Chamber of Tax Advisers

Time to pay taxes… professionally!
The Chamber of Tax Advisers is a professional community of Russian tax consultants.

**The Mission** of the Chamber of Tax Advisers is professional establishment, development of tax consulting, and formation of tax culture of the society.
Dear colleagues!

A tax adviser is one of the most prominent and crucial figures in development of the economy of Russia and its further stabilisation. Advice provided by a professional tax consultant substantially mitigates risks of any conflicts between taxpayers and the state represented by the revenue bodies.

Rendering services to their clients, tax advisers help to plan business development correctly in terms of tax payments, to avoid errors and inaccuracies in their calculation, and to keep the terms of payment. When necessary, tax advisers represent and protect interests of taxpayers, promoting their understanding of the details of tax legislation without violating its requirements. Tax advisers are guarantors of legitimacy in relations between taxpayers and revenue bodies.

At present, the Chamber of Tax Advisers is building an organized professional market of tax consulting, bringing together tax advisers, creating successful working environment.

Our underlying principles are legitimacy, objectivity, professionalism, independence, confidentiality, fair practice, self-management and corporate spirit. All those who share these principles are welcome to join us.
Formation of an organized professional market of tax consulting

Draft law “On Tax Consulting”

The Chamber of Tax Advisers started working on the draft law in August 2005.

The main purpose of developing the draft law “On Tax Consulting” is to formulate standards and rules of organized consulting services market in the field of taxation.

The group developing the draft law is comprised of scholars, expert practitioners, representatives of relevant ministries and departments.

The provisions of the draft law are discussed at the Chamber website: www.palata-nk.ru

A common pool of data on employees and employers in the field of professional tax consulting. The project is under way since September 2005.

The purpose is to form a personnel market in the field of professional tax consulting.

An employer interested in attracting a highly skilled specialist – a tax and duty adviser – may obtain information on tax advisers prepared to consider employment matters.

A qualified tax and duty adviser is entitled to add their details to the pool of data and to get information about suitable vacancies.
Representation and protection of professional community’s interests

United register of qualified tax and duty advisers

The project is under way from January 2002

Due to this project, a taxpayer has an opportunity to get information about the period of validity of certificates of competence of particular specialists.

A user-friendly search system helps finding tax advisers rendering services in a particular region of Russia.

The register is located:
- at the website of the Chamber of Tax Advisers www.palata-nk.ru
- within the ConsultantPlus legal services and information system
- within the Garant legal services and information system

«Your tax adviser»

The project is under way from June 2005

The project allows a taxpayer to find his/her tax adviser promptly, and for a tax adviser – to expand his/her activities.

The amount of information to comprehend and analyse under contemporary conditions is so overwhelming that a taxpayer often needs an urgent assistance of a practicing tax adviser in resolving problems of application of the tax legislation.

The section “Your tax adviser” of the Chamber website contains the following:
- a complete alphabetical catalogue of tax advisers registered in the section;
- a catalogue based on location (regions);
- a catalogue based on specialization.

The Chamber of Tax Advisers invites qualified tax and duty advisers to place information about themselves and their activities on the Chamber website www.palata-nk.ru in the section “Your tax adviser".
Development and realization of the programme of tax adviser training and professional development

Training under professional educational programmes by the Chamber of Tax Advisers, with issue of the “Tax Adviser” certificate of competence is intended for specialists who have:

- a relevant university degree (economics or law)
- and work experience in the field of taxation for no less than 3 years (out of the last 5 years)
- for the programme of 380 academic hours
- more than 5-year experience in the field of taxation
- for the programme of 180 academic-hour programme

Non-specialised university or college education and work experience in the field of taxation for no less than 5 years for the 540-academic-hour programme

Additional specialization programmes:
- Tax consulting for credit institutions
- Tax consulting for stock market specialists

Under development:
- Tax consulting for insurance companies

Professional development of tax advisers

Professional development of tax advisers for purposes of renewing their certificates of competence is organized and held by:
- the Chamber of Tax Advisers
- accredited educational organisation

Forms of professional development:
- a continuous education course (total duration no less than 72 academic hours)
- individual seminars (total duration no less than 72 academic hours)
- practical training
- publications will be taken into account
- other achievements might be taken into account

To enrol for any of the Programmes for tax and duty adviser training, regardless of the place of residence, or to learn more details about the forms of professional development, please visit the website of the Chamber of Tax Advisers, section “Certificate of competence: issuing and renewing”.

