**Please kindly note that the English version of this document is for your information only and**

**the Russian version will prevail in the event of any discrepancies**

**List of documents to be submitted to NSD by Holder of Eurobonds**

**(in cases where the International Securities Depository has/has not made the List of Holders available)**

# **Terms and definitions**

* 1. **Details Form АА001** shall mean a Legal Entity's Details Form to be submitted by the Holder of Eurobonds using the form prescribed by NSD (Form AA001), as set out in [Appendix 1](#_Приложение_№_1) to the NSD List.
  2. **Details Form АА101**  shall mean further information to be submitted by the Holder of Eurobonds to identify the legal entity on Form AA101, which is [Appendix 3](#_Приложение_3_3) to the NSD List.
  3. **Details Form АА106**  shall mean details about an individual beneficiary (beneficial owner) to be submitted by the Holder of Eurobonds using the Form AA106, which is [Appendix 4](#_Приложение_3_1) to the NSD List.
  4. **Details Form АА107**  shall mean details about a beneficiary –a legal entity to be submitted by the Holder of Eurobonds using the Form AA107, which is [Appendix 5](#_Приложение_4) to the NSD List.
  5. **Details Form AA116** shall mean the Individuals Details Form AA116, which is [Appendix 3](#_Приложение_№_1) to the NSD List, provided by the individual Holder of Eurobonds.
  6. **Apostille** shall mean a stamp that meets the requirements set out in the Hague Convention Abolishing the Requirement of Legalisation for Foreign Public Documents signed in Hague on October 5, 1961 (the Hague Convention) and that is affixed by a competent authority of the state in which the relevant document is issued.
  7. **Bank Account** means a type “I” bank account in the currency of the Russian Federation, indexed at the exchange rate of the foreign currency in which the obligations under the Eurobonds are expressed, opened in the name of one or more persons upon application of the issuer, whose beneficiaries are the Holders of the Eurobonds, to whom payments are to be transferred to fulfil obligations under such Eurobonds pursuant to the bond issue documents and (or) the Decree.
  8. **Extract from the document** means a part of the document certified on paper by an authorised person of the Holder of Eurobonds and stamped (if any).
  9. **Record Date** shall mean the end of the 2nd (second) business day before the payment date as stipulated in the Eurobond issue documents or the end of business day on an earlier date in accordance with the procedure set forth in the Eurobond issue documents.
  10. **Holder of Eurobonds** means an individual or legal entity which is the owner of the Eurobonds or other person exercising rights to the Eurobonds, whose rights are recorded in accounts opened with International Securities Depositories, and who has applied to NSD for the purpose of receiving the funds credited to the Bank Account.
  11. **EDI Agreement** shall mean the Electronic Data Interchange Agreement between NSD and the Holder of Eurobonds.
  12. **Eurobonds** shall mean collectively or individually as Russian Eurobonds (RU) and Russian Eurobonds (XS).
  13. **Russian Eurobonds (RU)** are external bonds issues by the Russian Federation denominated in a foreign currency, subject to mandatory centralized safekeeping at NSD.
  14. **Russian Eurobonds (XS)** are external bond issues by the Russian Federation denominated in a foreign currency, with safekeeping at an International Securities Depository.
  15. **Application** shall mean an application by a Holder of Eurobonds for the transfer of proceeds related to the Eurobonds in the form set out in Appendix 1 to the List.
  16. **International Securities Depository** shall mean a non-resident international organization which is authorized under the personal law to record and transfer the rights to Eurobonds (including the entity that NSD has a foreign nominee holder account with).
  17. **Copy**  shall mean a document that reproduces in full an Original/Notarized Copy and its appearance, in hard copy, that is certified by the authorized person of the Holder of Eurobonds and stamped with corporate seal (if any), or a scanned copy certified by the EDS of Holder's authorized person, unless otherwise provided for by the EDI Agreement or the List, and submitted via the User Account.

A scanned copy shall be a copy of a document issued in accordance with the requirements set out in the List.

