

International Assignment Services Taxation of International Assignees

Russia



Country: Russia

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Additional Country Folios can be located at the following website: www.pwc.com/ias/folios

Introduction: International assignees working in Russia

Russian tax legislation continues to be subject to frequent change as well as different interpretations that may be taken by the authorities. This folio is based on law and practice as at 1 January 2010 and is designed to assist both the foreign employee and employer in dealing with income tax and social security issues related to the Russian Federation.

This folio is not intended to be comprehensive. Advice based on specific circumstances and reflecting any subsequent developments in law and practice should be sought before any specific decisions are made. The team of professionals at PricewaterhouseCoopers is able to advise on structuring compensation packages and to assist with all necessary formalities for both expatriates and their employers. Using the PricewaterhouseCoopers international network, advice can be provided on all aspects of international employment and reward.

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Step 1: Understanding basic principles

The scope of taxation in Russia

1 An international assignee transferred by his/her employer to the Russian Federation will, in general, become liable to Russian tax. The extent to which an international assignee will be affected by Russian taxation will depend on the number of days the assignee is in Russia in a calendar year. In addition, the domestic legislation which governs the taxation of the international assignee may, in some instances, be modified by the provisions of any applicable double tax treaty.

The tax year

2 The Russian tax year runs from 1 January to 31 December.

Methods of calculating tax and tax residence

3 According to the rules effective from 1 January 2007 stipulated in Chapter 23 (Personal Income Tax) of the Russian Tax Code an individual is considered to be a Russian tax resident if he/she spends in Russia not less than 183 days during 12 consecutive months (instead of 183 days within a calendar year as per the previous rules). However, the Ministry of Finance of the Russian Federation has issued several letters clarifying some ambiguities in applying the new tax residence rules. The letters imply that the "final" tax status of an individual taxpayer shall still be defined for a whole calendar year by counting the days spent in Russia within the relevant calendar year. In this regard the approach remains the same as under the previous legislation: in order to enjoy the 13% resident tax rate, the taxpayer should spend at least 183 days in Russia in a calendar year.

A Russian resident taxpayer, i.e. an individual who spends at least 183 days in a calendar year in Russia, is liable to personal income tax on his/her worldwide income at a flat rate of 13% on most types of income. The income tax payable is calculated on annual taxable income after the deduction of personal allowances. However, these allowances are phased out entirely at relatively low levels of income. As a result, they are of no value to most expatriates.

4 A non-resident taxpayer, i.e. an individual who spends under 183 days in Russia in a calendar year, is subject to Russian income tax at 30% only on his/her Russian source income, which according to current legislation includes all employment income received in connection with his/her activities in Russia as well as various types of investment income received in Russia.

Russian tax authorities generally accept passport stamps to prove the number of days spent in Russia. No other factors impact tax residence status under the current law.

Husband and wife

5 Where both husband and wife have income that may be subject to tax in the Russian Federation, each is obligated to pay Russian income tax on a separate basis. Joint tax returns are not permitted.

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Step 2: Understanding the Russian tax system

Taxation of Individuals

Taxable income

6 Taxable income for Russian resident individuals is defined as total income received in the year from all sources.

7 Where income is received in foreign currency, it is converted to roubles at the exchange rate on the date the income is received by the individual or, for salary payments, on the last day of the month for which income is received.

8 Certain types of income are, however, specifically excluded from taxable income, the most significant of which are listed below:

- Certain social security and pension benefits;
- Certain redundancy payments;
- Expenses in carrying out employment duties, subject to modest limits;
- Interest on bank deposits in Russian banks (within limits);
- Proceeds from the sale of private property, up to certain limits (see also details below).

9 Where the Russian resident taxpayer is an international assignee, the following amounts are included in taxable income (there is no expatriate tax regime):

- Bonuses, cost of living allowances, and similar payments which are received in respect of living in Russia;
- School fees, food and travelling expenses of the taxpayer's family and housing costs, irrespective of whether they are paid directly by the employer or reimbursed to the expatriate.

