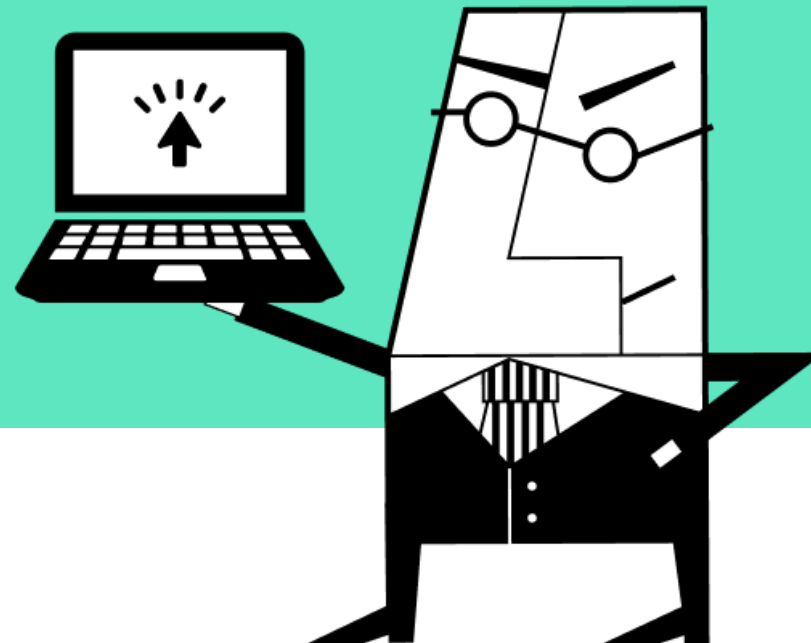




TELECOMMUNICATIONS AND MEDIA GROUP



About the practice



Pepeliaev Group's Cross-Sectoral Telecommunications Group is one of the firm's most dynamically developing divisions.



Among our clients are more than 80 companies from the telecommunications and media sector.



The group's lawyers appear as independent experts in the State Duma, the highest courts, major business associations.



The successful work of the group is constantly commended by such international rating agencies as Chambers Europe, Legal 500.



Providing legal support for projects on the inclusion of companies in tax monitoring.



Natalia Kovalenko is initiator of and inspiration behind the Telecom Club, created 16 years ago for tax experts in the TMT field.

Services

- Regulatory standards for communication activity
- Taxation of telecommunication companies
- Corporate law issues
- Providing advice on the specifics of telecommunication companies' activity
- Licensing issues
- Advising on compliance with antitrust legislation with regard to the communication sector
- Land law, real estate and construction
- Defending telecoms operators in court

Our services

Provided comprehensive defence of the interests of a group of companies: assets worth RUB 2 billion have been preserved

As part of a bankruptcy case, Pepeliaev Group's lawyers represented major telecommunications company Sitronics as a creditor, a former shareholder and a counterparty of the debtor, as well as acted for other companies within the group. Our lawyers successfully defended the client in nine proceedings in which transactions were contested. This made it possible to retain the group's assets worth RUB 2 billion. Moreover, our specialists managed to have a claim denied for secondary liability to be imposed on the client and on the debtor's director. The project is interesting because it involves multiple aspects and it forms case law relating to the regulations on secondary liability being applied over time.

Legal due diligence of the reports and accounts of one of the largest telecommunications companies

Advised a major manufacturer of mobile telephones on personal data issues relating to licensing activity.

Challenging additional assessments in favour of a major telecommunication company

Pepeliaev Group's lawyers represented a client to which a tax authority had assessed additional profit tax on several grounds based on the results of a field tax audit. In doing so, the tax authority did not recognise a court decision which had been previously handed down in favour of the company, insisting that it had a right to specify additional grounds and ignore the previous court decision. Our lawyers managed to defend the client's position on this point. The court stated that the tax authority should in any case comply with the previous decision of the court. And therefore the court has defended one of the fundamental principles of law that all state authorities should comply with court decisions. The total amount in dispute exceeded RUB 90 million.

Licensing activity

Pepeliaev Group's lawyers conducted legal due diligence of the company's tax and accounting reporting documents and identified potential tax risks, offering recommendations for mitigating them. This allowed significant claims from the tax authorities to be avoided when a field tax audit was conducted.