* 1. **Bank of Russia/Federal Tax Service User Account** shall mean a Bank of Russia Data Interchange Participant's User Account, or Application Suite "E-Repository of Credit Institutions' Legal Files", or Corporate User Account being used by the Holder of Eurobonds to communicate with the registration authority.
  2. **User Account** shall mean the User Account software and hardware solution, a component of the Moscow Exchange's EDI System, through which the Participant may maintain Web-communications with the Moscow Exchange Group companies, including NSD.
  3. **Notarial Extract** shall mean (whichever is applicable):
     1. a copy of a part of the document the authenticity of which to the Original has been certified by a notary public in accordance with the applicable Russian laws on notaries;
     2. a document copy which faithfulness to the Original has been certified by a relevant authority (person) of a foreign country (NSD accepts such copies only if legalized according to paragraphs 2.1 and 2.3 of the List.
  4. **Notarized Copy** shall mean a copy of the document certified as true to the Original by a notary public in accordance with the notary law of the Russian Federation.
  5. **NSD** shall mean National Settlement Depository.
  6. **Original** shall mean (whichever is applicable):
     1. an original document (first edition) in hard copy that is signed by the Holder of Eurobonds (its authorized person) and stamped with corporate seal (if any), or a document/information in the form of an electronic file issued in the User Account and signed with the EDS of the Holder's authorized person, unless otherwise provided for by the EDI Agreement;
     2. an original document (first edition) in hard copy signed by the International Securities Depository (International Securities Depository’s authorized person) and bears the corporate seal (if any);
     3. original (first edition) of the document in hard copy signed by the international broker (international broker’s authorized person) and bears the corporate seal (if any).
  7. **List** shall mean this List of Documents to be submitted by the Holder of Eurobonds to NSD.
  8. **NSD List** shall mean the List of Documents to Be Submitted by clients-legal entities to NSD available on the Website.
  9. **Written waiver by the Holder of Eurobonds of all potential future complaints** shall mean a written waiver by the Holder of Eurobonds of all potential future complaints in the form set out in Appendix 2 to the List.
  10. **AML/CFT/WMD** shall mean anti-money laundering and combating the financing of terrorism and financing of the proliferation of weapons of mass destruction.
  11. **EDI Rules** shall mean NSD Electronic Data Interchange Rules.
  12. **Order** shall mean Ministry of Finance Order No 245 of June 26, 2022 "On Approval of the List of Documents Confirming the Rights of Holders of Government Securities of the Russian Federation, Denominated in a Foreign Currency".
  13. **Website** shall mean the website of NSD at [www.nsd.ru](https://www.nsd.ru/en/).
  14. **List from the International Securities Depository** shall mean a list of owners of Eurobonds and persons exercising rights under the Eurobonds, as compiled as of the Record Date, specifying their bank details for making payments. The List is provided by the International Securities Depository to which the type "I" account is opened by NSD at its request.
  15. **Holder's Account** shall mean the account of the Holder of Eurobonds with an International Securities Depository in which the rights to the Eurobonds are recorded.
  16. **Decree** shall mean Decree of the President of the Russian Federation dated June 22, 2022 No. 394 "On Temporary Procedure for Settlement to Residents and Foreign Lenders under Russian Sovereign Debt Obligations, Expressed in Government Securities Denominated in Foreign Currency".
  17. **EDS** shall mean an enhanced (either certified or non-certified) digital signature.
  18. **Non-resident Legal Entities** shall mean legal entities that meet criteria of [paragraph 7 of part 1 of article 1](consultantplus://offline/ref=317790E51BCFACF469CA8A74DAC66273F0048F709B34E0294A56573C2C7592256D733403FBB4DCC7384CD55B1222A35BECE5BD409C83CAB6p5wAL) of Federal Law No. 173-FZ On Currency Regulation and Currency Control, dated December 10, 2003.
  19. **Russian Resident Legal Entities** shall mean legal entities that meet criteria of [paragraph 6 of part 1 of article 1](consultantplus://offline/ref=EE2A2EEEC4FB9E1B88E14B304EE80ED3CCDCB99C1AEC80C09F88A00F0D4609B5B8A2B5A5E2418A17B222C9D31C53107F8522DD5B23B94F97JBtBH) of Federal Law No. 173-FZ On Currency Regulation and Currency Control, dated December 10, 2003.
  20. Any other terms used in this List shall have the meanings given to them in the relevant Russian laws and in the EDI Rules.

