

## Notification of participation in an MGC

<b>Person responsible for filing the report</b>	The MGC members who are Russian taxpayers
<b>Exemption grounds</b>	If the notification was filed in Russia by the ultimate parent company, the authorised representative or other person bearing such obligations based on the decision of the group
<b>First reporting period</b>	2017 (with an option of voluntary filing for 2016)
<b>Filing terms</b>	Eight months from the end date of the reporting period (i.e. by 31 August 2018 for FY 2017)
<b>Contents and format</b>	<p>Registration data (name, address, tax identification number, etc.) on each taxpayer, ultimate parent company and authorised representative of the MGC, etc.</p> <p>The notification is filed electronically in a prescribed form.</p> <p>The notification is filed in Russian language.</p>
<b>Liability for failing to file the relevant report</b>	A RUB 50,000 fine (approx. EUR 725), with a moratorium until 2020