Our services

Obtained a VAT refund for a major telecommunication company

Pepeliaev Group's lawyers provided legal support when a set of documents were drawn up at the request of the tax authority for VAT to be refunded from the state budget. This project allowed the company to determine the actual amount of its tax obligations and the level of tax risks taking account of Russian administrative and legal practice, and to prepare documentary rationale for a VAT refund from the state budget. Since the company was applying for a VAT refund for the first time, the work done by our lawyers served as a reliable foundation that could be used in future.

Developing and implementing a system of antitrust compliance for MTS

The firm's Antitrust Practice provided legal support to a major Russian mobile operator when it developed and implemented a compliance system. The project handled by Pepeliaev Group's lawyers for MTS was among the first of its kind in Russia. It is now a positive illustrative case promoting the institution of antitrust compliance on the Russian market.

Provided advice to a large IT company on the avoidance of double taxation

Pepeliaev Group's lawyers advised the client on how methods of tax accounting for income and expenses of the representative office in Moscow could be changed based on the current double taxation treaty with the USA. In order to complete this project successfully, our lawyers were proactive in consulting with the Russian Ministry of Finance. This resulted in amendments being made to research and development agreements. In addition we developed the optimal legal form for the current structure.

Developing optimal algorithm

Our lawyers and IT specialists have developed the optimal way to obtain a licence for the technical protection of confidential information with minimal cost outlay on the equipment and technical means needed for this. In the opinion of the Russian Federal Service for Technical and Export Control (FSTEC), every company which uses technical means to process confidential information needs such a licence. Administrative liability as well as criminal liability are stipulated for conducting licensed types of activity without licence.

Comprehensive advice on employment and migration law

Provided comprehensive advice to telecommunication and IT companies on transferring employees between different structural units, including from the representative office to a new subsidiary of an American software developer.

Provided legal support to a major Finnish telecommunication company

Provided comprehensive legal support to a major Finnish telecommunication company when it was entering the Russian market to lay the ground for the client's subsequent business operations.

Recommendations for a telecommunication company

Prepared a number of recommendations for a Russian telecommunication company on how notifications should be sent to the Federal Service for the Supervision of Communications, Information Technology and Mass Media and on ensuring the safety of personal data during automated processing.

Advised a large Chinese telecommunication company

On behalf of a major Chinese telecommunications company, our lawyers analysed the registration and drew up remarks on the draft anti-corruption law. We also prepared audits of various companies and assessed currency risks and management risks.

The team



Rustem Ahmetshin

Senior Partner
Ph.D. in Law

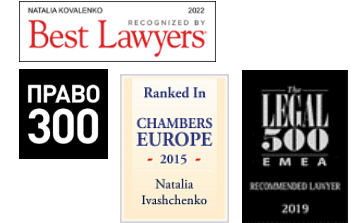
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Natalia Kovalenko

Partner
Ph.D. in Law

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For over 25 years Rustem has been providing tax advice and has represented taxpayers many times in the Russian Constitutional Court, Russian Supreme Commercial ('Arbitration') Court, Russian Supreme Court and state commercial courts.

His professional interests include international taxation and the application of legislation concerning controlled foreign companies (CFCs).

WHAT THEY SAY

Clients describe Rustem Ahmetshin as "a well-known local expert with strong experience on the Russian market who always delivers what we need" (Chambers Europe).

Rustem Ahmetshin acts on tax litigation mandates, particularly those with cross-border aspects (Chambers Global).

Natalia specialises in providing legal support to companies in the TMT (telecom, media and technologies) sector. This includes searching for and offering legal solutions for business tasks, implementing new products taking account of special aspects of industry regulation, formalising solutions from the legal standpoint, advising on industry-specific matters and analysing legal consequences and risks arising when projects are implemented.

WHAT THEY SAY

The head of telecoms Natalia Kovalenko is singled out for her "strong industry knowledge", and is regarded as "an expert in telecoms law" and as "an open-minded professional in mass media" (The Legal 500).

