

MGIMO University
School of Government and International Affairs

Syllabus approved
Dean, The MGIMO School of Government and International Affairs
Mikhail Troitskiy
« » 2018

Doing Business in Russia
Undergraduate Course Syllabus

Instructor
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This syllabus is designed in accordance with the MGIMO Educational Standard for the Bachelor Program in International Affairs.

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**PART 1:
INSTRUCTOR INFORMATION, COURSE DESCRIPTION
AND TEACHING METHODS**

1.1 General information

- Full course title: Doing Business in Russia
- Type of course: Elective
- Level of course B.A.
- Year of study: 4th
- Name of lecturer(s) and contact details:
Dr. Ivan V. Bunik, PhD
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1.2. The course goals and objectives.

The main goal of the course is to provide students with knowledge of the legal framework of conducting business activities in Russia as well as develop understanding by the students how Russian legislation applies in day-to-day business activity.

Course objectives include:

1. reaching a better understanding by the students of the basic principles of the Russian legal system and main sources of Russian law;
2. providing students with essential knowledge about the most common forms of carrying out business activity in Russia and explaining the procedures to establish legal presence in Russia;
3. giving students understanding of the basics of Russian Law of Contracts and its general concepts as well as the governmental regulation of economic activity in Russia (taxation, currency control, antitrust laws, customs legislation etc.);
4. explaining the statutory regulation of foreign investment in the Russian Federation with special emphasis on tax and currency control issues.

1.3. Learning outcomes.

The course is based on the core principle of providing knowledge and skills through a balanced mix of classroom-based learning and self-study in the format of group home projects. Classes include interactive lectures, structured discussion, and seminars in the use of newly learned techniques to achieve designated learning outcomes.

By the end of this course, students should

Know:

- the peculiarities of the operation of the Russian legal system;
- the main legislative framework for conducting business activity in the Russian Federation;
- advantages and disadvantages of different means to establish legal presence in Russia as well as the regulations applicable to most common forms of Russian and foreign business entities;

Be able to:

- understand the Russian legislation regarding commercial activity and apply the existing rules in real life conditions;

- analyze and solve cases applying the knowledge of the relevant legislation;
- present and discuss specific legal topics both in group and individually;
- evaluate and compare different ways of business entities' rights protection in negotiating contractual terms;

Have acquired skills in:

- developing and presenting their own arguments in an informed discussion;
- identifying the main risks and perspectives of different business strategies with regards to the existing statutory rules;
- interpreting and applying the general regulations to particular cases in order to come up with the adequate solution.

1.4. Course requirements

Attendance and Participation: Students are required to attend not less than 90% of classes and be prepared for class discussions.

Reading: Reading and analyzing the assigned literature is compulsory. Not only does conscientious reading imply limiting oneself to the list of books stated in the present program, but it also means getting acquainted with the pertinent legislation (if the latter is available in English language) and developments in the respective areas. Students are expected to be prepared to discuss the assigned material during the seminars. *Legal texts enumerated in the program are expected to be reasonably noted and looked through in order to get general knowledge of how laws in Russia are structured.*

1.5. Grading plan

Final grades will be assigned as follows:

- Seminar participation - 10 %.
Students are expected to attend all the lectures and seminars as well as take active part in discussions; the course being highly case-law focused, it is essential that students read the essential readings for the class and get the preliminary understanding of the issues to be discussed. In order to obtain 100% for attendance and participation for each particular seminar, a student must attend a class, pay attention to the discussed material and participate actively.
- Written tests - 70 %.
Students will have 3 tests during the course. The dates of the test will be determined by the lecturer and communicated to the students at the first class of the course. The tests will be related to the topics discussed and will include both multiple choice tasks and open-ended questions.
- Oral exam – 20% (in class)
The oral exam includes the individual discussion of one of the course topics studied during the term with each student. The critical assessment of the applicable legislation based on the materials of the lectures as well as essential readings provided for each topic is obligatory.

Grades will be assigned according to the following criteria: A – outstanding work; B – solid, capable work; C – good work; D – satisfactory work; F – failure to meet minimum goals.

