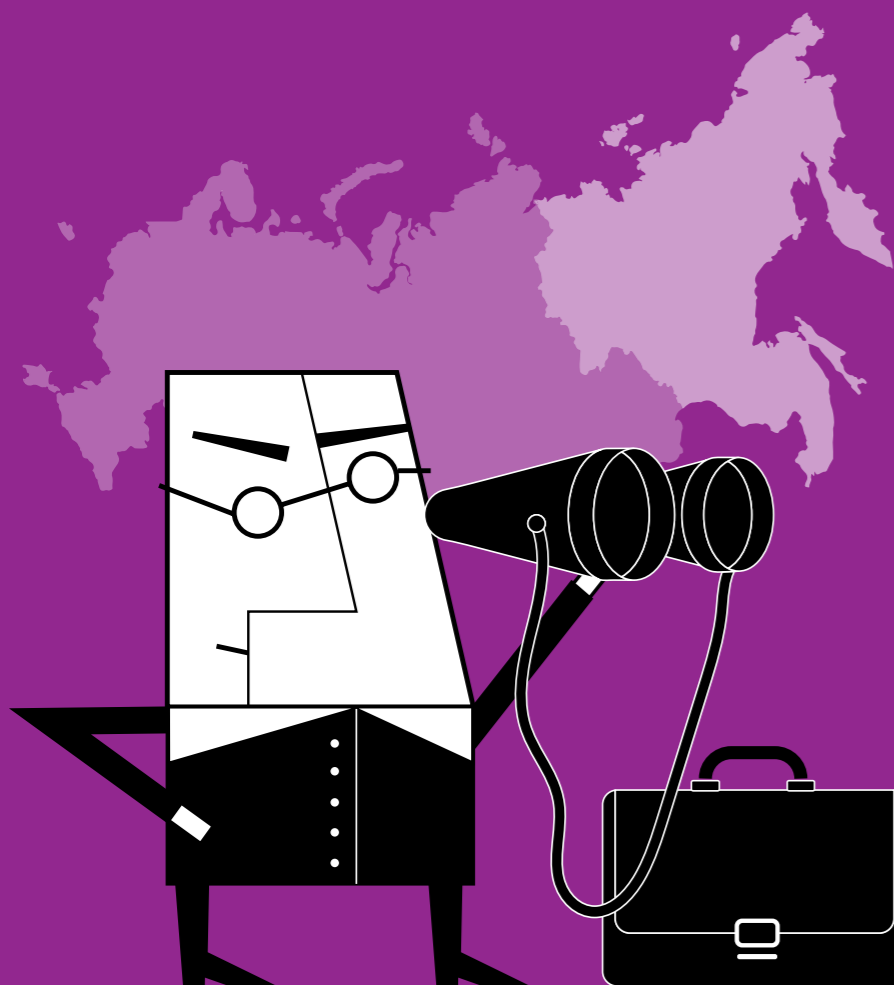
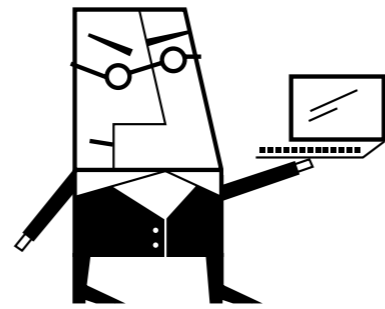


PREFERENTIAL
 REGIMES FOR DOING
 BUSINESS IN RUSSIA'S
 FAR EAST

Law firm
 Pepeliaev Group

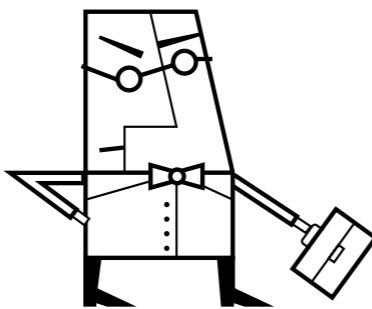
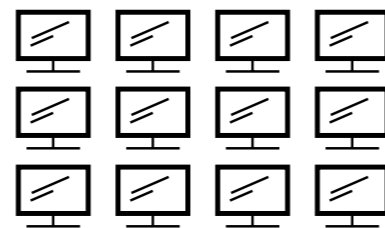