The team



Evgeny Leonov

Senior Associate

e.leonov@pgplaw.ru

Evgeny specialises in tax law issues and advises companies on a wide range of matters related to Russian taxation: the taxation of activities in the sphere of information technologies and in petrochemical industry, the structuring of relationships when new companies are created, the distribution of intra-group expenses, the issues of classification of funds received (loans, investments), and the application of special tax regimes (the simplified taxation system), etc.

Evgeny also provides advice to telecommunication and media companies on various issues of industry-specific regulation, including on licensing issues and the use of the radio frequencies.

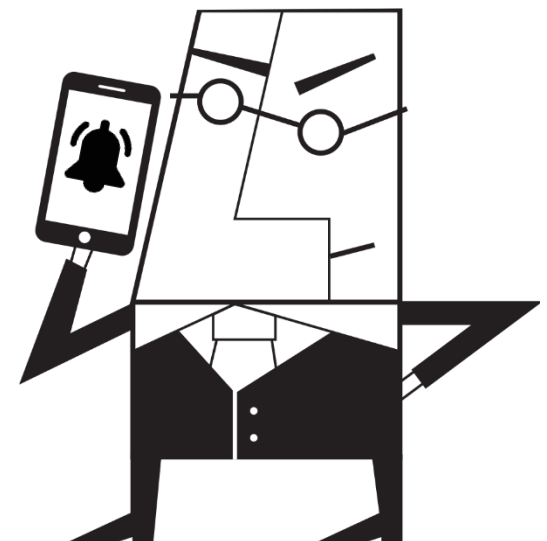
WHAT THEY SAY

“The team explains and offers an intelligible interpretation of Russian legislation as well as practical solutions to legal issues” (Chambers Europe).

Clients report that, “The firm has a great reputation in terms of both its analysis of governing law and the tenor of its advice.” (Chambers Europe).

PEPELIAEV GROUP'S TEAM HAS 'GOOD INDUSTRY KNOWLEDGE' AND IS 'HIGHLY EXPERIENCED, PROMPT AND PROFESSIONAL'.

The Legal 500



About the firm

A leading Russian law firm offering the full range of legal services.

Lawyers

160



Our lawyers include 3 Doctors of Laws and 19 PhDs in Law.



Clients

2000



Office

8

Moscow
St Petersburg
Nizhnekamsk
Krasnoyarsk
Vladivostok
Beijing
Shanghai
Dubai

Ratings



CHAMBERS EUROPE

CHAMBERS GLOBAL

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Trademark
Review.

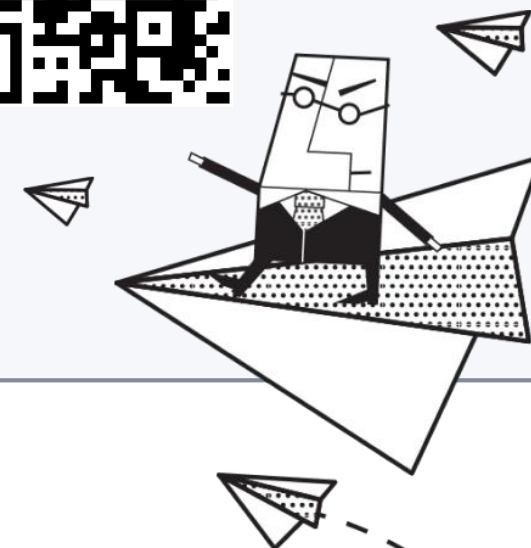
INTERNATIONAL
TAX REVIEW



Best Lawyers

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News of the firm, themed overviews of legislation and administrative and judicial practice, and expert commentary



