



Legal Assistance for Your Business

Within the Law. Beyond Any Competition.

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About the Company

Coleman Legal Services is the Russian Law Firm capable of providing top-tier legal assistance for the Russian and international businesses in various practices within the territory of the Russian Federation.

Our key and principal areas are tax services to businesses rendered by our experts, who could address all dubious taxation issues, and resolve any and many complex commercial disputes.

Quality of services, Client orientation and confidentiality are our basic core principles.

The associates of **Coleman Legal Services** are well-experienced former legal officers of the biggest Russian and international companies operating in oil and gas, freight forwarding, metal processing and mining industries. They currently manage a team of legal professionals in the Russian and international laws with extensive experience in implementation of large-scale projects, what contributes to addressing complicated and challenging issues.

We build effective responses to rapidly changing conditions of the fast-paced Russian market.

WE ACT WITHIN THE LAW.
OUR SERVICES ARE BEYOND
ANY COMPETITION.

Managing Partners

Pavel Zyukov

Managing Partner, Head of Tax Practice

Pavel is a member of the Tax Consultants Chamber of the Russian Federation and the Association of European Tax Advisers (CFE). He is also a Head of Tax Committee of Moscow City Branch "OPORA RUSSIA". His practical hands-on experience in Tax Law is over 12 years. He held senior management positions in big Russian and international companies operating in oil and gas, freight forwarding, metal processing and mining industries. Pavel is recommended by international ranking Best Lawyers 2021 and 2022 in Tax Law.



Sergey Anisimov

Managing Partner

Sergey has his Ph.D. in Law. His practical experience in Corporate Law is over 12 years. Sergey has effected and expedited about 400 successful deals for big Russian and international Clients, related to addressing complicated issues within the framework of the Corporate Law.

Team

Velislav Stoyanov

Partner, Head of Corporate Practice

Alisher Musaev

Partner, Head of International Practice

Denis Vasendin

Head of Commercial Law and Arbitration Practice

Ekaterina Korneeva

Partner, Head of Legal Support for Real Estate Transactions and Construction Practice