Other allowances and exemptions

10 In addition to the tax allowances mentioned above, there are benefits that may be granted to employees by their employer which are exempt from tax. For example:

- Sums paid by the employer from net profit for the medical treatment of employees and their families at licensed medical organisations, subject to submission of supporting documentation;
- Sums paid to employees in excess of salary in certain circumstances up to Rbls 4,000.

11 Goods and services given by the employer to the employee (or by an organization to an individual in general) are included in taxable income based on their value at the date received.

Income tax rates

12 As of 1 January 2010, the following rates of personal income tax apply:

- For tax residents:
 - a) 13% for most types of income, incl. employment income;
 - b) 9% on dividends from both Russian and non-Russian sources; and
 - c) 35% on cost of winnings and prizes received during competitions, games and other events held for advertising purposes (in the part exceeding RUB 4,000) and interest bank deposits where the interest so charged is below prescribed norms (13.75% and 9% at 1 January 2010 for RUB and foreign currency deposits respectively) and a material benefit received in the form of interest paid on any forms of loan where the interest so charged is below prescribed norms (5.83% and 9% at 1 January 2010 for RUB and foreign currency loans respectively).
- For tax non-residents:
 - a) 15% on dividends received from Russian companies;
 - b) 30% on all other types of income.

Double taxation agreements

13 The determination of residence status is often modified by the provisions of double tax treaties. Most treaties use various tests to determine in which of two countries an individual is resident for treaty purposes. Usually the following factors are considered when determining a place of residence:

- Permanent home;
- Personal and economic relations;
- Nationality.

14 Many double taxation agreements exempt certain types of foreign source income from tax. For employment income an exemption could be granted for a resident of another state and non-resident of Russia if the income is generated from a company without a permanent establishment in Russia.

15 For other income received by treaty residents of Russia from foreign sources Russia applies a foreign tax credit, but only if income is received from a country which has a double taxation agreement with Russia. Receiving a foreign tax credit in practice is extremely difficult due to strict documentary requirements.

16 The full list of countries with which Russia currently has double-taxation treaties, including certain treaties entered into by the former USSR and recognized by Russia, may be found in Appendix A. A number of additional treaties are presently under negotiation and this list may be expanded in due course.

Capital gains

17 Taxable capital gains from the sale of assets (excluding securities) may be calculated in one of two ways at the option of the taxpayer - under the direct method or notional method. Under the direct method the taxable gain is the difference between the sales price and the original cost of the asset. In order to use the direct method a taxpayer must have documentary evidence verifying the original cost of the asset. The gain is calculated in Roubles, even if the sale or purchase is made in a foreign currency. Under the notional method, gross sale

proceeds less a certain amount is subject to income tax. Particularly, the following rules apply to the sale of property under the notional method:

- Proceeds from the sale of real property and land held for under three years are tax exempt up to the limit of Rb1s 1,000,000 p.a.;
- Proceeds from the sale of other property (excluding securities) held for less than three years are tax exempt up to the limit of Rb. 250,000 p.a.

18 However, property (excluding securities) held for more than three years is not subject to tax when sold under either method of computing tax on capital gains.

19 Capital gain for transactions with securities may be calculated only under direct method. However, expenses associated with purchase, holding and sale of securities, as well as the amounts taxed at purchase may be deducted from the taxable income at sale.

20 Deductions under both the direct and notional methods for the sale of property are available only to tax residents.

Purchase of property

21 Expenditures incurred by an individual on the acquisition or construction of an apartment or house and payment of interest on bank loans obtained for these purposes are allowed as a deduction of up to Rb1s 2,000,000 plus the amount of interest paid to the bank (without a limitation). This is a once-in-a-lifetime deduction and it is available to tax residents only.