**PART 2:
WEEKLY SCHEDULE & READINGS**

2.1. Types of work.

Forms of work	Academic hours
Total	62
Total for lectures, seminars	36
Lectures	16
Seminars	20
Homework	22
Essay	2
Presentations	4
Preparation for lectures, seminars and spoken exam	16
Course works	-
Course assessment	Participation, Written tests, Oral exam

2.2. Course outline

Course Outline	Academic hours			
	Lectures	Seminars	Homework	Academic hours per topic
Topic 1. Russian Legal System and Business Activity	1	1	2	4
Topic 2. Business Entities. Establishing Legal Presence in Russia.	1	1	2	4
Topic 3. The Basics of Business Contracts and Agreements. Consumer rights protection.	1	1	2	4
Topic 4. Taxation and Currency Regulation in Russia.	2	2	2	6
Topic 5. Basics of Russian Labour Law	1	1	2	4
Topic 6. Criminal Offenses in Business Activity	1	1	2	4
Topic 7. Protection of Rights of Business Entities	1	1	2	4
Total	8	8	16	32

2.3. Course content and readings by topic

Topic 1. Russian Legal System and Business Activity

Aims: To get general understanding of the Russian legal system and hierarchy of the sources of law in this country.

Legal system of the Russian Federation. Sources of Russian Law. Constitution, federal constitutional laws, federal laws, presidential decrees, governmental regulations, and laws of regions of the Russian Federation. Bylaws. Customs and Usage. INCOTERMS and its legal status. Case law and its role in business activity regulation in Russia. International Law and Russian legal system. Operation of Russian law in time and space. Official publication and entry into force of Russian laws. Retroactivity of Russian laws.

Essential Readings:

- *Law and Legal System of the Russian Federation - Sixth Edition*. Juris Publishing, Inc.; 5 edition, 2015. William Burnham, Olga Schwartz, Peter Maggs. ISBN-13: 978-1578234431 – *Chapter 2*.

Legal Texts:

- Constitution of the Russian Federation, dated December 12, 1993 - http://www.mid.ru/en/foreign_policy/official_documents/-/asset_publisher/CptICk6B6BZ29/content/id/571508
- Civil Code of the Russian Federation (Part 1, Section I, Subsection 1) <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru083en.pdf>

Extra reading:

1. *Everyday Law in Russia*. 2017, Cornell University Press; 1 edition. ISBN-13: 978-1501705243

Internet resources:

1. Legal Systems of the World: Russia. URL: https://media.law.wisc.edu/m/yjhdn/russia_encyclopedia.pdf
2. Laws of the Russian Federation URL: <https://www.lexadin.nl/wlg/legis/nofr/oeur/lxwerus.htm>

Topic 2. Business Entities. Establishing Legal Presence in Russia.

Aims: To get knowledge about different ways of conducting business activity in Russia and build understanding of the main benefits and drawbacks of each of the ways to be discussed.

Establishing a Legal Presence in Russia. The most common forms of legal presence in Russia: local representative office, branch of a foreign company, Russian subsidiary. Classification of Russian companies. Joint stock companies and Limited Liability Companies as most common corporate forms for a business in Russia. Incorporation and dissolution of a legal entity. Statutory minimum amount of the charter capital of a Russian company. Share capital: purpose, formation procedure and alteration (share capital augmentation and reduction). Governing bodies for Russian companies:

general meeting, board of directors, executive body/ies. Procedure for establishing a branch or representative office in Russia. Sole proprietor: registration and operation.

Essential Readings:

- *Doing business in the Russian Federation Guide*. 2014 Edition. Ernst & Young - [http://www.ey.com/Publication/vwLUAssets/EY-2014-doing-business-in-russia/\\$FILE/EY-doing-business-in-russia-2014.pdf](http://www.ey.com/Publication/vwLUAssets/EY-2014-doing-business-in-russia/$FILE/EY-doing-business-in-russia-2014.pdf). P. 18-25.

