

# ДРТ

ДЕЛОВЫЕ РЕШЕНИЯ И ТЕХНОЛОГИИ  
BUSINESS SOLUTIONS AND TECHNOLOGIES

Time to reclaim VAT



## Time to reclaim VAT

Not long ago, taxpayers could safely put off claiming their VAT refunds until later – for example, to avoid having VAT refunded from the state budget, which entails a desk tax audit.

The situation has changed and the taxpayers may need to mobilize all the funds available, including the earlier accrued refundable VAT amounts.

Although VAT refund may fall under a stricter scrutiny of the tax authorities now, we believe that if prepared with due care, VAT refund is a viable option, which could also increase a taxpayer's VAT efficiency.

### Things to pay attention to:



Does the company have all the required documents for VAT refund and will they be sufficient?



What is the period available for claiming refund of various VAT types?



Can the company use the declarative procedure for VAT refunds?



Are the counterparties charging VAT bona fide in terms of tax compliance? Has the company exercised due care when selecting counterparties?

# Time to reclaim VAT

In practice, before claiming a VAT refund, a taxpayer may have to look deeper into some issues to minimize risks relating to VAT recovery during desk audits by tax authorities



Can the company claim VAT for recovery if the terms of relevant contracts are changed / contracts terminated / goods or prepayment returned / some of the goods, work, services, property rights are refused? What needs to be taken into account?



Does the company meet the special VAT recovery criteria, if it's a recipient of government subsidies /investment?



Can the company claim for recovery the VAT amounts paid as a tax agent:

- on e-services acquired from a foreign provider without a Russian presence and tax registration?
- on transactions carried out by a foreign organization via its Russian branch?



Would the company's VAT amounts qualify for recovery, if it starts/stops applying the VAT exemption?

# Time to reclaim VAT

The Business Solutions and Technologies Indirect Tax and Customs group will be glad to support you across the whole range of issues, including:



**1 Increasing VAT efficiency via identification of additional VAT amounts for refund, including:**

- Identifying the current hidden potential for VAT recovery
- Modifying the current operations model to secure larger VAT recovery going forward

**2 Preparation / verification of documents package for claiming VAT recovery:**

- Input VAT, including with a view to changes introduced by Federal Law 63 FZ of 15 April 2019 for VAT recovery in case of exports of work and services
- VAT paid in the capacity of tax agent, including with a view to changes introduced by Federal Law 305 FZ of 2 July 2021, expanding the scope of tax agent's VAT responsibilities
- VAT paid on goods imported to Russia

**3 Support during desk and field tax audits, representing clients in VAT recovery-related disputes**

**4 Analysis of procedure for claiming VAT refund on exports, including to the EAEU states**

# Time to reclaim VAT

The Business Solutions and Technologies Indirect Tax and Customs group will be glad to support you across the whole range of issues, including:



**1 Assessing accrued VAT amounts in terms of refund potential**

**2 Methodology support during VAT refund process:**

- Advising on VAT refund procedure
- Preparation / verification of documents package for claiming VAT refund
- Interacting with the tax authorities during VAT refund process.

**3 Developing VAT refund approach for future periods with a view to changes in business and its scale:**

- Determination of the optimal VAT refund approach based on the VAT amount to be accounted for in a particular tax period
- Preparing recommendations on improving the operating model to increase VAT refund efficiency
- Training personnel on VAT refund process.

# Time to reclaim VAT

The Business Solutions and Technologies Indirect Tax and Customs group will be glad to support you across the whole range of issues, including:



## Separate VAT accounting

- 1 Verification of existing methodology / developing 'share of revenue' calculation approach:**
  - Analysing issues related to determination of a value of sales transactions (goods, work, services, property rights)
  - Analysing income for inclusion into 'share of revenue' calculations.
- 2 Verification of existing methodology / developing 'five percent threshold' calculation approach:**
  - Expenses allocation between:
    - VATable/non-VATable activities
    - Mixed-type activities
  - Analysing expenses for inclusion into 'five-percent' calculations.
- 3 Preparing / improving separate VAT accounting methodology, developing tax accounting registers based on recent changes in VAT legislation, court practice, and clarifications of authorities**

# Contacts

## Tax & Legal

### Head of Tax & Legal



**Pavel Balashov**  
**Managing Partner**  
[pbalashov@delret.ru](mailto:pbalashov@delret.ru)  
+7 (495) 787 06 00

### Indirect Tax and Customs group

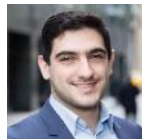


**Anastasia Trubochkina**  
**Manager**  
[atrubochkina@delret.ru](mailto:atrubochkina@delret.ru)  
+7 (495) 787 06 00  
(ext. 1367)