A few years ago, the tax reform started. New social and economic business environment predetermined an appearance of specialists of a new type. 4 August 2000, the Russian Ministry of Labour and Social Development by its Decree № 57 approved professional qualification “Tax and duty adviser”.

A tax adviser is a specialist who has to have systemic knowledge in the field of economy and law. Such specialists are trained within the framework of additional training under uniform specialized programmes developed by the Chamber of Tax Advisers of Russia.

Sections of the tax advisers’ training programme:

1. Tax law
2. Taxation of legal entities and private individuals
3. Legal regulation of business
4. Accounting control and records
5. Financial and economic analysis for the purpose of tax consulting
6. Organisation and methodology of tax consulting
Activity

Organisation and holding of professional development seminars and trainings

The project gives tax advisers an opportunity to increase the efficiency of their activity, to develop professional skills, to acquire new knowledge. Cycles of seminars foster resolution of disputable and ambiguous matters of tax legislation application. To ensure the high quality of delivery of information, the most popular lecturers are invited, the majority of whom are qualified tax advisers, and renowned expert practitioners in the field of taxation.

Just a few names from our long list:

- **Elena Vyacheslavovna Vorobyova** – tax adviser, Member of the Research Expert Council with the Chamber of Tax Advisers, PhD in Economics, author of many publications on taxation of private individuals, including her book “Salary” which was published many times;
- **Fyodor Andreyevich Gudkov** – Head of Tax Planning Department of CBA audit firm, Deputy Head of the Research Expert Council with the Chamber of Tax Advisers, consultant of the Association of Bill Market Participants (AUVER), author of the bestseller “Bill patterns of tax mitigation”;
- **Irina Leonidovna Davidovskaya** – Deputy Director of the Chamber of Tax Advisers, a tax adviser, auditor, author of multiple publications on accounting and taxation matters;
- **Tatiana Alexeyevna Demisheva** – a tax adviser, member of the Education and Methodology Council with the Chamber of Tax Advisers, author of the methodology manual “Tax consulting organization and methodology”;
- **Aleksandr Nikolayevich Medvedev** – Chief Auditor of ZAO Audit BT, PhD in Economics, a tax adviser, Member of the Research Expert Council with the Chamber of Tax Advisers, Member of the Council for Small and Medium Business Development with the Chairman of the FS Russian Federation Council, author of more than 400 articles and books on accounting, taxation and economic law;
- **Inna Yuryevna Novikova** – General Director of OOO “Audit, Consulting and Law+”, PhD in Economics, practicing auditor, author of books on accounting and taxation, as well as multiple publications in specialized economic editions;
- **Mikhail Yuryevich Skapenker** – a tax adviser, VAT expert;
- **Tatiana Stepanovna Smirnova** – Head of Documentary Verification Subdivision of the Economic Security Department with the Russian Ministry for Home Affairs.

The format of our seminars ensures first-hand access to practically all secrets of professional success.
At the end of Business Taxation training, an examination is held, after successful passing of which the trainee gets a certificate confirming the specialization.
Over 80 educational institutions are accredited by the Chamber in the following cities:

- Alexandrov
- Astrakhan
- Barnaul
- Vladivostok
- Vladikavkaz
- Volgograd
- Volokolamsk
- Voronezh
- Domodedovo
- Yekaterinburg
- Izhevsk
- Yoshkar-Ola
- Kazan
- Kaliningrad
- Kemerovo
- Kirov
- Krasnodar
- Krasnoyarsk
- Kurgan
- Lipetsk
- Lyubertsy
- Magnitogorsk
- Moscow
- Nefteyugansk
- Nizhny Novgorod
- Novosibirsk
- Omsk
- Orenburg
- Perm
- Pyatigorsk
- Rostov-na-Donu
- Samara
- Saint-Petersburg
- Saransk
- Stavropol
- Taganrog
- Tambov
- Togliatti
- Tyumen
- Ulan-Ude
- Ulyanovsk
- Yakutsk
- Yaroslavl

Accreditation of organizations for the right to provide programmes of tax and duty adviser training

Programmes of tax and duty adviser training and professional development, prepared by the Chamber of Tax Advisers, are provided by more than 80 educational organisations in 61 regions of Russia.

Detailed information on accredited educational organizations realizing the Chamber programmes can be found in the United register of accredited organizations.

The Chamber of Tax Advisers invites educational organizations for cooperation in the field of tax adviser training.