Legal Texts:

- Civil Code of the Russian Federation (Part 1, Section I, Subsection 2, Chapter 4) <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru083en.pdf>
- Federal Law No. 14-FZ On Limited Liability Companies dated 8 February 1998 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_371.pdf ;
- Federal Law No. 208-FZ On Joint Stock Companies dated 26 December 1995 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_394.pdf;

Extra reading:

- *Russian Commercial Handbook Principal Points from the Russian Law on Bills of Exchange, on Customs Formalities in Russian Ports, on Clearance of Goods*. L. Norrgren. 2013, Gale, Making of Modern Law. ISBN-13: 978-1287347637.

Topic 3. The Basics of Business Contracts and Agreements. Consumer rights protection.

Aims: To get knowledge about contractual mechanisms used in Russian commerce. To see how one's rights as a consumer may be protected in everyday life.

Russian Law of contracts: review of general concepts (an obligation, a contract, parties to a contract, negotiation of a binding contract, pre-contractual and contractual liability). Contracts between business entities: essential characteristics. Types of business contracts. Entering into business contracts. Amendment and termination of business contracts. Mandatory contractual terms. Choice-of-law issues in business contracts.

Consumer contracts. Consumer rights protection under Russian laws.

Essential Readings:

- *Doing Business in Russia*. 2018 Baker & McKenzie - https://www.bakermckenzie.com/-/media/files/insight/publications/doing-business-in/bk_russia_doingbusiness_2017.pdf?la=en. P. 305 – 310, 451 – 455.

Legal Texts :

- Civil Code of the Russian Federation (Part 1, Section I, Subsection 2, Chapter 9; Part 1, Section III; Part 2; Part 3) <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru083en.pdf>
- Federal Law No. 14-FZ On Limited Liability Companies dated 8 February 1998 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_371.pdf ;
- Federal Law No. 208-FZ On Joint Stock Companies dated 26 December 1995 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_394.pdf;

- Law No. 2300-1 of 07.02.1992 “On Protection of Consumers’ Rights” - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS48_LEG_78.pdf

Extra reading:

- *Russian Commercial Handbook Principal Points from the Russian Law on Bills of Exchange, on Customs Formalities in Russian Ports, on Clearance of Goods*. L. Norrgren. 2013, Gale, Making of Modern Law. ISBN-13: 978-1287347637.

Topic 4. Taxation and Currency Regulation in Russia

Aims: To get general understanding of the Russian Tax system and learn to distinguish between different essential elements of Russian taxes. To learn the purposes and peculiarities of currency control.

Tax system and Tax Code. Taxation of legal entities and Taxation of individuals. Special tax regimes: single agriculture tax, simplified system of taxation, single tax on imputed income from certain kinds of activity, taxation of production sharing agreements, the patent system of taxation, taxation of professional income. Special economic zones (SEZs). Deoffshorization Law. Controlled foreign companies (CFC) rules. International double tax treaties. Responsibility for tax offences.

Foreign currency market and foreign currency rules. Establishment of foreign bank accounts.

Essential Readings:

- *Russia Corporate, Financial, and Commercial Law*. 2018, ABA Book Publishing. Scott Elliot Alexandr Shostak. ISBN-13: 978-1641051149. P. 29 – 32.

Essential Internet Resources:

- Russian Federation - Worldwide Tax Summaries – PwC - <http://taxsummaries.pwc.com/ID/Russian-Federation-Overview>;
- Russia Tax Flash Reports – PwC - <https://www.pwc.ru/en/services/tax-consulting-services/flash-reports.html>.

Legal Texts:

- Tax Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru071en.pdf>;
- Federal Law No. 173-FZ “On Currency Regulations and Currency Control” dated 10 December 2003 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_212.pdf

Extra reading:

- *Russia Taxation Laws and Regulations Handbook (World Law Business Library)*. 2009, International Business Publications, USA. ISBN-13: 978-1433080807.

Topic 5. Basics of Russian Labour Law

Aims: To learn the fundamentals of employment regulation in this country and understand how the employment process is organized.

Sources of Russian Labour Law: Labour Code, Russian Federal Law on Professional Unions, Their Rights and Guarantees of Activity, Russian legislation on the minimum wage and labor safety etc. Local acts adopted by employers: Internal Labor Regulations, personal data processing policy, work safety policy, remuneration policy.

