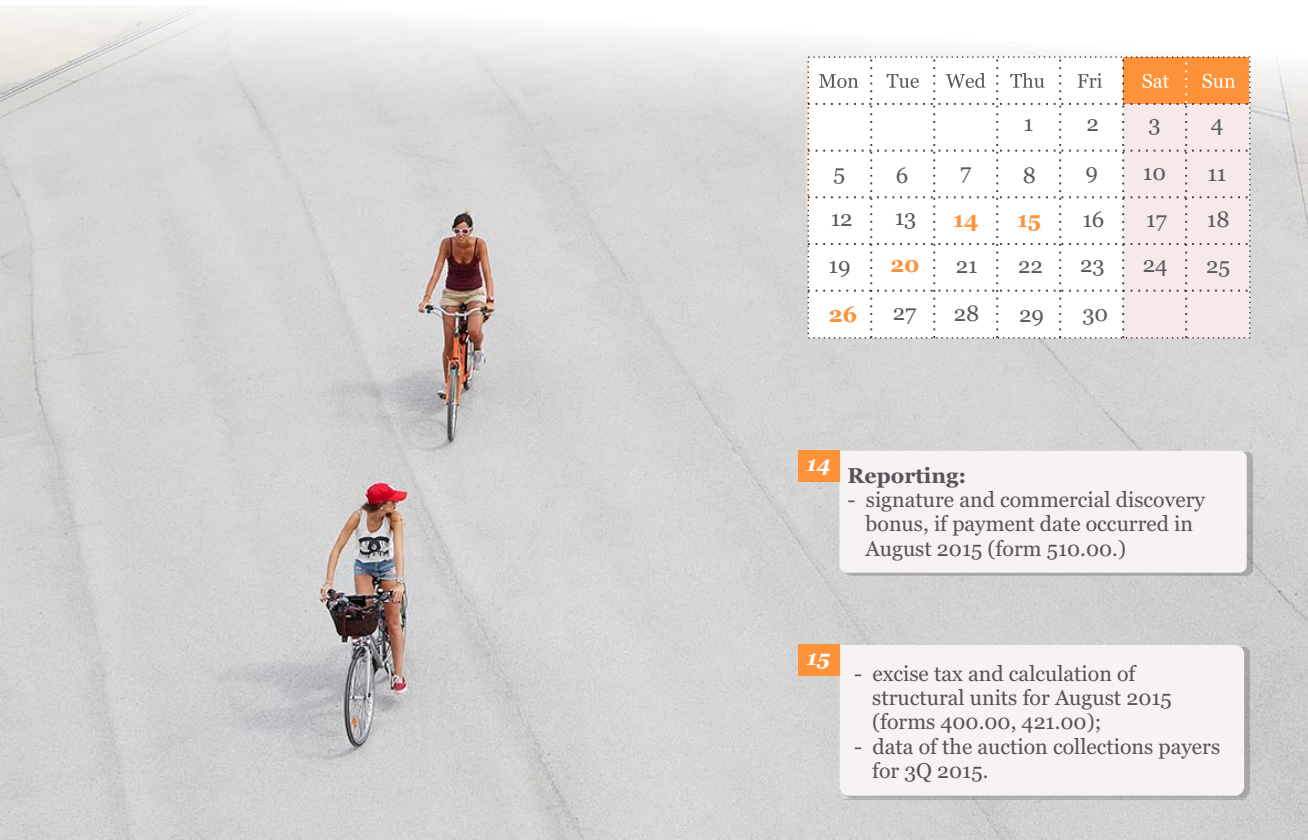


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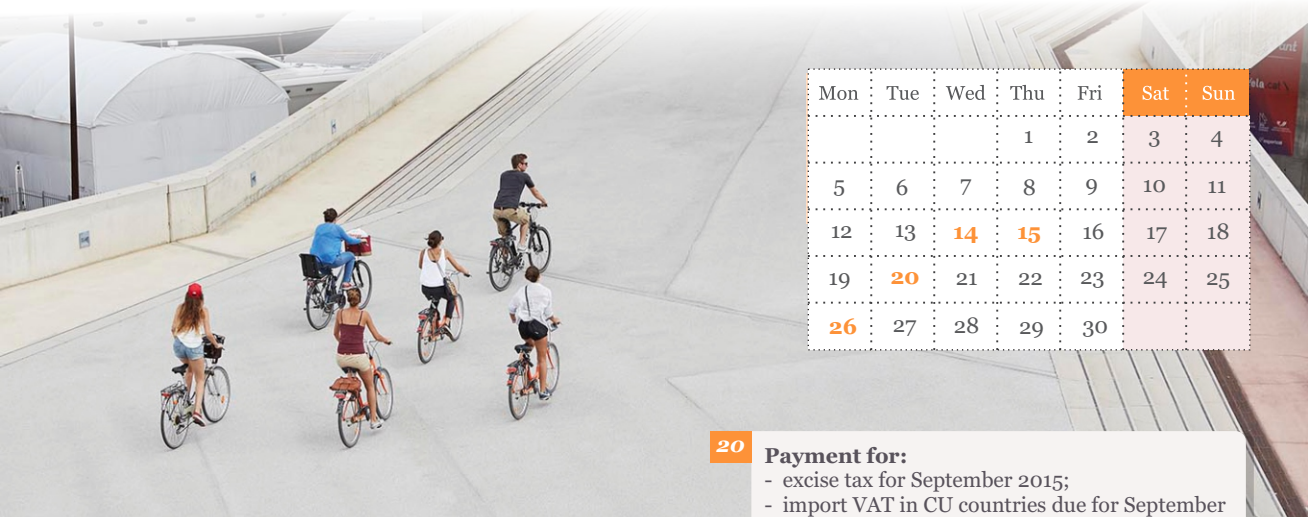
Mon	Tue	Wed	Thu	Fri	Sat	Sun
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

14 Reporting:

- signature and commercial discovery bonus, if payment date occurred in August 2015 (form 510.00.)

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- excise tax and calculation of structural units for August 2015 (forms 400.00, 421.00);
- data of the auction collections payers for 3Q 2015.



Mon	Tue	Wed	Thu	Fri	Sat	Sun
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5	6	7	8	9	10	11
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19	20	21	22	23	24	25
26	27	28	29	30		

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- auction collections and fee for the use of waterways for the 3Q 2015 (form 810.00);
- calculation of current payments to pay for the use of land (form 851.00).;
- indirect taxes (VAT and excise) for the imported goods in September 2015 (forms 320.00 and 328.00);
- payment for environmental emissions (form 870.00).

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Payment for:

- excise tax for September 2015;
- import VAT in CU countries due for September 2015;
- auction collections for September 2015;
- environmental emissions for September 2015.

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- CIT advance payments due for October 2015;
- WHT due for September 2015;
- payroll taxes (PIT, Social Tax) for September 2015;
- contributions (PF, SF) for September 2015;
- external visual advertising fee due for September 2015.

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Are you aware of a sales tax regime replacing VAT?

VAT replacement by sales tax regime was postponed until 2017

Sales tax would be introduced in 2017 and would be levied on all stages of production and distribution. The tax paid at each stage would not be offset-able: it would be accumulated at cost. The envisaged tax rate varies from 3 to 5%. A draft law is expected to be available for public discussion in 2016.



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