

## Seminar

# Key tax issues for the automotive sector – development of law enforcement practice

**23 April 2009**

PricewaterhouseCoopers office, Moscow  
Kosmodamianskaya nab. 52, bld 5, room 923

All the presentations will be delivered by PricewaterhouseCoopers specialists. After each presentation you will be able to ask questions.

### Program:

**09.00 – 09.30** Registration and coffee

**09.30 – 09.40** **Welcome word**

**Enrika Schevchenko**, Partner, Tax Services, Automotive Practice

**09.40 – 10.00** **Effects of the crisis on the Russian automotive market**

**Stanley Root**, Partner, Automotive Industry Leader

**10.00 – 10.45** **Value-added tax: hot issues**

- refund of VAT from the budget – practical aspects
- recovery of VAT on advances paid
- VAT on sum differences
- VAT on sales of cars purchased from individuals starting from 1 April 2009
- other questions

**Vladimir Konstantinov**, Director, Indirect Tax

**Irina Popova**, Manager, Indirect Tax

**10.45 – 11.30** **Discounts, bonuses, marketing and advertising events: typical tax issues**

- discounts and bonuses for dealers
- joint advertising campaigns
- marketing events: motor shows, events for journalists and partners

**Natalia Divichenko**, Senior Tax Manager

**Yana Proskurina**, Senior Attorney

**11.30 – 12.00** Coffee-break

**12.00 – 12.45** **Warranty repairs: hot issues**

- how to structure a warranty arrangement
- deductibility of warranty costs
- VAT exemption – documentary support
- recovery of VAT on costs related to warranty repairs
- VAT issues related to transitional period upon abolishment of UTII regime

**Vladimir Konstantinov**, Director, Indirect Tax

**Irina Popova**, Manager, Indirect Tax

**12.45 – 13.30** **Tax issues - new developments in court practice (High Arbitrage and Constitutional Courts)**

**Yana Proskurina**, Senior Attorney