ABOUT THE FIRM



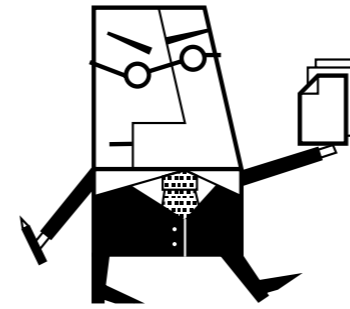
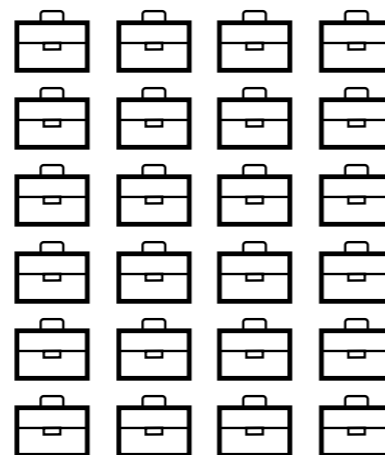
Employees

275



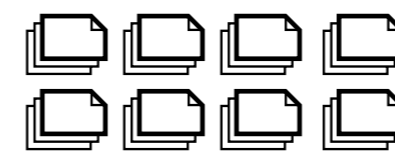
Clients

1500



Lawyers

160



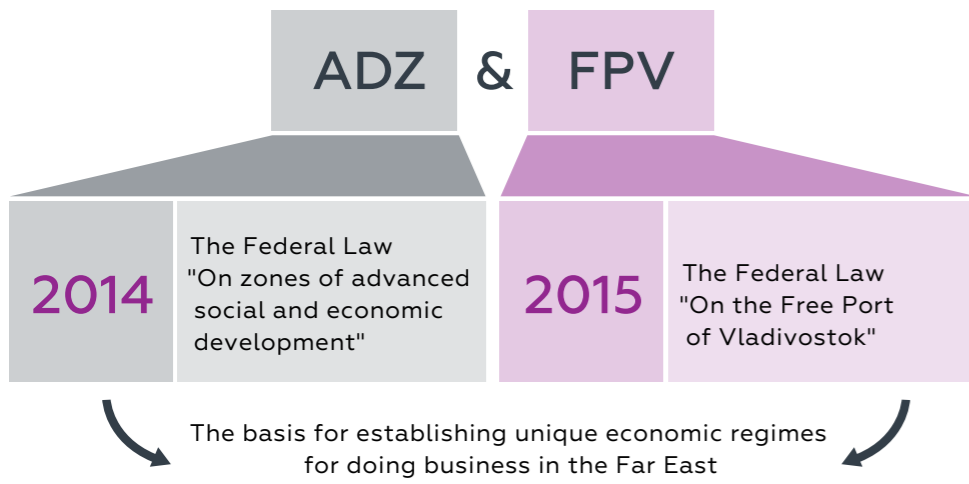
Our lawyers number twenty-five
 Doctors of Law and PhDs in Law



Practices

19

- Tax Law
- Currency Control
- Budget Law
- Administrative Law Defence of Business
- Corporate Law / M&A
- Antimonopoly Regulation
- Commercial Law
- Banking and Finance Law
- Real Estate & Construction
- Dispute Resolution & Mediation
- International Litigation and Arbitration Practice
- Bankruptcy
- Intellectual Property
- Customs Law
- Employment and Migration Law
- Data Protection
- Family and Inheritance Law
- Criminal Law Defence of Business
- Services for Private Clients