# **Specific Requirements to the Submission of Documents**

# Documents specified in paragraphs 2, 5.2 of Section 3, paragraphs 2, 4, 6, 8.2 of Section 4 of the List, executed and issued in foreign countries outside the Russian Federation under foreign law in respect of Russian entities and citizens or foreign persons, are accepted by NSD provided that they are legalized in the prescribed manner:

* + 1. in accordance with the general rule, by way of consular legalization by consular posts of the Russian Federation or by consular sections of diplomatic missions of the Russian Federation; or
    2. for [Hague Convention](consultantplus://offline/ref=12E44CB08295DCA0320B0EAE6D04734A4F0E377F4FF79D1AA0758AE4E7DDC6A266F056F514E86F112E3E5FD792296B0A07616E10F3CFB6342A7912n2N) countries, by an Apostille.

# Documents evidencing Eurobond Holders' rights will be accepted by NSD provided that the signatories' signatures are authenticated:

* + 1. in accordance with the general rule, by way of consular legalization by consular posts of the Russian Federation or by consular sections of diplomatic missions of the Russian Federation; or
    2. for [Hague Convention](consultantplus://offline/ref=12E44CB08295DCA0320B0EAE6D04734A4F0E377F4FF79D1AA0758AE4E7DDC6A266F056F514E86F112E3E5FD792296B0A07616E10F3CFB6342A7912n2N) countries, by an Apostille.

# Legalization shall not be required if the documents have been issued in a country that is a party to the [Convention on Legal Assistance and Legal Relations in Civil, Family and Criminal Matters](consultantplus://offline/ref=229A2E894FFE8C945714C306A1FCB7F625FEBE81BE17361CA3D758D1C9A91BB668A7F38EF7C03DB1AE14DA90EBC85D2E5FF883C385B8oAFDI) signed in Minsk on 22 January 1993 (Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan, or Ukraine).

# Documents specified in paragraphs 2 and 5.2 of Section 3, paragraphs 2, 4, 6, 8.2 of Section 4 of the List, executed and issued in foreign countries outside the Russian Federation under foreign law in respect of Russian entities and citizens or foreign persons, are accepted by NSD provided that they are:

* + 1. executed also with a translation into Russian (if there is any discrepancy between the English and the Russian versions of such document, the Russian version shall prevail);
    2. a notarised translation into Russian is provided.

# The requirement in paragraph 2.4 of the List shall not apply to documents issued by competent authorities of foreign states certifying individuals' identity, provided that:

* + 1. individuals hold a document that supports their right to legitimately stay (reside) in the Russian Federation;
    2. such documents are issued in more than one language, including Russian.

# Foreign citizens or stateless persons who are Holders of Eurobonds or their authorized representatives located in the Russian Federation, shall be required to submit to NSD the following documents in addition to their ID documents:

* + 1. [a Copy](#_Копия_–_документ,_1) of the document that supports his/her right to stay (reside) in the Russian Federation;
    2. information (in any form in writing) evidencing their address of stay in the Russian Federation and registration address outside the Russian Federation.
  1. The Holder of Eurobonds may not provide identification documents if two conditions are satisfied concurrently (unless otherwise stipulated in the List):
     1. such documents were submitted by the Holder of Eurobonds to NSD less than one (1) year ago;
     2. the Application states that there are no changes to the documents identifying the Applicant previously submitted to NSD.

# For the purposes of acting as a tax agent, implementing NSD's AML/CFT/WMD internal control rules and in other cases prescribed by Russian law and the agreements, the Holder of Eurobonds must provide additional information and documents requested by NSD.