Social deductions

22 Social deductions are available for tax residents in respect of funds expended during the tax year on medical treatment (including purchase of medicines), education, charity and contributions to Russian non-state Pension plans. Such deductions may be claimed by filing necessary supporting documentation with the tax return. Social deductions may be claimed up to the limit of Rb1s 150,000 per annum. Social deductions are available only to tax residents.

Net wealth taxes

Property tax

23 Property tax is imposed on real property situated in Russia and owned by individuals. The tax rate depends on the value of the asset and varies from 0.1% to 2% of the registered value of the property (which is normally lower than market value). Helicopters, yachts and boats are also liable to this tax, and the amount varies according to the horsepower of the engine. Cars are subject to vehicle-owner's tax, which applies to local and foreign corporate and individual vehicle owners. It is payable annually at rates per horsepower depending on the vehicle's engine capacity.

Land tax

24 Individuals owning or using land in Russia are subject to land tax. Rates of tax vary depending on the location and the quality of the land.

Inheritance and gift - taxation

25 Inheritance and gift tax was abolished in Russia as of 1 January 2006, however, personal income tax may be

payable by individuals receiving property by way of gift, depending on the type of the property and its source. In case of a gift, personal income tax is generally payable with regard to the market value of gifts received from companies or organizations by individuals. With regard to the gifts received from individuals, taxable income includes houses, apartments, country houses, vehicles, securities and units of investment funds with exemption of transactions between close relatives (spouses, parents and children, grandparents and grandchildren, brothers and sisters). An inheritance is exempt from tax with an exception applying to payments made to heirs in relation to an author's remuneration for inventions, arts, etc. If applicable, tax is paid in accordance with the rates listed above.

Deduction of income tax at source

26 Where an international assignee is remunerated by a Russian legal entity or a foreign legal entity that has a branch or a representative office in Russia, that entity will be required to withhold income tax at source on amounts paid to that employee. In case withholding is impossible (i.e., if no payments are made to the individual) the tax agent is required to advise the tax authorities of such impossibility, as well as the amounts due for withholding, within a one-month period. The individual is then issued a tax assessment and he/she becomes personally liable for the tax payment.

Taxation of Non-Resident individuals

In general

27 The income of non-resident individuals is liable to taxation only to the extent that it is considered Russian sourced, which, with respect to employment income, includes all income related to an individual's activity performed in the territory of Russia. Non-residents generally pay tax at the flat rate of 30% on Russian sourced income (dividends from Russian companies received by non-residents are taxed at 15%).

28 The provisions of domestic law as described in the preceding section are modified in some instances by the application of double tax treaties and therefore it is necessary to give specific consideration to the circumstances of each particular international assignee.

Obligatory insurance contributions

29 Unified Social tax (hereinafter - UST) is replaced by Obligatory Insurance Contributions (OIC) with effect from 2010. The main provisions of UST and OIC (e.g. object, tax base, sanctions) for all contributions are the same. The main differences are the following:

- In 2010 for purpose of OIC calculation, compensations paid to each employee are subject in amount of 415,000 RUB only. Any payments to them over this scope are not taxable during the calendar year;
- A flat tax rate is stipulated for 2010 in the total amount of 26%;
- Reduced insurance contribution rates are preserved for certain taxpayer classes during a "transition" period;
- Control over assessment and payment of obligatory pension and medical insurance contributions will be imposed on the Pension Fund of Russia (PFR), and of social insurance contributions – on the Social Insurance Fund (SIF). These organizations will be vested with the powers of tax authorities;
- Payments not reducing the profit tax base for legal entities and individual income tax base for individual taxpayers are subject to obligatory insurance contributions;
- Payments or other allowances under employment or civil law contracts with foreign citizens temporarily staying in the RF are exempt from OIC;

- Payments or other allowances made by Russian organizations to foreign citizens working or doing business abroad are exempt from OIC.

30 The companies are obliged to pay Obligatory Accident Insurance Contributions (OAIC) on mandatory social insurance against accidents at work (AI). Rates vary from 0.2% to 8.5% (of employees' compensation) depending on the employer's activity.

