

**RUSSIAN ASSOCIATION OF LEGAL EXPERTS
EURASIAN ECONOMIC COMMUNITY
INTER-PARLIAMENTARY ASSEMBLY**

**Eurasian Research Centre
for International and Comparative Fiscal Law**

Expert Group

**on legal support of interstate partnership and economic cooperation,
finance, taxation and customs relations**

In the framework of the Expert Group academics and practitioners specializing in the field of tax law can apply to make a National Report for one of the countries of the European-Asian region.

National Reporters are kindly requested to follow the structure of the questionnaire attached.

The deadline for applications to make a National Report is 20 April 2008.

Please, send your applications to make a National Report by e-mail (ER-centre-finance@soeka.ru) or by fax (+7 343 371-59-50; +7 343 371-24-92).

I. General issues

1. In what way does the Constitution of your State and the national legislation define the influence of an international treaty on the system of national law? Are there any decisions of the national courts which deal with this problem? If yes, what legal position is expressed in these decisions?
2. The jurisdiction of what international court or international arbitration does your State recognize in accordance with the international treaties concluded or for different reasons: the International Court of Justice, the CIS Economic Court, the European Court of Justice, the Court of the Eurasian Economic Community, the European Court on human rights, arbitrations which are established in accordance with certain tax treaties, other international courts and arbitrations? What are the most important examples of taking decisions by the given courts or arbitrations on the disputes in which your State (your citizens and organizations) are involved or at the requests of your State? Give the general characteristics of such decisions and the method of their execution. Are there any decisions of the given international courts or arbitrations on tax and finance law matters?
3. What States has your State concluded tax treaties with? What is the subject of the given treaties: on direct taxes, on indirect taxes, on providing legal assistance on tax matters, other subjects? Is your State a member of any multilateral tax treaties? Does your State follow any model when concluding international tax treaties? If yes, to what extent does it relate to the model tax convention OECD, UN, CIS? Is there any case law connected with the disputes on applying the above mentioned tax treaties and have there developed any categories of typical disputes?

II. Taxation of companies

4. How does the national law of your State define the grounds for taxing companies (legal entities, organizations)? How does the national law define the residence of

companies for taxation purposes? What are the key differences in taxing resident companies and non-resident ones?

5. Are there differences in taxing resident companies established by residents of your State and resident companies with foreign participation (including subsidiaries and dependent companies)?
6. Are there any essential differences in taxing permanent establishments of foreign companies and resident companies of your State?
7. Are there any differences in taxing dividends and interests received by resident companies of your State and foreign companies but from the sources in your State?
8. Are there any differences in deducting from tax base the expenses incurred when paying for services rendered by resident companies and foreign companies (on the territory of your State or abroad)?
9. Are there any rules in your State on transfer pricing, thin capitalization, controlled foreign corporations or other similar rules? Are there any differences in their application depending on the taxpayer residence?

III. Taxation of individuals

10. How does the national law of your State define the grounds for taxing individuals? How does the national law define the residence of individuals for taxation purposes? What are the key differences in taxing the incomes of resident individuals and non-resident ones?
11. Are there any differences in the tax rates applied and in defining the tax base (including the rules of applying tax deductions) when taxing the incomes of resident individuals and non-resident ones?
12. How does the national law determine the order of taxing the incomes of individuals in the form of dividends, interest and royalty? Are there any differences in taxation depending on the residence or citizenship of individuals or established on the basis of other similar criteria?

IV. Fiscal restrictions (obstacles) and their justification

13. Are there any differences in taxation (among those mentioned in section II-III) which are applied on the residence criterion, citizenship or another similar one and which are from your point of view, of discriminatory or not quite justified character? If so, what are they and do they restrict the free movement of goods, services, capital and persons? Are these restrictions (obstacles) removed by bilateral international treaties, for example, by tax treaties?
14. **For Member States of the Eurasian Economic Community (including observers):** Are there any provisions in the treaty on establishing the EurAsEC and the treaty on the Customs Union and the United Economic Space (or other international agreements connected with them) to which the restrictions (obstacles), mentioned in §13 of the questionnaire, contradict?
15. **For States of the European-Asian region which have a Partnership Agreement with the EC** (Russia, Kazakhstan, Ukraine and others): Are there any provisions in a Partnership Agreement with the EC to which the restrictions (obstacles) mentioned in §13 of the questionnaire contradict?
16. **For Member States of the European Union:** Are there any provisions in the EC treaty, EC Partnership Agreements with certain States of European-Asian region (in particular, Russia, Kazakhstan, Ukraine) to which the restrictions (obstacles) mentioned in §13 of the questionnaire contradict?