Recruitment process. Procedural requirements for hiring an employee. Employment contract: notion and parties. Difference between employment contract and contract governed by civil law. Content of employment contract: conditions and warranties. Term of the contract. Working hours. Paid holidays. Distance employment. Probationary period in an employment agreement. Entering into, alteration and termination of employment contracts. Social and health security. Minimum guarantees for the employees. Employment of CEOs. Employment of foreigners in Russia.

Essential Readings:

- *Labour Law in Russia: Recent Developments and New Challenges*. 2014, Cambridge Scholars Publishing. Vladimir Lebedev, Elena Radevich. P. 139 – 195.

Legal Texts:

- Labour Code of the Russian Federation No. 197-FZ of December 30, 2001 - https://www.wto.org/english/thewto_e/acc_e/rus_e/wtACCrus58_LEg_363.pdf;

Extra Readings:

- Labour & Employment: Russia - Morgan Lewis & Bockius LLP - <https://gettingthedealthrough.com/area/18/jurisdiction/26/labour-employment-russia/>

Topic 6. Criminal Offenses in Business Activity

Aims: To get knowledge of the criminal legislation structure in Russia and to be able to distinguish between crimes in commercial activity. To analyze case law on criminal matters in business activity.

The Tasks and Principles of the Criminal Code of the Russian Federation. The Operation of Criminal Law in Time and Space. Extradition of Persons Who Have Committed Crimes. The Concept of Crime and Types of Crimes. Punishment.

Criminal Offenses in Business Activity: Fraud, Illegal Enterprise, Production, Purchase, Storage, Transportation or Sale of Unmarked Goods and Products, Unlawful Establishment (Creation, Re-Organisation) of a Legal Entity, The Legalisation (Laundering) of Funds and Other Property Acquired by Other Persons Illegally, Acquisition or Sale of Property, Knowingly Obtained in a Criminal Manner, Illegal Receipt of Credits, The Making, Custody, Carriage or Sale of Counterfeit Banknotes or Securities. Bribery in a Profit-making Organisation,

Essential Readings:

- *Russia Criminal Laws, Regulations and Procedures Handbook: Strategic Information, Regulations, Procedures (World Business and Investment Library)*. 2015, Intl Business Pubns USA. ISBN-13: 978-1514507889. P. 145 – 190.

Legal Texts:

- Criminal Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru080en.pdf>;
- Criminal Procedure Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru065en.pdf>.

Extra Readings:

- *Institute of prosecution in the Russian criminal procedural law (Russian Edition)*. 2018, Book on Demand Ltd. V. V. Hatuaeva. ISBN-13: 978-5519545273

Topic 7. Protection of Rights of Business Entities

Aims: To learn practical ways of right protection in Russia. To gain basic skills of developing business entities' rights protection.

Ways of Business Entities rights protection. Judicial protection of Business Entities rights. The Russian judicial system. The Constitutional Court of the Russian Federation. Constitutional courts of regions. Courts of arbitration. Courts of general jurisdiction. Civil Procedure. Administrative Judicial Proceedings. Pre-trial proceedings.

Out-of-court proceedings. Alternative dispute resolution and mediation. Notary public: executive writ. Arbitration tribunals. International arbitration. Enforcement of judgments and arbitral awards in Russia.

Essential Readings

- *Civil Procedure in Russia 3rd Edition*. 2017, Wolters Kluwer. ISBN-13: 978-9041192127. Chapters I, II, VIII, IX.

