

27 October 2017
Ararat Park Hyatt,
Hall "Sargsyan"
4, Neglinnaya str.
Moscow

Business meeting organized by the AEB Taxation Committee

TAX PLANNING: NEW BOUNDARIES

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**

New Article 54.1 of the Tax Code: good or bad news for taxpayers?

Relationships with counterparties: what taxpayers must do to check counterparties in view of new rules? What has changed in terms of responsibility for bad faith counterparties?

The time effect: can new rules apply to prior periods? Does the Resolution of the Supreme Arbitrage Court of 12.10.2006 #53 remain valid?

The reach effect: is it possible to apply new rules to cross border transactions? What is correlation of new rules and MLI?

Experts: Mikhail Orlov, KPMG; **Maria Semenova**, Mazars; **Raisa Alexakhina**, PwC; **Anna Lessova**, Beiten Burkhardt

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

11:30 - 13:00 **SESSION 2**

Identifying intentional tax underpayment as new trend: guidelines from the Federal Tax Service and the Investigative Committee

Criminal liability for tax evasion: expansion of scope and current practice

Business purpose – the test boundaries: correlation between justification of tax benefit and assessment of management decisions' rationale

When the form does not match the substance: how to determine the right amount of the tax liability?

Experts: Maria Kostenko, Baker McKenzie; **Alexander Erasov**, Goltsblat BLP; **Ksenya Litvinova**, Pepeliaev Group; **Gennady Timonichev**, Dentons

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.

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