Natalya Shuvalova

Head of Accounting and Financial Reporting Methodology Department

Yana Myakshina

Senior Legal Adviser

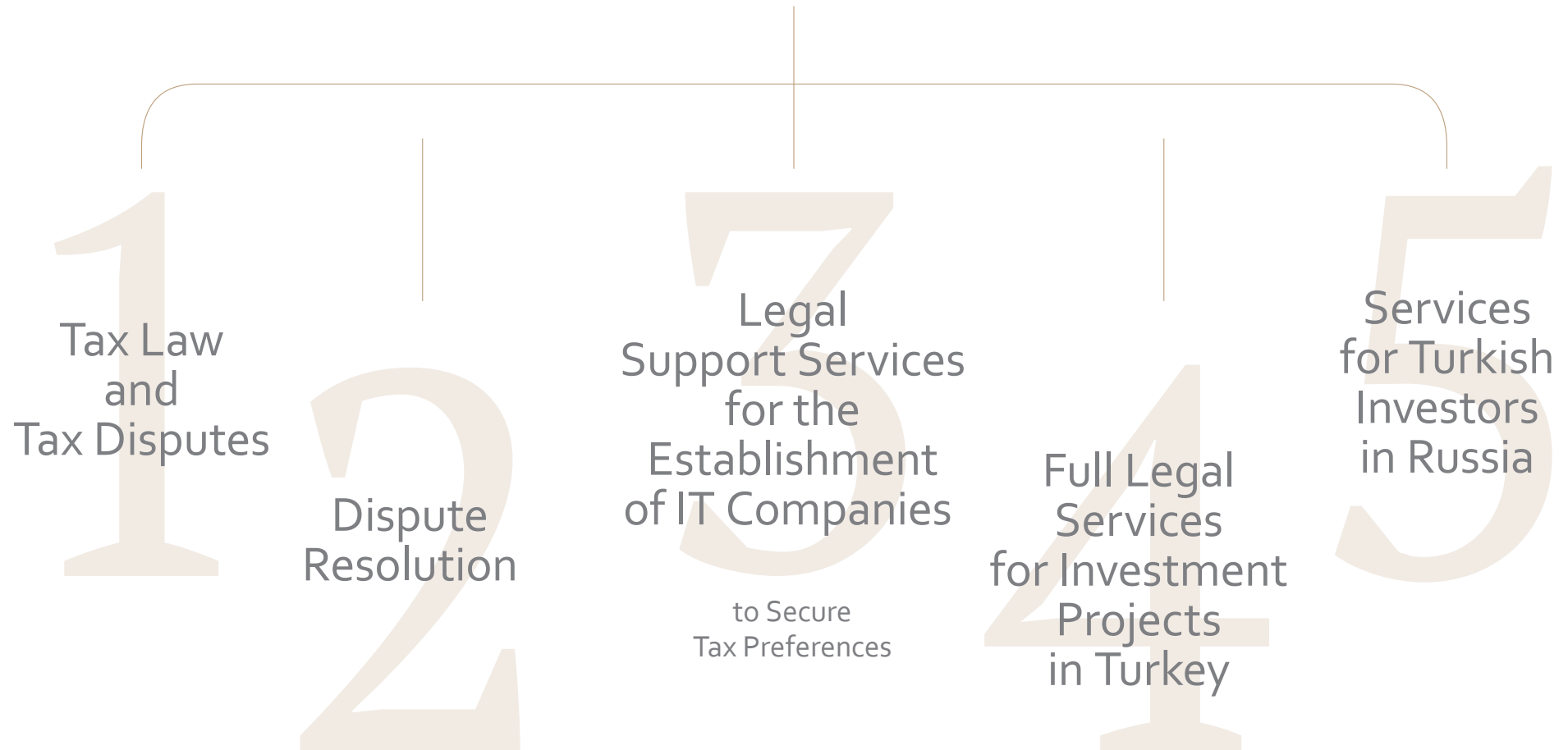
Yulia Perfilyeva

Lawyer

Veronika Vasilevskaya

Lawyer

Key Areas of Our Practice



Other Practices

1.

Corporate Law

2.

Insolvency and Bankruptcy

3.

The Practice of Challenging the Application for Bringing to Subsidiary Responsibility

4.

Subscription Legal Services

5.

Real Estate Transactions

6.

Legal Support of Investment Projects

7.

Legal Support for Non-Profit Organizations

8.

Financial and Accounting

9.

Labor Law

10.

International Practice

11.

Services for Private Clients

1 Tax Law and Tax Disputes



Within the Framework of This Practice We Render the Services Including:

1.

Tax Consulting

2.

Support During On-Site
Tax Audits

3.

Contesting Non-Regulatory
Statements of Tax Authorities
and Acts or Omissions
of Tax Officers

4.

Representation of the Client's
Interests in the Arbitration
Courts and Tax Authorities

5.

Tax Audit Procedures and
Tax Planning

6.

Transfer Pricing and
International Taxation

7.

Recovery of Overpaid
or Overcharged Taxes

Our Experience in Tax Law

Legal opinion on tax issues

❗ Issue:

Our Law Firm was contacted by a Client* who requested optimization (fine tuning) of the income tax and value added tax (VAT) on the remaining asset stripping during discontinuation of operations of his or her company.

✅ Solution:

Our experts duly examined all and any subtle aspects of the project, and the Client's requirements and developed three most optimal action plans for combating the issue and selected the right one for implementation.

** The Client's details may not be disclosed due to confidentiality obligations (NDA).*



Outcome:

As a result of our activities,
the Client saved over RUB 5,000,000
without exposure to any tax risks.

Our Experience in Tax Law

Contesting the tax authority statement through the pre-trial process

❗ Issue:

Our Law Firm was contacted by a Client* who requested to contest the tax authority statement, executed upon the on-site tax audit, and to prove the inconsistency of the tax authority's claim for additional profit tax payment.

✅ Solution:

Our experts contested the tax authority statement through the pre-trial process at the time of filing the objections. Key episode – we refuted recognition of profit from value added tax (VAT) inappropriately invoiced by the company to its contractors at the rate of 18%.

** The Client's details may not be disclosed due to confidentiality obligations (NDA).*



Outcome:

Contested the tax authority statement through the pre-trial process. The Client saved over RUB 50,000,000.

Our Experience in Tax Law

Contesting the tax authority statement under the supervisory review procedure

❗ Issue:

Our Law Firm was contacted by a Client*, who requested to justify the need for reviewing court decisions, found in favor of the tax authority.

✅ Solution:

Our lawyers contested the court decisions of three instances, found in favor of the tax authority. The dispute concerned currency exchange rate differences charged on paid dividends. It was a challenging task, since the exchange differences were charged on dividends which were not recorded for the tax accounting purposes.

** The Client's details may not be disclosed due to confidentiality obligations (NDA).*



Outcome:

Canceled court decisions found in favor of the tax authority and invalidated additional tax charges. The Client recovered RUB 20,000,000.

