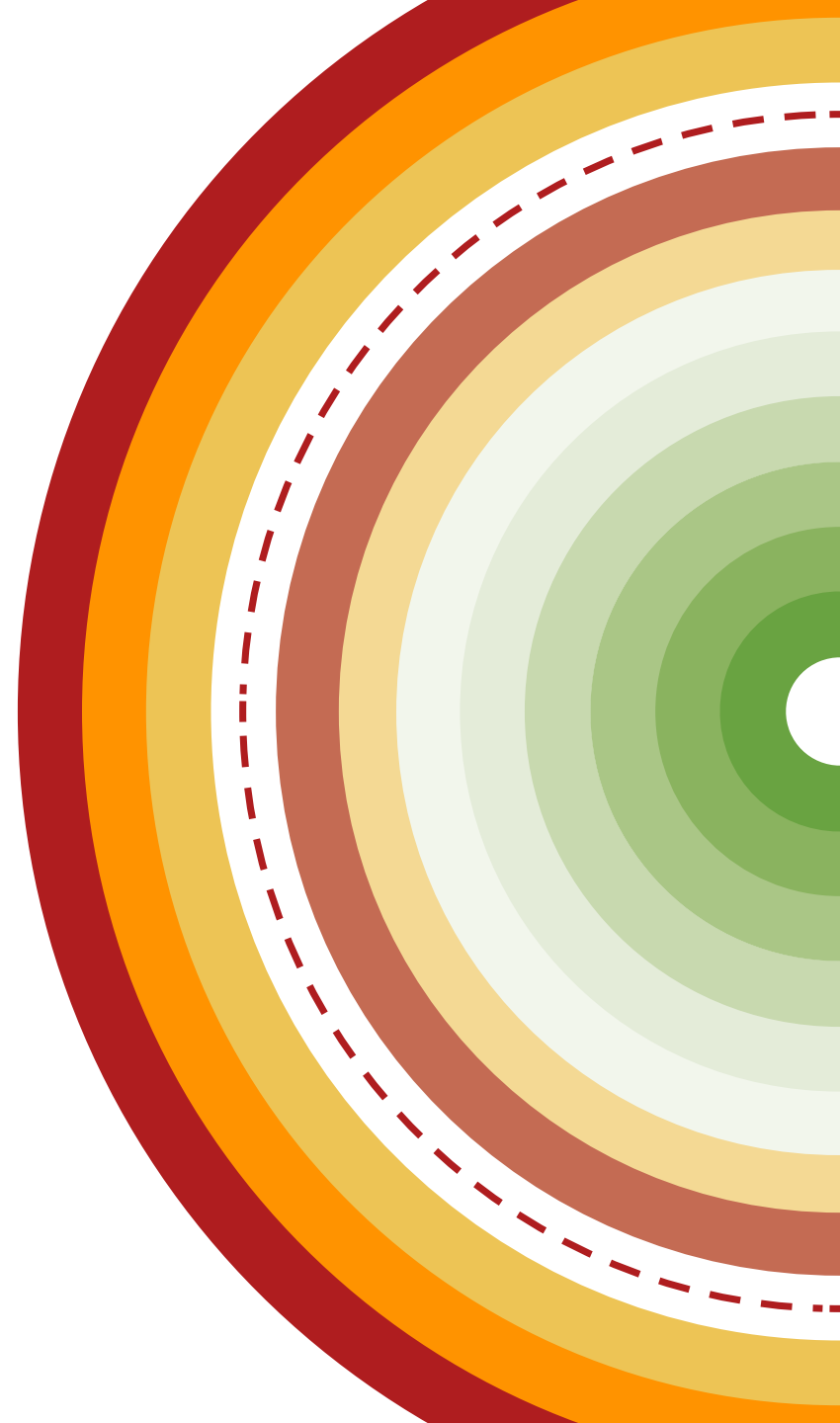




FEDERAL TAX SERVICE
OF RUSSIA

TAX DEBT MANAGEMENT



20
22

Goal

Encouraging voluntary compliance, while proactively tackling risks of fraud schemes and insolvency

- Support taxpayers with services preventing debt and insolvency
- Optimize tax collections

Change management model:

Organizational

automatization of routine debt collection processes

Legal

easing tax compliance

Technological

use of big data and IT tools



SINGLE TAX PAYMENT

Single tax payment
+ 900 000



Business
property
- 440 000

Transport
- 102 000

Land
- 58 000

Income
- 320 000

Penalty
- 200

⚠️
Single tax payment distribution

1 PRIORITY

TAX ARREARS – starting from the tax with earlier payment deadline

2 PRIORITY

CURRENT TAX LIABILITIES – with the upcoming payment deadline

3 PRIORITY

FINE, INTERESTS AND PENALTIES



In case there are not enough funds, and the payment deadlines expire, the single tax payment will be distributed proportionally to the amounts of such liabilities.