Legal Texts

- UN Convention on the Recognition and Enforcement of Foreign Arbitral Awards of 1958 - <http://www.uncitral.org/pdf/english/texts/arbitration/NY-conv/New-York-Convention-E.pdf>;
- Civil Procedure Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru081en.pdf>;
- Arbitration Procedure Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru072en.pdf>;
- Federal Law on an Alternative Procedure for Dispute Resolution with the Participation of an Intermediary of July 27, 2010 - http://www.mediacia.com/files/Documents/Law_eng1.pdf;
- Law of the Russian Federation on International Commercial Arbitration, in force 14 August 1993 - <http://mkas.tpprf.ru/download.php?GET=6LPAY%2F81Bmx2AvLel2mjtQ%3D%3D>;

Extra Readings:

- *Doing Business in Russia*. 2018 Baker & McKenzie - https://www.bakermckenzie.com/-/media/files/insight/publications/doing-business-in/bk_russia_doingbusiness_2017.pdf?la=en
- *Nigel Blackaby et al. Redfern & Hunter on International Arbitration 6th ed.* : Student version. – Oxford University Press, 2015. – 944 p.
- Rubino-Sammartano M. *International Arbitration Law and Practice* / M. Rubino-Sammartano. – 2nd ed., rev. – The Hague : Kluwer Law International, 2001.
- Waincymer J. *Procedure and Evidence in International Arbitration* / J. Waincymer. – Alphen: Wolters Kluwer, 2012. – 1348 p.

2.4. Exam questions

1. Sources of Russian Law.
2. International Law and Russian legal system.
3. Joint stock companies and Limited Liability Companies
4. Procedure for establishing a branch or representative office in Russia.
5. Statutory minimum amount of the charter capital of a Russian company.
6. Contracts between business entities: essential characteristics.
7. Incorporation and dissolution of a legal entity.
8. Legal status of spouses' assets.
9. Consumer rights protection under Russian laws
10. Restrictions and limitations on foreign investment in Russia.
11. Foreign currency market and foreign currency rules.
12. Taxation of corporations and Taxation of individuals.
13. Controlled foreign companies (CFC) rules.
14. Employment of foreigners in Russia.
15. Employment of CEOs: legal aspects.
16. Crimes in the Sphere of Economic Activity: Fraud
17. Crimes in the Sphere of Economic Activity: Money laundering
18. Extradition of Persons Who Have Committed Crimes.
19. Judicial protection of Business Entities rights.
20. Enforcement of judgments and arbitral awards in Russia.
21. Pre-trial proceedings.

Final Exam Date TBD

Disclaimer: Instructor could modify schedule of the classes as necessary.

2.5. Consolidated reading list

Essential Readings:

1. *Civil Procedure in Russia 3rd Edition*. 2017, Wolters Kluwer. ISBN-13: 978-9041192127. Chapters I, II, VIII, IX.
2. *Doing Business in Russia*. 2018 Baker & McKenzie - https://www.bakermckenzie.com/media/files/insight/publications/doing-business-in/bk_russia_doingbusiness_2017.pdf?la=en. P. 305 – 310, 451 – 455.
3. *Doing business in the Russian Federation Guide*. 2014 Edition. Ernst & Young - [http://www.ey.com/Publication/vwLUAssets/EY-2014-doing-business-in-russia/\\$FILE/EY-doing-business-in-russia-2014.pdf](http://www.ey.com/Publication/vwLUAssets/EY-2014-doing-business-in-russia/$FILE/EY-doing-business-in-russia-2014.pdf). P. 18-25.
4. *Labour Law in Russia: Recent Developments and New Challenges*. 2014, Cambridge Scholars Publishing. Vladimir Lebedev, Elena Radevich. P. 139 – 195.
5. *Law and Legal System of the Russian Federation - Sixth Edition*. Juris Publishing, Inc.; 5 edition, 2015. William Burnham, Olga Schwartz, Peter Maggs. ISBN-13: 978-1578234431 – **Chapter 2**.
6. *Russia Corporate, Financial, and Commercial Law*. 2018, ABA Book Publishing. Scott Elliot Alexandr Shostak. ISBN-13: 978-1641051149. P. 29 – 32.
7. *Russia Criminal Laws, Regulations and Procedures Handbook: Strategic Information, Regulations, Procedures (World Business and Investment Library)*. 2015, Intl Business Pubns USA. ISBN-13: 978-1514507889. P. 145 – 190.