QUOTE FROM THE ARBITRATION COURT DECISION FOUND IN FAVOR OF THE CLIENT:

"Paragraph 5, item 1, clause 265 of the Code does not provide for any restrictions on recording negative currency exchange rate differences for the purposes of taxation resulting from increases in value of a liability denominated in a foreign currency, as approved by the taxpayers within the scope of their activities, aimed at profit generation. Additionally, this provision does impose any restrictions on recording negative currency exchange rate differences, which resulted from re-valuation of the financial liabilities for payment of dividends."

Dispute Resolution



COLEMAN
LEGAL
SERVICES

Within the Framework of This Practice We Render the Services Including:

1.

Representation of the Client's Interests in Arbitration Courts, Arbitral Tribunals and in the International Court of Arbitration for Third Party Relations (i. e., contractors, Clients and competitors)

2.

Recovery of Compensation in Favor of the Principal for Violation of Their Intellectual Property Rights

3.

Representation of the Principals' Interests with the Federal Anti-Monopoly Service of Russia

4.

Representation of the Debtor's / Creditor's Interests. Assistance in Bankruptcy Procedures

5.

Enforcement Proceeding (enforcement of actual compliance with court decision)

Our Experience in Dispute Resolution

Protection of the general contractor's rights in the payment dispute in connection with the construction subcontract

⚠ Issue:

Our Law Firm was contacted by a Client*, who acted as the general contractor under the construction subcontract. The Client requested to recover from the subcontractor RUB 47,900,000 paid to it in advance, and sought defense against the subcontractor's counter-claim for over RUB 100,000,000.

✓ Solution:

Our lawyers have collected evidence of the construction expenses incurred by the general contractor and absence of the same with the subcontractor, and prepared the legal position to justify the general contractor's arguments.

** The Client's details may not be disclosed due to confidentiality obligations (NDA).*



Outcome:

Recovered from the subcontractor
RUB 47,900,000 paid to it in advance,
overruled the counter claim.

QUOTE FROM THE ARBITRATION COURT DECISION FOUND IN FAVOR OF THE CLIENT:

"The court finds that the whole evidence is sufficient to conclude, that the Defendant is not qualified for claiming payment regardless of the Claimant's delivery or failure to deliver its motivated waiver to execute the completed works statements: taking into an account that the scope of work was completed using the materials, resources of the Claimant's and at the Claimant's expense, delivery of the completed works statements by the Defendant for their execution constitutes nothing less than abuse of rights and shall result in overruling the Defendant's claims."

Our Experience in Dispute Resolution

Representation of the Client's interests in the corporate dispute

❗ Issue:

Our Law Firm was contacted by a controlling shareholder of the big Russian fisheries holding company seeking defense against a hostile takeover of 45% of the company shares.

✅ Solution:

Our lawyers filed several statements of claim in order to protect the shareholder's interests. The fishery company was protected against the hostile takeover through invalidation of the share transfer, imposing provisional measures on the securities to ensure their safety, and disputing all illegal resolutions adopted by the Board of the company.

** The Client's details may not be disclosed due to confidentiality obligations (NDA).*



Outcome:

Recovered title to the controlling share of the company.

QUOTE FROM THE ARBITRATION COURT DECISION FOUND IN FAVOR OF THE CLIENT:

"The Claimant has the legally protected interest in invalidating the disputed transactions, due to nullity thereof since 45% of shares were owned by the issuer, as evidenced by the records entered into the register of shareholders; accordingly, the Defendants were not in capacity of disposing any of the disputed shares to any other company, as this transaction breaches the issuer's rights and legal interests."

Our Experience in Dispute Resolution

Protection of interests of a bona fide pledgee

❗ Issue:

Our Law Firm was contacted by a Client* who was a defendant under the case for invalidating the mortgage agreement for the security of a loan exceeding USD 17,000,000, following the invalidation of the purchase, and sale agreement for the building pledged by the claimant to the defendant.

✅ Solution:

Our lawyers assumed the doctrine of a bona fide pledgee.

** The Client's details may not be disclosed due to confidentiality obligations (NDA).*



Outcome:

The court of cassation has canceled the decisions of the lower courts invalidating the mortgage agreement.

QUOTE FROM THE ARBITRATION COURT DECISION FOUND IN FAVOR OF THE CLIENT:

"The court of cassation finds the courts' decision inappropriate, since the Federal Law titled "The investment funds" does not provide for restricting disposal of property, held by the share investment fund and all and any transactions, executed by the legal entity, whose equity share is owned by the share investment fund."