# **Documents to be submitted by Holders of Eurobonds where the International Securities Depository has made the List of Holders available**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| I. Record-keeping forms for tax purposes | | | | |
| **For individuals who are non-residents in Russia for tax purposes (in accordance with Article 207 of the Tax Code)** | | | | |
| 1. | ID documents | Original (for NSD employee to make and certify a copy) [Notarized Copy](#_Нотариальная_копия_–) (all pages) | Hard copy | Foreign nationals/stateless persons shall also submit to NSD the documents referred to in paragraph 2.6in the List. |
| 2. | Certificate of Tax Residency | Original  [Notarized Copy](#_Нотариальная_копия_–)  (for Certificate of non-Russia Tax Residency) | Hard copy | To be issued in accordance with the Certificate of Tax Residency Procedure (\*) |
| **Individuals who are Russian residents for tax purposes** | | | | |
| 3. | ID documents | Original (for NSD employee to make and certify a copy) [Notarized Copy](#_Нотариальная_копия_–) (all pages) | Hard copy | Foreign nationals/stateless persons shall also submit to NSD the documents referred to in paragraph 2.6in the List. |
| **International Collective Investment Entities** | | | | |
| 4. | Tax disclosure of fund investors, legal entities and individuals (in NSD form), signed by an authorised person | Original | Hard copy |  |
| Individual investors of the fund: | | | | |
| 5.1 | ID documents | [Notarized Copy](#_Нотариальная_копия_–) (all pages) | Hard copy |  |
| 5.2 | Certificate of Tax Residency | Original  [Notarized Copy](#_Нотариальная_копия_–)  (for Certificate of non-Russia Tax Residency) | Hard copy | To be issued in accordance with the Certificate of Tax Residency Procedure (\*) |
| Original  Print-out of electronic certificate  (for a Certificate of Russian Federation Tax Residency) | Hard copy |