Opening of regional offices

The growing number of tax and duty advisers, high demand for their services, and relevance of problems they resolve necessitated an opening of regional offices. The work of regional offices enhances confidence in tax adviser profession by legislative and executive state bodies on one hand and taxpayers on the other.

Regional offices of the Chamber
- Kirov region
- Moscow
- Perm territory
- Republic of Mordovia
- Republic of Tatarstan
- Rostov region
- Samara region
- Sakhalin region
- Tyumen region
- Khanty-Manisysky autonomous district – Yugra
- Chelyabinsk region

For accreditation for the right to provide programmes of tax and duty adviser training and opening of regional offices please contact the Law Department of the Chamber:
Tel.: (495) 509-61-57, e-mail: pravo@palata-nk.ru
Activity

Taxpayer consulting. Representation and protection of taxpayers’ interests

Centre of Tax Consulting and Practical Training

Established in 2003

Due to this project:

- taxpayers get professional advice on disputable and problematic matters of the tax legislation
- qualified tax advisers acquire practical skills and experience of tax consulting

Taxpayers, regardless of their place of residence, may turn for help to either the Centre for Tax Consulting and Practical Training in Moscow or to consulting centres opened by regional offices of the Chamber of Tax Advisers.

Yes – No Express tax consulting

The project is under way from January 2006

In case of any questions with regard to application of tax legislation, taxpayers may get from the Centre’s specialists free of charge validation or rebuttal of the position taken by them.

The application of the terms stated at the website of the Chamber of Tax Advisers www.palata-nk.ru

Information posts at inspectorates of the Russian Federal Tax Service

Due to this project, any taxpayer who has come to a tax inspectorate may obtain an expert’s clarification on application of tax legislation.

Representation and legal defence of taxpayers’ interests

Tax advisers represent taxpayers’ interests in courts, prepare expert opinions on disputable tax matters at court’s request.
Consulting taxpayers. Representation and protection of taxpayers’ interests

The Tax Consulting section of specialized exhibitions, conferences and forums

The project is under way from January 2004

Under this project, taxpayers can get free of charge advice on matters related to application of tax legislation.

The Tax Consulting section organized by the Chamber of Tax Advisers in partnership with promoters of exhibitions and other specialized events is undeniably popular with taxpayers. Every year number of sites for it is growing. The relevant information is placed at the website www.palata-nk.ru under the heading "Important".

Organisation and holding of conferences and seminars on problem matters of tax legislation

The project ensures prompt communication to taxpayers of tax legislation innovations, fosters exchange of opinions between leading experts, tax advisers and taxpayers, and increases tax literacy of general public.

Participation in specialized conferences, round tables and forums

The Chamber of Tax Advisers has proved itself as a serious and reliable partner in preparation and holding of conferences, round tables and forums, the topics of which are of interest to both professional community and taxpayers.

Changes that occurred in lives of qualified tax advisers after they joined the professional community (as a percentage*):

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<th>100</th>
<th>90</th>
<th>80</th>
<th>70</th>
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<td>Their professionalism increased</td>
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<td>Their income increased</td>
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<td>Started individual practice as a tax adviser</td>
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<td>80</td>
<td>70</td>
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<td>Were promoted</td>
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<td>70</td>
<td>60</td>
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* on the basis of a questionnaire survey of members of the Chamber of Tax Advisers
Interaction with legislative bodies.
Participation in task force activity to develop tax legislation

The Chamber of Tax Advisers participates in discussion and evaluation of tax legislation, prepared by relevant ministries and departments.

Proposals for tax legislation development are discussed at sessions of:
– the Research Expert Council with the Chamber
– the Russian Chamber of Commerce and Industry task force for development of tax legislation and law enforcement practice
– expert and advisory group for problems of tax, customs and budget legislation of the Russian Accounting Chamber

Interaction with tax bodies

The Chamber renders professional assistance to revenue bodies, clarifying at their requests difficult issues of tax legislation.

Representatives of revenue bodies act as teachers in the process of tax adviser’s training.

Participation in state target programmes

The Chamber of Tax Advisers and its regional offices participate in state target programmes, such as small business support, development of economic and legal aspects of generation of income of municipal formation budgets, training of staff for various branches of activity.

Proposals for participation of the Chamber of Tax Advisers in state target programmes are received by telephone: (495) 749-36-10, Chamber Directorate e-mail: president@palata-nk.ru

The Presidential Council carries out general management of the Chamber activity. It is elected at the General Meeting of members of the Chamber of Tax Advisers for the period of 3 years.

