

19 December 2017
Ararat Park Hyatt,
Hall "Sargsyan"
4, Neglinnaya str.
Moscow

Business meeting organized by the AEB Taxation Committee

DEVELOPMENT OF THE RUSSIAN TAX SYSTEM: RESULTS OF 2017 AND PERSPECTIVES

Programme

08:30 - 09:00 **REGISTRATION AND WELCOME COFFEE**

09:00 - 09:15 **OPENING REMARKS: Dr. Alina Lavrentieva**, Chairperson of the AEB Taxation Committee, PwC

09:15 – 11:00 **SESSION 1**

What tax system is needed for Russia?

Sergey Shatalov, Vice President, Media Group "Action-MCFER"

International taxation matters

- Russia's accession to Multilateral Convention to Implement Tax Treaty Related Measures
- New law on three-tier transfer pricing documentation
- New law on Common Reporting Standards (CRS)

New boundaries of tax planning

- New Article 54.1 of the Tax Code
- Official clarifications the Federal Tax Service: first practice
- Identifying intentional tax underpayment: guidelines from the Federal Tax Service and the Investigative Committee

Special guest: Alexandra Kadet, Head of Information Exchange Unit of the Transfer Pricing Department, Federal Tax Service

Experts: Anna Modyanova, PwC; **Vladimir Elizarov**, Deloitte; **Anton Nikiforov**, Pepeliaev Group

11:00 - 11:30 **COFFEE BREAK**

11:30 - 13:30 **SESSION 2**

2017: new in legislation

- Movable property taxation
- VAT on re-export and a right not to use "0" rate
- Changing the order of tax refund
- Installments of payment of tax assessment resulting from tax audit
- Tax consequences upon the forgiveness of the debt by the shareholder after January 1, 2018

Tax incentives for investment projects

- Investment tax exemption legislation
- Special Investment Contracts, Regional Investment Projects, Territories of advanced development – new in legislation and practice

Responsibility of individuals for companies' tax assessments: decision of Constitutional Court

Tax disputes main trends

- Transfer pricing court practice - recent developments
- Reclassification of intragroup loans into equity
- The Supreme Court's positions on foreign investors tax issues
- Key court decisions of the second half of 2017

Experts: **Nina Goulis**, KPMG; **Igor Shikov**, Dentons; **Ruslan Radzhapov**, EY; **Maria Kostenko**, Baker McKenzie; **Tatiana Kirgetova**, Gide Loyrette Nouel; **Alexander Erasov**, Goltsblat BLP

CLOSING REMARKS: **Vadim Zaripov**, Deputy Chairperson of the AEB Taxation Committee, Pepeliaev Group

Working language: Russian. Interpretation into English will be provided upon prior request.

Contact person: **Olga Silnitskaya**, AEB Committees Coordinator, tel. (495) 234-27-64, ext. 119;
Olga.Silnitskaya@aebrus.ru