# **Documents to be submitted by Holders of Eurobonds where the International Securities Depository has not made the List of Holders available**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Document Name | Permitted forms | Permitted submission methods | Notes |
| I. Documents evidencing the rights of the Holders of Eurobonds | | | | |
| 1. | An Application indicating:   * bank details for the transfer of payments on the Eurobonds; * Links to the official website of the authorized body that issued the license (permit) or included the International Securities Depository in the list (register) of organizations authorized to keep record of and transfer the ownership to securities. | Original | Hard copy  In electronic format  (if an EDI Agreement is signed) | To be provided in respect of each Eurobond payment. |
| 2. | Documents identifying the person confirming entitlement to the Eurobonds | | | |
| 2.1 | **Documents to be submitted by Individuals** | | | |
| 2.2.1 | **Details Form AA116** (Appendix to the Application) | Original | Hard copy | An individual's signature must be notarized or a sample of the individual's signature must be made in the presence of a NSD employee.  If the signature is authenticated in a foreign country, the document must be legalized in accordance with the established procedure (paragraphs 2.1, 2.3List). |
| 2.1.2 | Details Form АА106 (Appendix to the Application) | Original | Hard copy | To be submitted if there is an individual beneficial owner and/or beneficiary whose details are shown on the Details Form AA116. A separate Details Form has to be submitted for each individual beneficial owner/beneficiary. |
| 2.1.3 | ID documents | Original (for NSD employee to make and certify a copy) [Notarized Copy](#_Нотариальная_копия_–) (all pages) | Hard copy | Foreign nationals/stateless persons shall also submit to NSD the documents referred to in paragraph 2.6in the List. |
| 2.2 | **Documents to Be Submitted by Russian Resident Legal Entities** | | | |
| 2.2.1 | **Details Form АА001** (Appendix to the Application) | Original | Hard copy  In electronic format  (if an EDI Agreement is signed) |  |
| 2.2.2 | **Details Form АА101** (Appendix to the Application) | Original | Hard copy  In electronic format  (if an EDI Agreement is signed) |  |
| 2.2.3 | **Details Form АА106** (Appendix to the Application) | Original | Hard copy  In electronic format  (if an EDI Agreement is signed) | To be submitted if there is an individual beneficial owner and/or beneficiary whose details are shown on the Details Form AA101. A separate Details Form AA106 has to be submitted for each corporate beneficiary. |
| 2.2.4 | Details Form АА107 (Appendix to the Application) | Original | Hard copy  In electronic format  (if an EDI Agreement is signed) | To be submitted if there is a corporate beneficiary whose details are shown on the Details Form AA101. A separate Details Form AA107 has to be submitted for each corporate beneficiary. |
| 2.2.5 | **Constituent documents** of the Russian Resident Legal Entity that comply with the applicable Russian laws with amendments in force as at the date the documents are submitted to NSD. | [Notarized Copy](#_Нотариальная_копия_–)  Copy of the document certified by the registering authority | Hard copy | Legal entities having their legal status, purposes of incorporation and activities defined in interstate and intergovernmental treaties, legislation or regulations shall provide copies of such documents certified by an authorized person of the organization. |
| [Copy](#_Копия_–_документ,) (this includes a Document Copy received via the Bank of Russia/Federal Tax Service User Account | In electronic format  (if an EDI Agreement is signed) |
| 2.2.6 | **Document containing specimen signatures and a seal impression** (signature and seal card / specimen signature book / power of attorney containing a specimen signature of the attorney / Authorized Representative’s Details Form / signature and seal card in the form set out in Appendix 2 to the NSD List) | [Original](#_Оригинал_–_подлинник)  [Notarized Copy](#_Нотариальная_копия_–) | Hard copy |  |
| 2.2.7 | **Documents that support the authority** of the person acting on behalf of the Russian Resident Legal Entity without a power of attorney  *(such as minutes / decisions / resolutions to elect (appoint) the person)* | [Original](#_Оригинал_–_подлинник)  [Notarized Copy](#_Нотариальная_копия_–)  [Notarized Extract](#_Нотариальная_выписка_–_1)  [Extract from the Document](#_Выписка_из_документа_1) | Hard copy | The adoption of a resolution by the general meeting of shareholders and the list of company’s shareholders attending the meeting at the time of its adoption shall be confirmed in the manner required by [*Article 67.1 of the Russian Civil Code*](consultantplus://offline/ref=B5A3237287FEC4C590E4123635477BF3010278B409EF9936F37DAFE843B98A4FA3E5625ADAD273CEA0B5F73BD0187369B888C9BA8978K6k8H).  Where the company’s Articles of Association do not provide for a method of confirmation of resolutions passed, other than notarization, a resolution of the sole shareholder or of the general meeting of shareholders of a Russian limited liability company (OOO) regarding a method of confirmation of resolutions passed by the sole shareholder/general meeting, which is alternative to notarization, must also be notarized.  It shall not be required to submit a document that supports the authority of the person acting on behalf of the organization without a power of attorney, where the banking license of the Russian Resident Legal Entity being a credit institution has been revoked and the Russian Resident Legal Entity has been placed into administration. |