Our Experience in Dispute Resolution

Returned the shares to the Client

❗ Issue:

Shares of a legal entity valued at over USD 2,000,000 had been stolen from the premises of another legal entity.

✅ Solution:

Our lawyers convinced the court, that the statute of limitations commenced on the time, when the Client* was reinstated in the office of the company chief executive officer, that held the stolen shares.

** The Client's details may not be disclosed due to confidentiality obligations (NDA).*



Outcome:

The court of cassation canceled the decisions of the lower courts, and overruled the claims due to expiry of the statute of limitations.

QUOTE FROM THE ARBITRATION COURT DECISION FOUND IN FAVOR OF THE CLIENT:

"According to the legal position described in resolution No. 17912/09 of the Presidium of the Higher Arbitration Court of the Russian Federation of 22.11.2011, loss of the corporate control by the company participant impedes timely recourse of the company seeking protection of their rights; thus, filing a claim to recover property may be feasible only upon recovery of the corporate control, and in this case, the court's reference to the statute of limitations shall be deemed a sanction of the rights abuse and its implication is in consistency with item 2, clause 10 of the Civil Code of the Russian Federation."

Legal Support Services for the Establishment of IT Companies





Nature of Services:

Bringing the firm in conformity with the legal requirements as they regard taxes and levies to secure the tax preferences intended for IT companies. CLS experts will take control of the entire entity transformation process and supervise it until accomplishing the ultimate goal, i.e., securing tax and other preferences.

What Are the Legal Support Services for the Establishment of IT Companies to Secure Tax Preferences?

1.

Ensuring the registration of the legal entity

2.

Supporting the certification of the IT company and inclusion thereof in the Software Register of the Ministry of Digital Development, Communications, and Mass Media of the Russian Federation

3.

Drafting contracts with developers, whether full-time employees or independent contractors

4.

Designing the IT company's corporate chart

5.

Providing consulting services on matters associated with business process development to prove engagement in competent activities in order to secure tax and other preferences along with the other types of government support

6.

Developing a list of recommendations for IT companies in order to secure tax preferences and avoid tax risks in the foreseeable future

Benefits of Establishing an IT Company



On **2 March 2022**, the President of the Russian Federation signed the Decree “On the Measures to Boost the Information Technology Sector in the Russian Federation” that provides a list of preferences for IT companies.

On **23 March 2022**, the President signed the final version of the Federal Law that sets out the measures intended to support the economy in the context of sanctions.

Thus, with a view to promoting the IT industry, Russian entities operating in the IT sector that develop and implement computer software programs are eligible to:

to
7.6%

Reduction of the current insurance contribution rate to 7.6%

(for mandatory pension insurance – 6.0%, for mandatory social insurance in case of temporary disability and maternity – 1.5%, for mandatory health insurance – 0.1%);

to
0%

Reduction of the income tax rate from 20% to 0%

(this rate will be in effect from 01/12/2022 to 31/12/2023; thereafter, the income tax rate will amount to 3%).

Coleman Legal Services is experienced in managing legal support projects intended to secure tax preferences for IT companies.

Our Experience with Provision of Legal Support Services for the Establishment of IT Companies to Secure Tax Preferences

☰ Task:

Developing recommendations to design a proper structure and business process for an IT company.

☑ Solution:

- Drafting a legal opinion involving the development of a road map with a comprehensive plan to accomplish the relevant goals: designing the IT company's business process, building the tax optimisation model, developing recommendations on the ways to minimise potential tax risks, including the risks of "splitting up business";
- Designing the corporate chart and intra-group financing methods for the IT company.

implementa

Группа IGA Technologies

The project was completed in 1Q 2022.

Our Experience with Provision of Legal Support Services for the Establishment of IT Companies to Secure Tax Preferences

☰ Task:

Providing turnkey legal support services for the establishment of IT companies to secure tax preferences.



The project was completed in 4Q 2021.

Optiex

The project was completed in 2Q 2020.

☑ Solution:

- Ensuring the registration of the legal entity
- Supporting the certification of the IT Company by the Ministry of Digital Development, Communications, and Mass Media of the Russian Federation;
- Supporting the inclusion of software in the Unified Register of Russian Software Programs (Optiex);
- Supporting the registration of transfer of title to registered software (Unit-Orgtekhnika);
- Developing the contractual framework and by-laws for the newly established IT company;
- Drafting legal and tax recommendations to ensure proper design of the new IT company's business process.