31 The Russian Federation has reciprocal social security agreements with the countries listed in Appendix B, however, in practice these agreements do not provide any benefits as they are mainly based on local legislation which is currently not effective.

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Step 3: What to do before you arrive in the Russian Federation

Work permit

32 There are certain regulations which relate to work permits for expatriates. Generally, all foreign employees have the right to be engaged in gainful employment in Russia only if they hold individual work permits and work visas, and employers (e.g. Russian legal entities, Branches/ Representative offices of foreign legal entities) are entitled to recruit and employ foreign employees only if they hold employment permits (i.e. a permission for a company to attract foreign personnel).

33 The procedure of obtaining work authorization documents is rather slow and time consuming. According to our practical experience the process can take approximately 3 – 3.5 months. It is worth mentioning that employment during the pending period is not permissible.

34 There are some exceptions from the general procedure with regard to obtaining work authorization documents for foreign employees from visa free regime countries (mostly citizens from CIS-countries). An employer is not required to obtain employment permits to employ such foreign employees, although individual work permits are still required.

Visas

35 According to the applicable Russian immigration legislation the type of Russian entry visa should correspond with the type of activity performed by the foreign national in Russia. Thus, for the purpose of going to Russia on a business trip (e.g. to conduct negotiations, conclude contracts, participate in conferences, etc.) a foreign visitor should obtain a Russian entry business visa. Meanwhile, for the purpose of performing employment activity (i.e. performing an employment function on a regular basis) a foreign employee should obtain a work visa, which is subject to prior obtaining a work permit.

36 Russian entry business visas can be issued either for a period of 3 months (i.e. single or double entry visa) or for a period of 1 year (i.e. multiple entry visa). Russian entry work visas are valid for the period of validity of a work permit (maximum for a period of 1 year).

37 Due to recent amendments to the Russian immigration legislation, rules with regard to business and humanitarian visas were changed. Thus, a foreign national having a multi-entry business or humanitarian visa (valid for a period of 1 year) can stay in Russia for a maximum of 90 days during any period of 180 days. If a foreign national is going to stay for over 90 days in total, he must leave Russia and wait until the 180-day period has expired before re-entering the country.

Employment contracts

38 The applicable Russian employment law provides that employment contracts of foreigners working in Russia should not contain less favorable terms, than are provided under Russian legislation. Additionally, employment contracts are required to be executed at least in Russian and in a written form.

39 Foreign employees should conclude local employment contracts to work in Russia, as only local employment contracts and not secondment agreements can be the basis for obtaining both employment and work permits.

Remuneration packages

40 While structuring an assignment to the Russian Federation, an employer should ensure that satisfactory arrangements have been made for an expatriate to cover additional expenses that will be incurred as a result of living in Russia. The cost of living in the Russian Federation is relatively high and Moscow is currently an expensive city in which to live as an expatriate.

Timing of arrival

41 An assignee should be advised to discuss the arrival or departure date with the tax adviser to minimise any liability to tax. This may be particularly relevant where it is possible to extend the number of days spent in Russia during the calendar year over the residence threshold of 183 days.

Importing personal possessions

42 Before arriving in Russia, an assignee should be aware that the importation of certain items may be prohibited or restricted. This includes not only the more obvious items such as drugs and firearms but also a range of other goods including some types of foods, plants, animals, fish and products derived from endangered species.

43 For an international assignee, temporary importation of personal belongings to Russia for personal use is generally not limited but subject to declaration. As with all taxes and duties in Russia, the customs regime governing the importation of personal possessions is subject to regular change. It is therefore recommended that advice from a shipping agent or professional customs / tax advisor concerning the exact arrangements currently in force is obtained prior to arrival.

44 The rates of import and customs duty are relatively high. Certain goods such as cars, crystal, alcohol, tobacco products and jewelry are subject to excise duties on amounts in excess of governmental norms.