Debt Restructuring Unit (TDRU) is the specific organizational unit aimed at helping taxpayers to ensure business continuity and avoid bankruptcy.

TOTAL DEBT CASES



669



\$ 2,2 bln

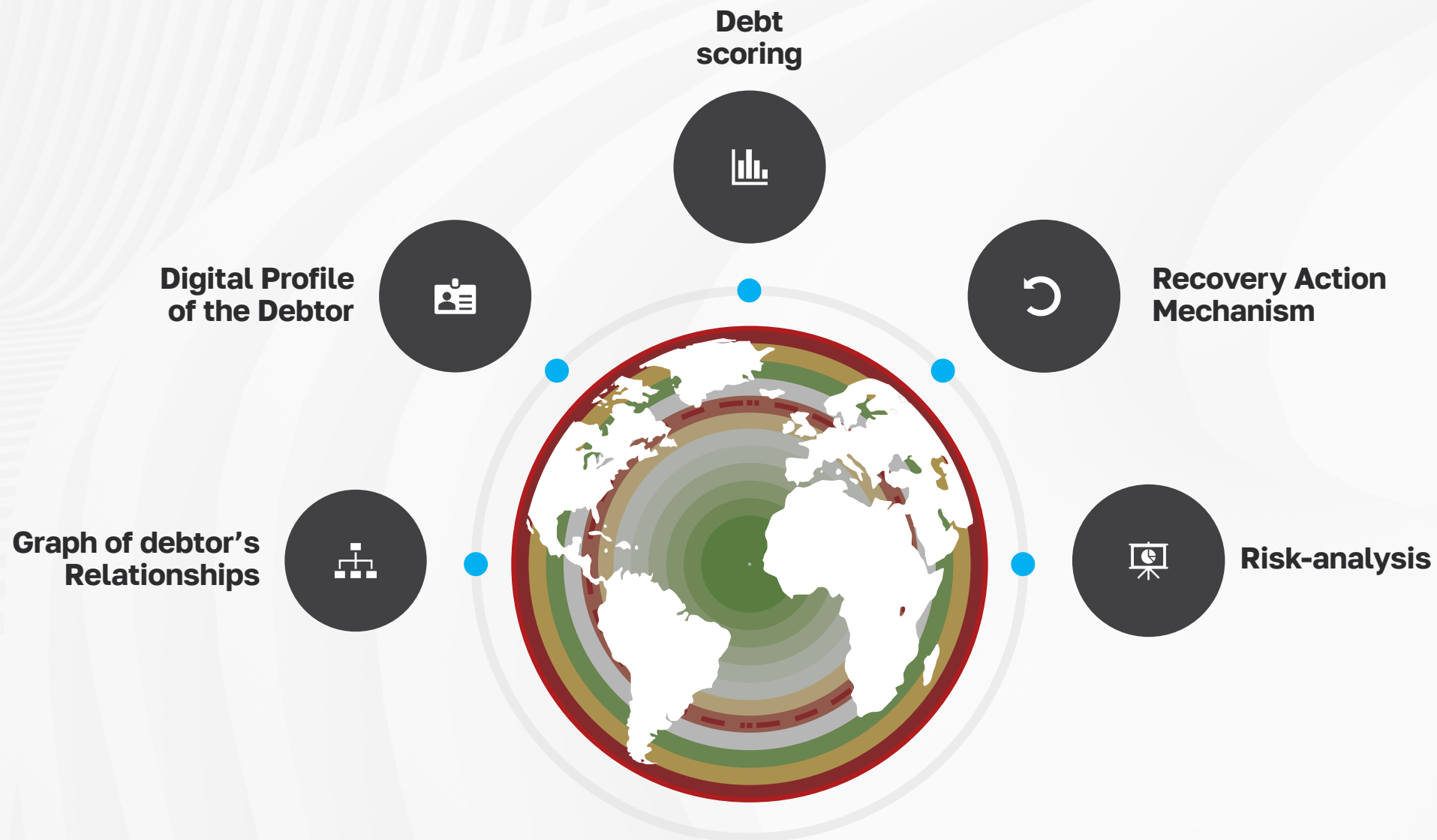
SUCCESSFULLY RESTRUCTURED



324



\$ 678 mln



Tax officer dashboard

- Graph of Relationships
- Insolvency Assessment of the Debtor:
 - Assets Incl Hidden assets
 - Liabilities

Liabilities

- Assets pledged and seized by the FTS of Russia
- Assets pledged and seized by third parties
- Other creditors' debt claims
- Enforcement proceedings