Economic Benefits

Provision of the services for the establishment of the IT company ensure the following economic benefits:

- Increasing profits through the use of tax and other government-provided preferences
- Improving the competitiveness of Russian software products in the world market
- Minimising obstacles to economic growth and development
- Improving the entity's reputation

Professional support by CLS employees will secure the tax preferences intended for IT companies in the shortest possible time.

4 Full Legal Services for Investment Projects in Turkey



Full Legal Services for Investment Projects in Turkey

Turkey is currently one of the few countries where you can register a business in the shortest possible time.

In cooperation with foreign partners, Coleman Legal Services' lawyers provide services in most complex issues associated with establishing a business and supporting it overseas:

- identifying the target region for investment;
- identifying the country opportunities and risks, requirements, and limitations;
- developing a financially beneficial strategy of expansion into new markets;
- designing the corporate structure;
- managing IPOs on stock exchanges;
- building up the investment strategy;
- purchasing assets abroad (real estate, securities, etc.);
- managing the legal aspects of foreign trade transactions;
- managing VAT payments;
- handling the instances when a profit tax is imposed on "indirect" income (dividends, interest, royalties, income from movable property and real estate in Russia);
- ensuring the application of the rules set out in the international double taxation agreements to Russian companies' income;
- supporting expansion into Turkey's marketplaces.



5 Services for Turkish Investors in Russia



Services for Turkish Investors in Russia

Coleman Legal Services provides investment projects implementation services in Russia. The list of the company's core business areas includes provision of Turkish investors with consulting services, lobbying, promotion, and protection of their interests, and cooperation with foreign investors in various domains.

The company employees have a good command of spoken English and are skilled in business correspondence and experienced in negotiating with Turkish investors.

Services for Turkish Investors in Russia

We provide the following services:

- registering an LLC, opening a company's branch / representative office;
- providing a legal address and renting offices;
- managing migration issues;
- drawing up and agreeing on a business plan;
- keeping the company's accounts;
- supporting real estate transactions;
- supporting purchase transactions for proven mineral deposits in the Russian Federation;
- providing legal support for companies' activities;
- providing defence lawyer services in criminal cases of various degree of complexity;
- providing legal due diligence services;
- providing the company's CEO with consulting services on strategic matters;
- providing organisational and support services during negotiations;
- searching for dependable professional partners using a vast database in a variety of business areas;
- providing consulting services on the legal changes intended to prevent and counter tax base erosion and profit shifting;
- protecting controlled foreign companies' (CFCs') interests;
- developing a package of measures necessary for the client to comply with transfer pricing laws;
- providing ongoing consulting services during tax audits.



Our Clients



Our Clients' Feedback and Testimonials



TMK Group is happy to thank Coleman Legal Services Law Firm for proper and timely addressing the issues arising in the course of business activities.

Specifically, we are grateful to Pavel Zyukov, Senior Partner, Head of Tax Practice, and his brilliant team for their Client focusing and expert execution regarding the tax-related issues and tasks. Interaction with Coleman Legal Services on tax-related issues manifested its dedication to the abovementioned guidelines.

Nina Pozdnyakova

Manager of Accounting Methodology and Taxation Department



UNIT-Orgtehnika is very much obliged to Coleman Legal Services Law Firm for its expert and prompt assistance in addressing tax-related troubles during our business activities, identification of tax risks, development of remedial actions and well-thought-out mastermind recommendations.

Particularly, we highly emphasize custom-made approach of Coleman Legal Services to each individual Client, as well as ability to get to the very inner part of any issue (as Kaizen Gemba) and tailor-made response to the most challenging audacious tasks.

Nikita Repin

General Manager

Our Clients' Feedback and Testimonials



CDEK-Stolitsa gives thanks to Coleman Legal Services Law Firm in general and Pavel Zyukov, Senior Partner and Head of Tax Practice, specifically for providing top-notch high-expertise legal assistance, accurate and quick addressing of tax-related issues.

We wish Coleman Legal Services further successful development and look forward to fruitful cooperation.

Marsel Nurullin

General Manager



Management of Kaskad Telecom certifies proven outstanding excellence of Coleman Legal Services Law Firm for its second to none expert assistance in disputing the complicated tax audit opinion.

We appreciate swift provision by Coleman Legal Services of the entire range of its tax-related services, and are eager to further business.

The bottom line – Coleman Legal Services Law Firm always can deliver the goods, as promised and stipulated!

Aleksander Ilyin

General Manager

Contact Us



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