

### General tax rates under the Russian Tax code (2014)

Tax code			Type of financial instrument	Type of person	Tax residency	Tax rate under the Russian Tax code	Type of income
Article	Point	Subsection or paragraph					
1	2	3	4	5	6	7	8
284	3	2	Equities of Russian issuers	Legal Entities	Russian Resident	9	dividends
284	3	3	Equities of Russian issuers	Legal Entities	Russian Non-Resident	15	dividends
224	4		Equities of Russian issuers	Individuals	Russian Resident	9	dividends
224	3	2	Equities of Russian issuers	Individuals	Russian Non-Resident	15	dividends
284	1		Russian corporate bonds	Legal Entities	Russian Resident	20	interest income
284	2	1	Russian corporate bonds	Legal Entities	Russian Non-Resident	20	interest income
224	1		Russian corporate bonds	Individuals	Russian Resident	13	interest income
224	3	1	Russian corporate bonds	Individuals	Russian Non-Resident	30	interest income
284	4	1	Corporate mortgage-backed bonds	Legal Entities	Russian Resident	15	interest income
284	4	1	Corporate mortgage-backed bonds	Legal Entities	Russian Non-Resident	15	interest income
224	1		Corporate mortgage-backed bonds	Individuals	Russian Resident	13	interest income
224	3	1	Corporate mortgage-backed bonds	Individuals	Russian Non-Resident	30	interest income
275	9		Equities of Russian issuers Russian corporate bonds Corporate mortgage-backed bonds	Unit Investment Funds (Legal Entities)	Russian Resident	0	Dividends / interest income
251	1	34	Equities of Russian issuers Russian corporate bonds Corporate mortgage-backed bonds	Vnesheconombank	Russian Resident	0	dividends/ interest income