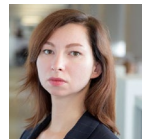
### Tax & Legal



**Irina Androncheva**  
**Director**  
Employers and Employees  
Services  
[iandroncheva@delret.ru](mailto:iandroncheva@delret.ru)  
+7 (495) 787 06 00  
(ext. 8261)



**Emil Baburov**  
**Partner**  
Global Investment and  
Innovation Incentives  
[ebaburov@delret.ru](mailto:ebaburov@delret.ru)  
+7 (812) 703 71 06  
(ext. 2502)



**Evgenia Bondareva**  
**Director**  
Tax Dispute Resolution  
[ebondareva@delret.ru](mailto:ebondareva@delret.ru)  
+7 (495) 787 06 00  
(ext. 8031)



**Anton Zykov**  
**Partner**  
Tax Dispute Resolution  
[azykov@delret.ru](mailto:azykov@delret.ru)  
+7 (495) 787 06 00  
(ext. 1778)



**Natalia Ivantsova**  
**Director**  
International Tax  
[nivantsova@delret.ru](mailto:nivantsova@delret.ru)  
+7 (495) 787 06 00  
(ext. 1471)

# Contacts

## Tax & Legal



**Alexandra Kalinina**  
**Partner**  
Business Tax  
[akalinina@delret.ru](mailto:akalinina@delret.ru)  
+7 (495) 787 06 00 (ext. 1880)



**Tatiana Kiseliova**  
**Partner**  
Employers and Employees  
Services  
[tkiseliova@delret.ru](mailto:tkiseliova@delret.ru)  
+7 (495) 787 06 00  
(ext. 1789)



**Anna Klimova**  
**Partner**  
Business Process Solutions  
EDF Services  
[aklimova@delret.ru](mailto:aklimova@delret.ru)  
+7 (495) 787 06 00  
(ext. 5286)



**Elena Kovalevich**  
**Partner**  
Business Process Solutions  
[ekovalevich@delret.ru](mailto:ekovalevich@delret.ru)  
+7 (495) 787 06 00  
(ext. 1828)



**Nikita Korobeynikov**  
**Director**  
Legal Services  
[nkorobeinikov@delret.ru](mailto:nkorobeinikov@delret.ru)  
+7 (812) 703 71 06  
(ext. 2556)



**Tatiana Kofanova**  
**Partner**  
Business Tax  
[tkofanova@delret.ru](mailto:tkofanova@delret.ru)  
+7 (495) 787 06 00  
(ext. 5210)



**Natalia Kuznetsova**  
**Partner**  
Business Tax  
[nkuznetsova@delret.ru](mailto:nkuznetsova@delret.ru)  
+7 (495) 787 06 00  
(ext. 8176)



**Dmitry Kulakov**  
**Partner**  
Transfer Pricing  
[dkulakov@delret.ru](mailto:dkulakov@delret.ru)  
+7 (495) 787 06 00  
(ext. 2378)



**Anastasia Matveeva**  
**Director**  
Legal Services  
[amatveeva@delret.ru](mailto:amatveeva@delret.ru)  
+7 (812) 703 71 06  
(ext. 8318)



**Yulia Orlova**  
**Partner**  
Business Tax  
[yorlova@delret.ru](mailto:yorlova@delret.ru)  
+7 (495) 787 06 00  
(ext. 1720)



**Elena Sivenkova**  
**Director**  
Business Process Solutions  
[esivenkova@delret.ru](mailto:esivenkova@delret.ru)  
+7 (495) 787 06 00  
(ext. 5394)



**Elena Solovyova**  
**Partner**  
International Tax  
[esolovyova@delret.ru](mailto:esolovyova@delret.ru)  
+7 (495) 787 06 00  
(ext.2064)



**Yuriy Khalimovskiy**  
**Director**  
Legal Services  
[yukhalimovskiy@delret.ru](mailto:yukhalimovskiy@delret.ru)  
+7 (812) 703 71 06  
(ext. 2513)



# ДРТ

ДЕЛОВЫЕ РЕШЕНИЯ И ТЕХНОЛОГИИ

BUSINESS SOLUTIONS AND TECHNOLOGIES

## delret.ru

This communication contains general information only and none of the companies operating under the Business Solutions and Technologies brand (Business Solutions and Technologies Group, [delret.ru/about](https://delret.ru/about)) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in Business Solutions and Technologies Group shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

ООО "BST Consulting"