45 Exemptions from these import and customs charges may be available in some cases. In particular, goods up to a market value of Rbls 65,000 per person may be imported free of import taxes. The customs authorities are fairly stringent in assessing the validity of valuations put forward by the taxpayer. Small exemptions are also available for the import of cigarettes and alcohol for personal use.

46 More comprehensive exemptions are also available to particular groups of international assignees. These include diplomatic personnel and other individuals such as journalists and trade delegates holding accreditation from a nation included in the list of countries offering reciprocal arrangements to Russian nationals. Accreditation is not available to employees of Russian companies and is usually restricted where the individual is an employee of a representative office that already holds accreditation in its own right.

47 PricewaterhouseCoopers Russia has specialists in all aspects of customs and excise duties and VAT on the importation of personal possessions. Advice and calculations of the tax that will be assessable in a particular situation can be provided on request.

Transferring funds to Russia

48 There are currently no legal or financial restrictions on individuals who wish to transfer funds to Russia. If the total sum of money exceeds the equivalent of USD 10,000, the currency should be declared.

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Step 4: What to do when an assignee arrives in the Russian Federation

Notification of Russian immigration authorities on foreign nationals' arrival and departure

49 A hosting party (i.e. an employer, who employ a foreign employee in Russia, or a housekeeper, who hosts a foreign national, etc.), should notify local immigration authorities on the foreign national's arrival and departure from Russia. For this purpose a hosting party should file a notification to the immigration authorities personally or send it by post. The detachable part of the notification, bearing a stamp of immigration authorities or post office, should be kept by the foreigner during his stay in Russia and returned to the hosting party before departure.

50 If an assignee is going to stay in a hotel, the hotel administration will act as a hosting party and will notify the immigration authorities on arrival and departure.

Tax returns and filing

51 There is currently no requirement to submit preliminary tax declarations upon arrival in Russia.

52 Where an individual has income subject to tax in Russia from which Russian tax was not withheld at source at the correct rate, he/she is obliged to file a tax return by 30 April of the following year to the designated tax inspectorate. Tax is payable on the basis of the submitted return by 15 July.

53 The legislation requires an individual to submit tax returns in Russian in a prescribed format.

54 Employers must notify tax authorities on concluding an employment contract with a foreign national.

Tax payments

55 The tax authorities are not obliged to issue tax assessments unless the amount of tax is assessed in the course of a tax audit of the tax return conducted by a tax inspector. Tax must be paid in roubles only by a taxpayer personally (either through a bank transfer or in cash), payments by companies on behalf of employees are not permitted. Tax identification number.

Setting up a bank account

56 An assignee may open a bank account in a foreign currency and in roubles with an authorized Russian bank. Normally, the procedure of opening a bank account is simple and straightforward.

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Step 5: What to do when an assignee leaves the Russian Federation

Tax return and filing

57 Generally where an individual has income subject to tax in Russia from which Russian tax was not withheld at source at the correct rate, he/she is obliged to file a tax return by 30 April of the following year to the designated tax inspectorate. Tax is payable on the basis of the submitted return by 15 July. However in the situation where an individual leaves Russia permanently during the calendar year in respect of which a tax declaration is to be submitted, such return should be filed one month before his/her permanent departure. Tax is then payable on the basis of this declaration within 15 days after submission.

Notification on foreign national's departure

58 An assignee should return the detachable part of the notification of arrival to Russia to the hosting party before departure, so that the latter will be able to file the detachable part to the immigration authorities.

Timing of departure

59 As in the case of arrangements for arrival, an assignee is recommended to seek advice as to the most tax efficient date for departure from the Russian Federation.

Transferring funds abroad

60 Whereas bank transfers of funds outside of Russia may be made by foreign nationals practically without restrictions, there are still limited restrictions for foreign individuals on transferring cash funds through customs in the amount exceeding the equivalent of USD 10,000 out of Russia, e.g., the currency should be declared and an individual may need to present documents confirming the origin of cash (either a customs declaration or any other documents confirming import or transferring cash funds to Russia). These restrictions are subject to frequent change. It is therefore advisable to check the requirements before departure.

