legislation with respect to currency transactions performed with such accounts before 1 January 2015.

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

In some situations, you may be required to return cash or securities from such accounts to Russia

Contacts

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