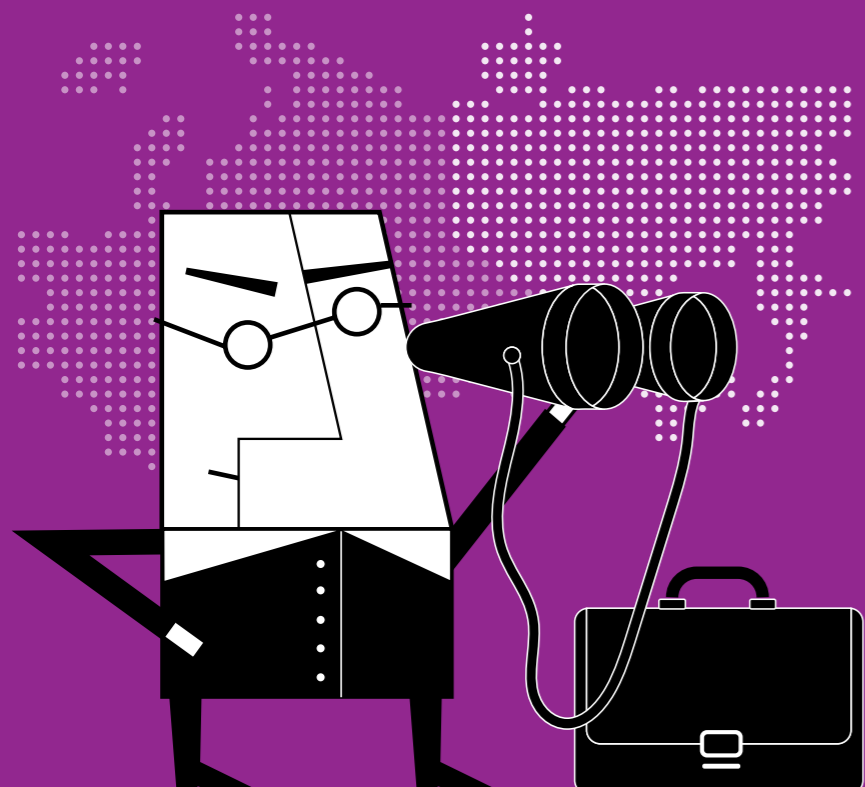


PRIVILEGED REGIMES FOR DOING BUSINESS IN THE FAR EAST

Law firm
Pepeliaev Group



THE TEAM



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ABOUT THE FIRM

>100 lawyers



Our lawyers include twenty
Doctors of Law and PhDs in Law



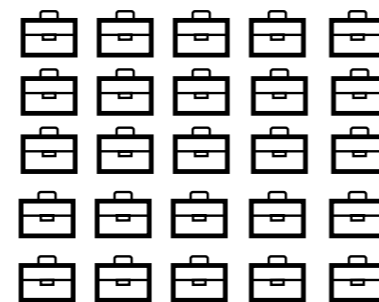
20 practice areas



Ratings:



2000 clients



5 offices

Moscow, St Petersburg, Nizhnekamsk,
Krasnoyarsk, Vladivostok



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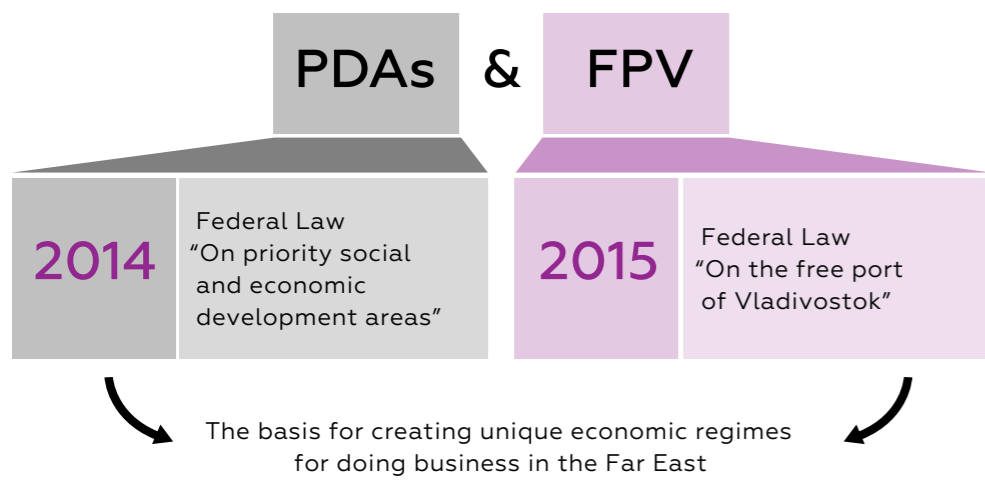
Please scan the following QR codes for more detailed information about our company and services:



Website



Brochures and presentations

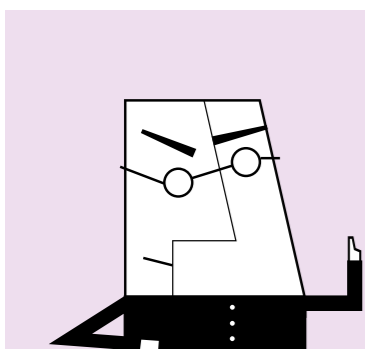


PREFERENCES

- A one-stop shop mode for investors
- Applying the free customs zone
- Engaging foreign labour without taking quotas into account
- Advancing goods and services of residents on the market (including by advancing the trademark "Made in PDAs and FPV")
- Reduced rates for rental payments
- Residents of PDAs are entitled to connect to infrastructure facilities: light, water, gas, water discharge and heat supply
- Residents of PDAs may obtain a land plot without a bidding process

TAXES*

FOR RESIDENTS OF PDAs AND FPV	GENERAL SYSTEM
0–5%	Profit tax 25%
0–1.5%	Land tax up to 1.5%
0–0.5%	Property tax up to 2.2%



OUR SERVICES

Pepeliaev Group's lawyers are ready to provide comprehensive legal support as you create and manage your business in the Far East. They can:

- prepare an opinion on whether the applicant company and the planned investment project comply with Russian statutory requirements for residents of FPV or PDAs and projects being implemented, and develop solutions for the problem issues of the projects;
- prepare a set of documents (including a business plan for the project) and provide assistance to the applicant up until the status of a resident of FPV or a PDA is granted;
- help with finding a location for the project;
- provide assistance when the project is being implemented (we prepare the reports of a resident of FPV or a PDA, and prepare the set of documents required to conclude a supplemental agreement to the agreement on performing business activity);
- assist the applicant at the stage when the free customs zone is opened.

*The specific amount of taxes payable by residents of the Free Port of Vladivostok and of Advanced Development Territories, as well as the duration of applicable tax incentives, are established by federal, regional and local legislation. From 1 April 2026, article 56.1 of the Russian Tax Code introduced a mechanism limiting incentives for residents benefitting from preferential regimes. The new mechanism applies to new residents from 1 April 2026 and starting from the third year after they obtain the status of a resident.