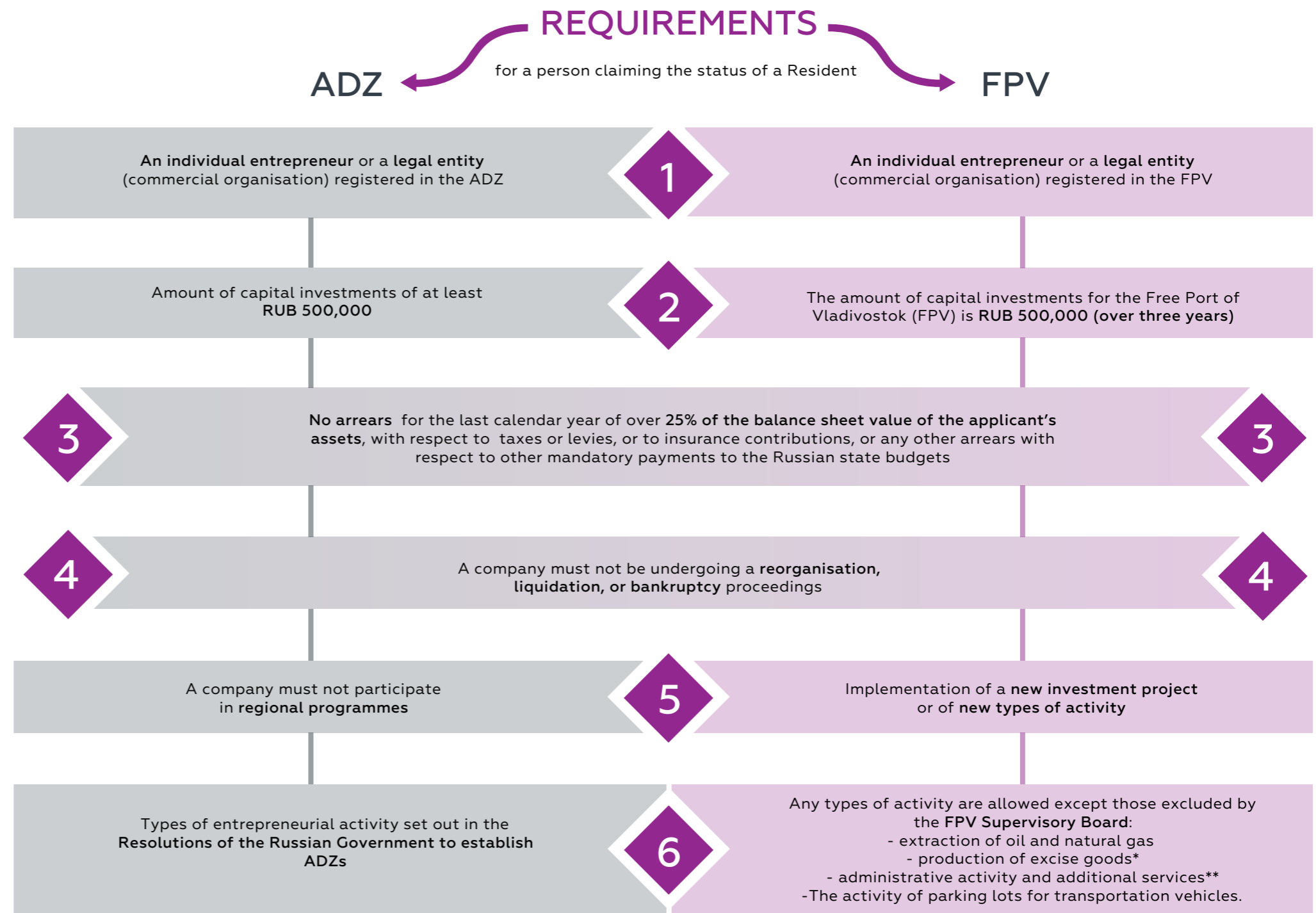


PREFERENCES

- Restriction of state and municipal control
- Zero import and export customs duties
- Engaging foreign labour without taking quotas into account
- Reduced rates for rental payments
- Residents of priority development areas (PDAs) are entitled to connect to infrastructure facilities: light, water, gas, water discharge and heat supply
- PDA residents may obtain a land plot without a bidding process

TAXES

For residents of the ADZ and FPV	THE GENERAL SYSTEM
7,6%	Insurance contributions for 10 years 30%
0-5%	Profit tax ¹ 20%
0-1,5%	Land tax for 3-5 years ² 0-1,5%
0-0,3%	Property tax ³ 2,2%



¹ PDAs 0 - 5% (for 5 years), for the subsequent 5 years 12%; FPV 0% (for 5 years), for the subsequent 5 years 12%

² PDAs 0% - 1.5% (for 3-5 years); FPV 0% (for 3 years)

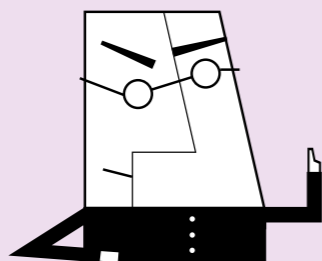
³ PDAs 0% - 0.3% for 5 years, for the subsequent 5 years 0.5-2.2%; FPV 0% (for 5 years), for the subsequent 5 years not more than 0.5%

*except for the production of passenger cars, motorcycles, engine oils, aircraft fuel, diesel and motor car fuel

** except for the rental and leasing of agricultural equipment; construction machines and equipment for public works and transportation vehicles; air, water and rail transportation vehicles; engines, turbines and machine tools; other machines, equipment and material resources; the activity of travel agencies and other organisations providing services in the travel sector

OUR SERVICES

Pepeliaev Group's lawyers are ready to provide complex legal support for you to establish and do your business in Russia's Far East



- preparing a legal opinion on whether the applicant organisation and the planned investment project are in line with the requirements of the Russian legislation for residents of the ADZ or FPV and for the projects implemented, and developing options to resolve issues;
- providing support at the project implementation stage (preparing reports for residents of the ADZ or FPV and preparing a set of documents for the entry into an additional agreement to the contract for carrying out activity);
- preparing a set of documents (including the project business plan) and supporting the applicant up to the time when the status of a resident of the ADZ or FPV is granted to the applicant
- assisting with searching for the location for the project to be implemented
- supporting the applicant at the stage when the free customs zone is opened