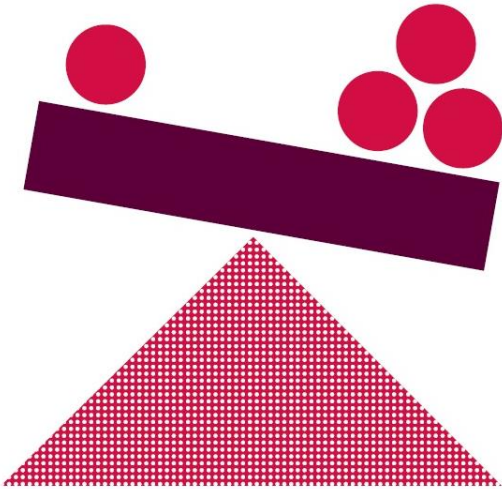


## Tax Assistance

Tax Consulting Department  
UHY YANS - Audit



We can help  
you choose the  
right tax  
strategy for  
your business!!



### SERVICES:

**TAX REVIEW**

**TAX DISPUTE RESOLUTION**

**EVALUATION OF TRANSACTIONS FOR  
TAX RISKS AND MEANS OF TAX  
OPTIMIZATION**

**TRANSFER PRICING SERVICES**

**TAX AND ACCOUNTING CONSULTING**

**SETUP AND SUPPORT OF TAX  
ACCOUNTING**

**TAX DECLARATION**

### ABOUT THE FIRM

UHY Yans-Audit is a Russian corporate group **founded in 2000** and an independent member of the **UHY International network** of audit and accounting firms.

According to the Expert RA ratings agency, our firm is a market leader and one of Russia's **25** largest audit and consulting companies by revenue.

### OUR TEAM

More than **70 professionals** work at our firm; of these advice on financial and tax accounting is provided by:

- 5 certified tax consultants;
- 10 specialists with professional accounting certificates;
- 2 specialists with an ACCA diploma;
- 6 specialists with a DipIFR diploma.

### WHY CHOOSE US

- more than **17 years of experience in tax consulting**;
- broad-based practice of tax consulting for major taxpayers;
- more than **150 successful court cases on tax disputes**;
- international tax planning experience of the UHY network in more than 89 countries.



No matter what service you need from UHY Yans-Audit, you always get high quality and a professional approach!



### TAX REVIEW

Performed according to the terms of reference agreed on with the client, and aimed at the identification and mitigation of tax risks, followed by a search for lawful means of optimizing taxation.

### TAX DISPUTE RESOLUTION

#### Defending the rights of taxpayers before the tax authority, including during audits by the tax authority:

- analysis of tax risks before the start of the tax audit;
- support during tax audits;
- analysis of the report prepared based on the results of the tax audit;
- participation as a representative (attorney) of the taxpayer with the tax authority;
- appeal of decisions and actions of the tax authority to a superior tax authority.

#### Judicial defense of taxpayer rights:

- preparation of a statement of claim, petitions, written responses to the defense of the tax authority, and other documents to be submitted to the court during court hearings;
- preparation of appeals and cassation appeals;
- participation in considering the case as a representative in commercial courts of first instance, courts of appeals, and courts of cassation.

### EVALUATION OF TRANSACTIONS FOR TAX RISKS AND MEANS OF TAX OPTIMIZATION

#### Conducted to take into account:

- a detailed analysis of the specific business situation, taking the norms of civil legislation into consideration;
- analysis of tax risks, with due account of the position of the fiscal authorities and current court practices;
- development of alternative options for doing business and assistance in choosing the optimal variant that would minimize the tax burden, civil-legal risks, and tax risks.

### TRANSFER PRICING SERVICES

**Since 2015, all Russian companies have had to prepare documentation on transfer pricing for intra-group cross-border transactions, and submit reports on them.**

#### As part of this service we will:

- identify controlled transactions;
- prepare a notice for the Federal Tax Service of Russia on controlled transactions;
- prepare the documentation necessary for tax control of prices, including:
  - ✓ a description of the controlled transactions and lines of business of the taxpayer;
  - ✓ justification of the chosen method for determining prices for tax purposes;
  - ✓ description of information sources and the selection of comparable transactions (organizations);
  - ✓ calculations of market price (profitability) ranges;
  - ✓ conclusion as to whether or not prices in controlled transactions are at the market level.

### TAX AND ACCOUNTING CONSULTING

#### Consulting can be performed:

- on a subscription or one-off basis;
- orally or in writing;
- in a meeting or by telephone;
- for Russian and foreign organizations on issues of the taxation and accounting of specific business and financial transactions;
- at various stages of the activity of organizations (start-up operations, reorganization, liquidation, bankruptcy, etc.).



**Irina P. Netchitailo**  
**Head of Tax Consulting**  
**department**

Graduate from Novosibirsk Electrotechnical Institute, certified auditor, certified tax advisor since 2002; also holds a qualifying certificate as a professional expert accountant.

Has more than 20 years of experience in economics and finance, of which more than 15 years in providing services in accounting and tax advice.

#### SETUP AND SUPPORT OF TAX

- diagnostics of the Client's current tax accounting system;
- development and coordination of the optimal system for tax accounting from the standpoint of the Client's business;
- preparation of an accounting policy for tax purposes;
- development of internal regulations governing the procedure for completing and submitting tax reports, with a description of information sources for completing tax registers and declarations, the document management system supporting tax accounting, the internal control system, etc.
- regular monitoring of compliance with the established tax accounting regulations and the requirements of internal control.

#### TAX DECLARATION

**The preparation of tax declarations is particularly significant for foreign companies operating in Russia or individuals who do not have experience in completing and submitting tax reports in Russia.**

These services may include:

- drafting of reporting documents, review of the correctness of calculations, support for submitting documents to the supervisory authorities on time;
- completion and submission of tax declarations;
- monitoring tax reporting deadlines;
- monitoring of the actual performance of tax obligations;
- consulting support on all issues related to tax declarations.

#### OUR PRICES

Our service fees are calculated based on time spent on the project and our professionals' hourly rates.

The time that will be spent on a project is determined on the basis of the business requirement and the received documentation preliminary review.



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**SATISFIED CLIENTS INCLUDE:**



**CJSC «Hidral Rus»**  
(supplier of elevators and cargo equipment)



**CJSC «MITAS»** manufacturer of tires for agricultural equipment)



**Champion Technologies Russia and Caspian B.V.** (spare parts for the oil and gas industry)



**CJSC LINKOS Technological Cosmonautic Park** (manufacturer of optical and electronic instruments)



**OJSC «Khlebprom»** (confectionary manufacturer)



**LLC Mirital Production company** (producer of frozen foods)



**LLC BOSCO SPORT** (exclusive supplier to Russia's Olympic Teams)



**CJSC MB•Belyaev** (official Mercedes-Benz dealer)

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