Services



Tax advice &
tax disputes



Administrative law
defence of business



Banking and
finance practice



Bankruptcy



Family and
inheritance law



Employment and
migration law



Customs law and
foreign trade
regulation



Currency regulation
and currency control



International litigation
and arbitration



Corporate law / M&A



Antitrust regulation



Dispute resolution
and mediation



Criminal law defence
of business



Legal protection
of information



Real estate & construction



Intellectual property
and trademarks



Environment



Telecommunications,
media and IT



Digital group



Life sciences

Geographical coverage

Chinese Desk

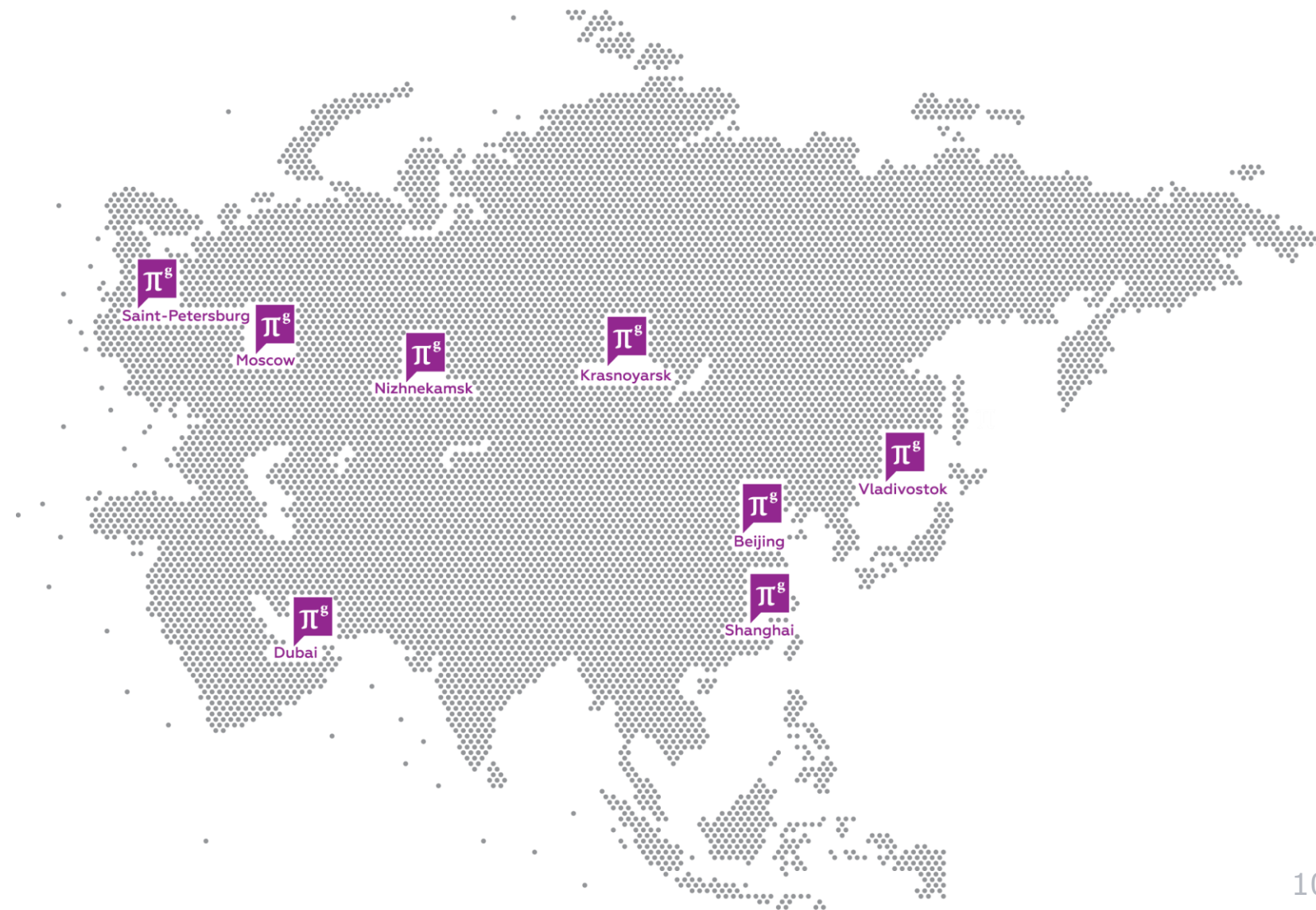
- Representative offices in Beijing and Shanghai.
- Support for Chinese investors in Russia and for Russian investors in China.
- We have strategic partners on the Chinese market.
- Comprehensive legal support.

Korean Desk

- Legal advice to Korean companies in Russia and to Russian investors in Korea.

Middle East Desk

- PG TAX Consultancy LLC provides services on tax structuring and tax consultancy in UAE and GCC.



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