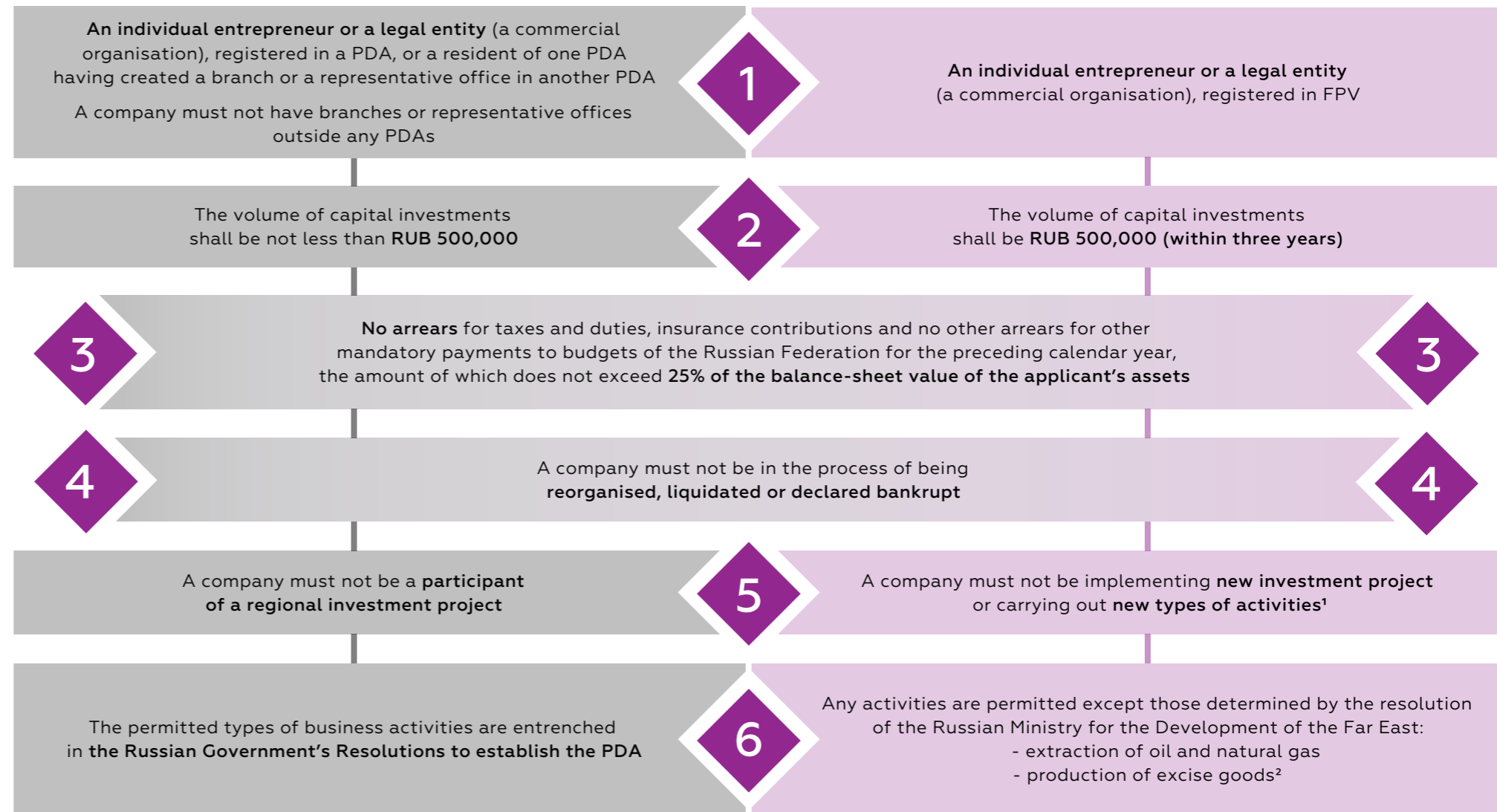
¹ Types of activities for which measures of state support are not granted are financial and insurance activities, organising and operating gambling activities, and wholesale and retail trade, except for the sale of goods produced by a resident of the Free Port of Vladivostok (FPV) within the territory of the FPV in accordance with the agreement to carry out operations as a resident of the FPV.

² Except for the production of passenger cars, motorcycles with engine power of over 112.5 kw (150 hp), oil for diesel and/or carburettor (injector) engines, aircraft fuel, as well as diesel and motor car fuel.

REQUIREMENTS

for a person desiring to obtain the status of a resident

PDA **FPV**



PROCEDURE FOR OBTAINING THE STATUS OF A RESIDENT

File an application with the managing company (Joint Stock Company Russian Far East and Arctic Development Corporation) for an agreement to be concluded with respect to your investment project and enclose a set of documents (for PDAs and FPV).

or

Participate in and win a tender for the right to conclude an agreement for the construction of housing and infrastructure facilities (for PDAs).