

Type of Reports	Representative Office*		Legal Entity and Branch** Office	
	Payment of tax	Filing	Payment	Filing
<b>Financial Accounting Reports</b>				
Balance Sheet with Annexes	N/A	N/A	N/A	Quarterly
Income Statement	N/A	N/A	N/A	Quarterly
Report on Change in Capital	N/A	N/A	N/A	Quarterly
Cash Flow Report	N/A	N/A	N/A	Quarterly
Report on Use of Funds (for Russian Budgetary Financing)	N/A	N/A	N/A	Quarterly
Accounting Policy	N/A	N/A	N/A	Annually
<b>General Tax Reports</b>				
Corporate Income Tax Report (including Withholding Tax information)	N/A	Quarterly	Monthly	Monthly or Quarterly
VAT Report (inclusive of special forms for import/export operations)	N/A	N/A	Monthly	Monthly
Individual Income Tax reporting	Monthly	Annually	Monthly	Annually
Unified Social Tax Report	Monthly	Quarterly	Monthly	Quarterly
Pension Fund Contributions Computation	N/A	Quarterly	N/A	Quarterly
Provision of employees' personal data to Pension Fund	N/A	Annually	N/A	Annually
Pension Fund Report	N/A	Annually	N/A	Annually
Social Insurance Fund Report	N/A	Quarterly	N/A	Quarterly
Industrial Accident Insurance	Monthly	Quarterly	Monthly	Quarterly
Property Tax Report	Quarterly	Quarterly	Quarterly	Quarterly
Transport Tax Report	Annually	Annually	Annually	Annually
<b>Special Taxes and Tax Regimes Reporting</b>				
Land Tax Report	N/A	N/A	Quarterly	Quarterly
Mineral Extraction Tax Report	N/A	N/A	Monthly	Monthly
Excises	N/A	N/A	Monthly	Monthly
Simplified Tax Regime reporting***	N/A	N/A	Quarterly	Quarterly
Gambling Tax reporting	N/A	N/A	Monthly	Monthly
<b>Reports to Statistics Committee</b>				
report on sold goods (P1)	N/A	N/A	N/A	Monthly
report on investments (P2)	N/A	N/A	N/A	Quarterly
report on financial statement (P3)	N/A	N/A	N/A	Monthly
report on personnel number, salary and movement (P4)	N/A	N/A	N/A	Monthly
report on company activity (P5)	N/A	N/A	N/A	Quarterly

\* Representative office with auxiliary and representation function only, i.e. having no commercial activity

\*\* For the purposes of Russian Financial and Tax Compliance a Repoffice that creates a permanent establishment is called a Branch

\*\*\* Inapplicable to Branches