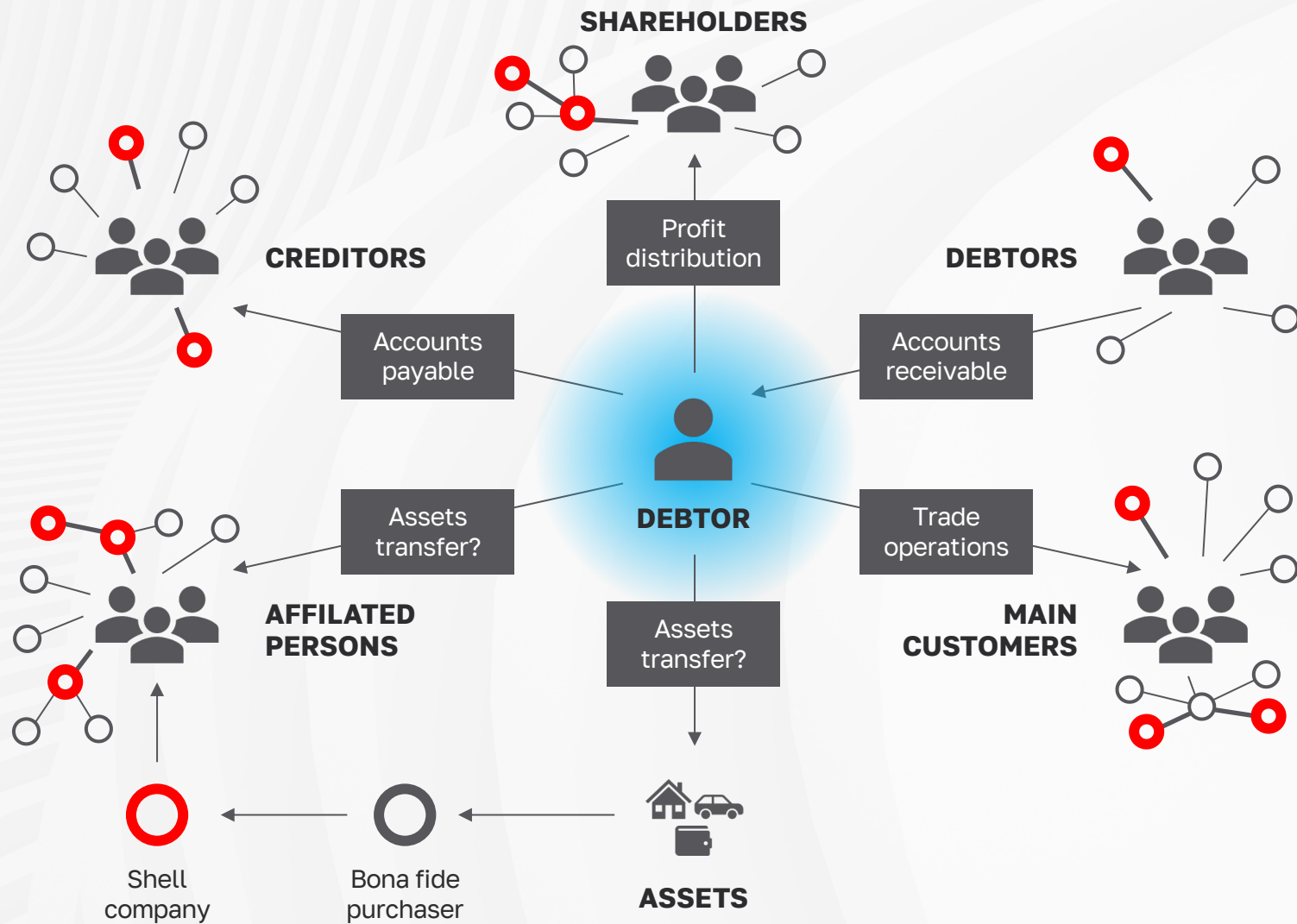
Assets

- Bank account balances
- Real estate
- Land
- Vehicles
- Accounts receivable
- Shareholdings

Hidden assets

- Related parties' assets
- Contentious transactions
- Subsidiary liability

GRAPH OF RELATIONSHIPS



- analysis on the detailed level of taxpayer and its controlling persons' transactions
- red flagging fraudulent activities

- Risk not detected
- Risk detected, detailed analysis required

Debtors' automatic classification by IDMAS



OPERATING DEBTOR

- Initiating bankruptcy
- Restoring payment discipline



DEBTOR HAVING INSUFFICIENT ASSETS

- Sale of the bankruptcy estate
- Asset recovery, discovering hidden assets



DEBTOR HAVING NO ASSETS

- Secondary liability
- Recovery of damages
- Civil claim

**TAX DEBT
MANAGEMENT**

Thank you

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