Professional community of tax advisers

Tatyana Stirova
Director of the Chamber of Tax Advisers

“. . .Court and revenue bodies staff have an opportunity to attend seminars of the Chamber of Tax Advisers on a grant basis...”
Activity

Publishing activity.

Partnership with business publishers

Preparation of educational books

The Chamber of Tax Advisers prepares educational books for tax advisers.

Reviewing

The project is under way from 2004

The note “Recommended by the Chamber of Tax Advisers” affixed on a specialized tax publication attests its highly professional content.

Contacts for publishing houses

Analytical Department of the Chamber:
tel.: (495) 749-36-10, 790-03-24,
e-mail: department@palata-nk.ru

International activity

The Chamber of Tax Advisers collaborates with professional communities of the CIS countries and other countries of the world, exchanging information and experience with them.

The results are posted at the Chamber website www.palata-nk.ru under the heading “International tax consulting experience.”
The journal “Nalogovye Spory” (Tax Disputes) is an official publication of the Chamber. Published from 2003, monthly periodical

A practical journal on tax disputes for tax advisers and other specialists in the field of taxation. The unique idea of the journal consists in collecting professional experience of resolving practical conflict situations in revenue bodies and courts, as well as practical tax planning.

From September 2005, as part of “The Nalogovye Spory” journal, “Vestnik (Messenger) of the Chamber of Tax Advisers” is published, with an aim to inform the professional community on the Chamber’s practical activity, and projects realized in the field of tax consulting.

“Vestniks of the Chamber of Tax Advisers” published by the regional offices in partnership with local printed media, presents to the taxpayers individual specialists rendering tax consulting services, provides recommendations on how to resolve complex situations and answers questions.

Specialised printed publications

The Chamber of Tax Advisers cooperates with a number of specialized printed publications, making the position of the professional community on ambiguous, complicated matters of tax legislation better known.
TV channels

The Chamber of Tax Advisers actively participates in preparation of a number of TV programmes aimed to raise taxpayers’ awareness in the field of taxation, to clarify their rights and responsibilities.

Radio

Sequences of radio programmes “Time to pay taxes... professionally” were instrumental in increasing tax literacy of the general public.

Internet space

- the Chamber website www.palata-nk.ru is a source of information about the professional community and a platform to exchange experience and discuss professional issues;
- the Chamber information portal “All about taxes” www.nalog-forum.ru is a source of professional information on taxation. Provides information support to expert practitioners in the field of taxation.

History of the Chamber’s establishment

4 August 2000
The Russian Ministry of Labour and Social Development introduced a new qualification - “Tax and duty adviser” by the Decree №57

1 September 2000
Five higher education institutions of Moscow started to train tax advisers in accordance with the programmes approved by the Russian Ministry for Taxes and Duties.

2000–2001
Certificate of competence as a “Tax Adviser” was granted to the first 700 specialists. It became necessary to establish a professional community of tax advisers.

9 January 2002
Non-profit organisation “The Chamber of Tax Advisers” was registered.

14 December 2004
At the General Meeting of the Chamber members «The Code of Ethics of Professional Tax Adviser» was approved.

20 April 2005
The Russian Ministry of Justice registered an interregional public organisation «The Chamber of Tax Advisers».

21 September 2005
A conference devoted to opening of regional offices of the Chamber of Tax Advisers was held.

9 November 2005
The Council of Leaders of Accredited Educational Organisations was founded.

26 April 2006
The first reading of the draft law “On Tax Consulting” took place.

1 September 2006
Programme for specialization of the Business Taxation, intended for university graduates and senior students of economics and law faculties, was prepared and started to be implemented.

9 April 2008
The first International Tax Workshop was held, organized by the Chamber of Tax Advisers.
Internet space for the Chamber of Tax Advisers

www.palata-nk.ru

- Information about the Chamber's events and projects
- Terms and application forms for education and professional development of tax advisers
- United register of tax and duty advisers
- United register of accredited educational organizations
- "Business cards" of practicing tax advisers
- Forum for members of the Chamber of Tax Advisers

www.nalog-forum.ru

- Expert opinion on relevant issues of tax legislation
- Clarification of matters of application of tax legislation
- Analysis of errors and inaccuracies committed in specialized printed publications
- YES – NO express consulting
- Information on conferences, seminars, round tables, forums on tax policy