

20 March 2008

PricewaterhouseCoopers' office  
Kosmodamianskaya Nab. 52, Bldg. 5  
Moscow

# Russian Supreme Arbitrazh Court and Russian Constitutional Court Practice Update for 2007\*

In light of constantly changing tax legislation of constantly changing tax legislation and government officials' conservative commentary on current laws, we believe that tax litigation in arbitrazh courts is the most reasonable and effective way to defend taxpayers' rights and legitimate interests.

Awareness of the latest precedents in arbitrazh court practice enables companies to estimate potential tax risks and revise their tax policies appropriately. In case of a tax dispute, correct use of arbitrazh court practice will help evaluate a taxpayer's position and increase the chances of a favourable resolution in court.

We would like to invite you to a business breakfast, Russian Supreme Arbitrazh Court and Russian Constitutional Court Practice Update for 2007, where you will learn about the principal changes and latest trends in arbitrazh court practice and have a chance to discuss your questions with our experts in tax dispute resolution.

Participation in the business breakfast is free of charge. Simultaneous translation will be provided.

To participate in the event, please fill out the attached form and send it by e-mail to:

[elena.arsentieva@ru.pwc.com](mailto:elena.arsentieva@ru.pwc.com) before **18 March 2008**.

For additional information, please contact Anastasia Shevchenko, event coordinator, by telephone:


+ 7 (495) 967-6379, or by e-mail:

[anastasia.shevchenko@ru.pwc.com](mailto:anastasia.shevchenko@ru.pwc.com).

**Looking forward to seeing you on 20 March 2008!**



\*connectedthinking

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- 9:00 – 9:30      Registration and coffee
- 9:30 – 9:45      Opening speech  
Yana Zoloeva, Director, PricewaterhouseCoopers
- 9:45 – 11:00    **Unjustified tax benefit: court practice after the adoption  
of SAC Resolution No. 53**  
Yana Proskurina, Senior Attorney, PricewaterhouseCoopers
- Economic justification of expenses: the changes introduced  
by CC Rulings 320-O-P and 366-O-P**  
Svetlana Naumchik, Legal Consultant, PricewaterhouseCoopers
- 11:00 – 11:20    Coffee break
- 11:20 – 12:50    **Update on SAC and CC practice regarding VAT issues:**
- Conditions for VAT recovery
  - VAT recovery of 0% rate VAT
- Yana Proskurina, Senior Attorney, PricewaterhouseCoopers
- Update on SAC practice regarding holding parties liable for tax offences:**
- Holding tax agents liable for tax offences
  - Different issues regarding holding entities liable
- Svetlana Naumchik, Legal Consultant, PricewaterhouseCoopers