

Global documentation

Person responsible for filing	The MGC members who are Russian taxpayers
Exemption grounds	If the global documentation was filed in Russia by another MGC member for the same period
First reporting period	2017
Filing terms	Upon the request of the Federal Tax Service, but not earlier than 12 months and not later than 36 months from the end of the reporting period (i.e. from 1 January 2019 until 31 December 2020 for FY 2017)
Contents and format	<p>Information on the MGC's participation structure, market conditions of its activity (including description of products, markets, key success factors), as well as functional analysis, key transactions, etc.</p> <p>There are no requirements as to the form in which the global documentation is to be filed save that it must be filed in Russian language (a version in a foreign language may be filed in addition).</p>
Liability for failing to file the relevant report	A RUB 100,000 fine (approx. EUR 1,450), with a moratorium until 2020