Legal Texts:

1. Arbitration Procedure Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru072en.pdf>;
2. Civil Code of the Russian Federation <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru083en.pdf>
3. Civil Procedure Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru081en.pdf>;
4. Constitution of the Russian Federation, dated December 12, 1993 - http://www.mid.ru/en/foreign_policy/official_documents/-/asset_publisher/CptlCk6BZ29/content/id/571508
5. Criminal Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru080en.pdf>;
6. Criminal Procedure Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru065en.pdf>.
7. Federal Law No. 14-FZ On Limited Liability Companies dated 8 February 1998 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_371.pdf ;
8. Federal Law No. 173-FZ “On Currency Regulations and Currency Control” dated 10 December 2003 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_212.pdf
9. Federal Law No. 208-FZ On Joint Stock Companies dated 26 December 1995 - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS58_LEG_394.pdf;
10. Federal Law on an Alternative Procedure for Dispute Resolution with the Participation of an Intermediary of July 27, 2010 - http://www.mediacia.com/files/Documents/Law_eng1.pdf;
11. Labour Code of the Russian Federation No. 197-FZ of December 30, 2001 - https://www.wto.org/english/thewto_e/acc_e/rus_e/wtACCrus58_LEg_363.pdf;
12. Law No. 2300-1 of 07.02.1992 “On Protection of Consumers’ Rights” - https://www.wto.org/english/thewto_e/acc_e/rus_e/WTACCRUS48_LEG_78.pdf
13. Law of the Russian Federation on International Commercial Arbitration, in force 14 August 1993 - <http://mkas.tpprf.ru/download.php?GET=6LPAY%2F81Bmx2AvLel2mjtQ%3D%3D>;

14. Tax Code of the Russian Federation - <http://www.wipo.int/edocs/lexdocs/laws/en/ru/ru071en.pdf>;
15. UN Convention on the Recognition and Enforcement of Foreign Arbitral Awards of 1958 - <http://www.uncitral.org/pdf/english/texts/arbitration/NY-conv/New-York-Convention-E.pdf>;

Extra reading:

1. *Doing Business in Russia*. 2018 Baker & McKenzie - https://www.bakermckenzie.com/-/media/files/insight/publications/doing-business-in/bk_russia_doingbusiness_2017.pdf?la=en
2. *Everyday Law in Russia*. 2017, Cornell University Press; 1 edition. ISBN-13: 978-1501705243
3. *Institute of prosecution in the Russian criminal procedural law (Russian Edition)*. 2018, Book on Demand Ltd. V. V. Hatuaeva. ISBN-13: 978-5519545273
4. Labour & Employment: Russia - Morgan Lewis & Bockius LLP - <https://gettingthedealthrough.com/area/18/jurisdiction/26/labour-employment-russia/>
5. *Nigel Blackaby et al. Redfern & Hunter on International Arbitration 6th ed.* : Student version. – Oxford University Press, 2015. – 944 p.
6. Rubino-Sammartano M. *International Arbitration Law and Practice* / M. Rubino- Sammartano. – 2nd ed., rev. – The Hague : Kluwer Law International, 2001.
7. *Russia Taxation Laws and Regulations Handbook (World Law Business Library)*. 2009, International Business Publications, USA. ISBN-13: 978-1433080807.
8. *Russian Commercial Handbook Principal Points from the Russian Law on Bills of Exchange, on Customs Formalities in Russian Ports, on Clearance of Goods*. L. Norrgren. 2013, Gale, Making of Modern Law. ISBN-13: 978-1287347637.
9. Waincymer J. *Procedure and Evidence in International Arbitration* / J. Waincymer. – Alphen: Wolters Kluwer, 2012. – 1348 p.

Internet resources:

1. Laws of the Russian Federation URL: <https://www.lexadin.nl/wlg/legis/nofr/oeur/lxwerus.htm>
2. Legal Systems of the World: Russia. URL: https://media.law.wisc.edu/m/yjhdn/russia_encyclopedia.pdf
3. Russia Tax Flash Reports – PwC - <https://www.pwc.ru/en/services/tax-consulting-services/flash-reports.html>.
4. Russian Federation - Worldwide Tax Summaries – PwC - <http://taxsummaries.pwc.com/ID/Russian-Federation-Overview>;