



Association  
of European  
Businesses

**OPEN EVENT**  
**LANGUAGE: RUS/ENG**

**April 28, 2021**  
**10:00-12:30**

Zoom

**Open event organized by the AEB Taxation Committee**

## **Implementation of article 54.1 of the Tax Code**

### **PROGRAMME**

**Moderator:** **Alina Lavrentieva**, Chairperson of the AEB Taxation Committee, EY

#### **OPENING REMARKS**

**Tadzio Schilling**, AEB CEO

#### **CLARIFICATION LETTER OF THE FEDERAL TAX SERVICE OF 10.03.2021: KEY POINTS**

**Expert: Andrey Grachev**, Eversheds Sutherland

#### **IMPLEMENTATION OF ARTICLE 54.1 OF THE RF TAX CODE - VIEW OF THE REGULATOR**

**Vitaly Zvankov**, Head of the Legal Department of the Federal Tax Service of the Russian Federation

#### **FTS LETTER: GOOD NEWS AND OPEN QUESTIONS – EXPERT DISCUSSION**

- performance of the obligation by the due person - criteria
- tax reconstruction – who is entitled and who is not
- real economic sense and test of the business purpose
- implementation of article 54.1 of the RF Tax Code in cross-border transactions
- new standards for counterparty verification

**Moderator: Alexander Erasov**, BCLP

**Experts: Alexey Nesterenko**, EY, **Anton Nikiforov**, Pepeliaev Group, **Raisa Alexakhina**, PwC

#### **Q&A**

#### **CLOSING REMARKS**

**Andrey Wakar**, Deputy Chairman of the AEB Taxation Committee; IKEA

**Working language:** **Russian and English.** Simultaneous interpretation will be provided upon prior request.

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