Transferring possessions abroad

61 Generally, export duties may be imposed on the transfer of personal effects above a specified value. Moreover, certain categories of goods are subject to elaborate customs formalities. In particular, the export of objects of culture and art generally requires prior permission from the Ministry of Culture. Taking into consideration regular changes in Russian customs legislation we recommend that you seek professional advice on the rules applicable and the necessary procedures are obtained before departure from the Russian Federation.

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Step 6: Other matters requiring consideration

Stock options

62 Stock options are a quickly developing area for both multinational and Russian companies doing business in Russia. However, currently there are no special rules for the taxation of stock option plans and their tax treatment is based on the general provisions of the law which may be subject to various interpretations. As such, generally an individual is taxed upon exercise of the option on the difference between fair market value of the shares at exercise and the exercise price. The tax rules covering the sale of shares are as described previously.

Private medical insurance

63 Sums paid by an individual for private (voluntary) medical insurance are not tax deductible. Payments made by an employer for the medical insurance of an employee or family members are treated as non taxable to the employee if the insurance company has an appropriate license in RF and the insurance agreement only provides for payouts directly to the medical provider and not to the insured individual.

Pensions

64 Income from Russian state pensions is not treated as taxable income to the individual (currently, the statutory pension age is 60 years for men and 55 years for women but many groups of employees have a right for early retirement which is usually 10 years earlier than standard retirement age).

65 Employer's contributions to Russian licensed non-state pension fund are not taxable for the employees, whereas pension payments are taxable. If a voluntary pension provision is based on pension insurance agreement (with a licensed insurance company) then employer's contributions are taxable for the employees, but future pension together with accumulated investment return is not taxable. As of 1 January 2007 an employee's pension contributions to voluntary licensed plans are tax deductible from the taxable base within the limits established for social deductions.

Miscellaneous

66 Although this folio primarily deals with tax issues, it is advisable to seek advice on the following matters before relocation to Russia:

- The availability of housing and the likely costs of accommodation;
- Education facilities for children, where appropriate;
- The level of remuneration required to provide a proper standard of living for the assignee and family.

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Appendix A: Double-taxation agreements

Countries with which Russia currently has double-taxation agreements:

| | | | |
|----------------|------------------|--------------------|-----------------|
| Algeria | Germany | Malaysia | Slovak Republic |
| Albania | Greece | Mali | Slovenia |
| Armenia | Hungary | Mexico | South Africa |
| Austria | Iceland | Moldova | Spain |
| Australia | India | Morocco | Sri Lanka |
| Azerbaijan | Indonesia | Moldova | Sweden |
| Belgium | Iran | Mongolia | Switzerland |
| Brazil | Ireland, Rep. of | Namibia | Syria |
| Bulgaria | Italy | Netherlands | Tajikistan |
| Belarus | Israel | New Zealand | Thailand |
| Canada | Japan | Norway | Turkey |
| China, P.R. | Kazakhstan | Northern Korea | Turkmenistan |
| Croatia | Kyrgyzstan | Philippines | Ukraine |
| Cyprus | Korea (South) | Poland | United Kingdom |
| Czech Republic | Kuwait | Portugal | United States |
| Denmark | Lebanon | Qatar | Uzbekistan |
| Egypt | Lithuania | Romania | Venezuela |
| Finland | Luxembourg | Serbia; Montenegro | Vietnam |
| France | Macedonia | Singapore | |

Double-taxation agreements signed but not yet effective:

| | | |
|-----------|-----------|------|
| Argentina | Ethiopia | Oman |
| Cuba | Georgia | |
| Estonia | Mauritius | |

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Appendix B: Social security reciprocal agreements

Reciprocal agreements have been concluded with:

| | |
|----------------|-----------------|
| Bulgaria | Mongolia |
| Czech Republic | Romania |
| Hungary | Slovak Republic |

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Appendix C: Russian contacts and offices

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