| [Copy](#_Копия_–_документ,) | Hard copy  In electronic format  (if an EDI Agreement is signed) |
| 2.2.8 | **Documents certifying identity** of persons authorized:  - to act on behalf of Resident Legal Entity without a power of attorney;  - to sign relevant documents on behalf of the Russian Resident Legal Entity. | [Original](#_Оригинал_–_подлинник) (to have a copy made and certified by a member of NSD’s staff)  [Notarized Copy](#_Нотариальная_копия_–) | Hard copy | Foreign nationals/stateless persons shall also submit to NSD the documents referred to in paragraph 2.6in the List. |
| [Copy](#_Копия_–_документ,) | In electronic format  (if an EDI Agreement is signed) | Only a Copy of a Notarized Copy of a document may be submitted in electronic format. |
| 2.2.9 | **Power of attorney** issued to persons authorized:  – to sign documents on behalf of Russian Resident Legal Entity. | [Original](#_Оригинал_–_подлинник) | Hard copy  In electronic format  (if an EDI Agreement is signed) | Only a power of attorney to sign electronic documents in NSD's EDI system may be submitted in electronic format. |
| [Notarized Copy](#_Нотариальная_копия_–) | Hard copy |  |
| 2.3 | **Documents to Be Submitted by Non-Resident Legal Entities** | | | |
| 2.3.1 | **Details Form АА001** (Appendix to the Application) | [Original](#_Оригинал_–_подлинник) | Hard copy |  |
| 2.3.2 | **Details Form АА101** (Appendix to the Application) | [Original](#_Оригинал_–_подлинник) | Hard copy |  |
| 2.3.3 | **Details Form АА106** (Appendix to the Application) | [Original](#_Оригинал_–_подлинник) | Hard copy | To be submitted if there is an individual beneficial owner and/or beneficiary whose details are shown on the Details Form AA101. |
| 2.3.4 | Details Form АА107 (Appendix to the Application) | [Original](#_Оригинал_–_подлинник) | Hard copy | To be submitted individually for each corporate beneficiary whose details appear on Details Form AA101. |
| 2.3.5 | **Documents** evidencing the legal status of organization in accordance with the laws of the Non-resident Legal Entity’s jurisdiction of incorporation | [Notarized Copy](#_Нотариальная_копия_–)  Copy of the document certified by the registering authority | Hard copy | These documents shall be:   * constitutional documents; * Document confirming state registration of Non-resident Legal Entity; * extract from the trade register of the Non-resident Legal Entity’s jurisdiction of incorporation issued no earlier than six (6) months prior to the date of its submission to NSD, or any other equivalent document issued by a state authority of that jurisdiction. |
| 2.3.6 | **Tax Certificate issued to international organization** confirming its registration with a tax authority in the Russian Federation | [Notarized Copy](#_Нотариальная_копия_–)  Copy of the document certified by the registering authority  [Copy](#_Копия_–_документ,) | Hard copy | The certificate must contain the Taxpayer Identification Number (INN).  To be submitted if available. |
| 2.3.7 | **Signature and seal card** (or, for credit institutions, a specimen signature book), or other document containing specimen signatures and a seal impression, as issued in accordance with the laws of the relevant foreign jurisdiction | [Original](#_Оригинал_–_подлинник)  [Notarized Copy](#_Нотариальная_копия_–) | Hard copy | The signatures and the authority of the authorized signatories must be certified by a notary public (if the authority to sign is granted to more than one person, their signatures must be certified by the same notary public).  Where a document is produced:  **in the Russian Federation**, it shall be produced in accordance with the Russian laws that govern notary activities;  **in accordance with the laws of the relevant foreign jurisdiction**, it must contain the following details: “Legal Entity name”, “Last Name and First Name”, “Specimen Signature”, “Seal Impression” (if available), “Issue Date”, and “Signature Certification”. |
| 2.3.8 | **Documents that support the authority** of the person acting on behalf of the Non-resident Legal Entity without a power of attorney  *(such as minutes / decisions / resolutions to elect (appoint) the person)* | [Original](#_Оригинал_–_подлинник)  [Notarized Copy](#_Нотариальная_копия_–)  [Notarized Extract](#_Нотариальная_выписка_–)  [Extract from the Document](#_Выписка_из_документа)  [Copy](#_Копия_–_документ,) ( [only for Non-resident Legal Entities which are residents of jurisdictions listed in paragraph 2.2 of the List)](#_Легализация_документов_не) | Hard copy |  |
| 2.3.9 | **Power of attorney** issued to persons authorized:  - to sign relevant documents on behalf of the Non-resident Legal Entity. | [Original](#_Оригинал_–_подлинник)  [Notarized Copy](#_Нотариальная_копия_–) | Hard copy |  |
| 2.3.10 | **Documents certifying identity** of persons authorized:  - to act on behalf of Non-resident Legal Entity without a power of attorney;  - to sign documents on behalf of the Non-resident Legal Entity. | [Notarized Copy](#_Нотариальная_копия_–) (all pages) | Hard copy | Foreign citizens / stateless persons shall additionally submit to NSD the documents referred to paragraph 2.6in the List. |
| 3. | One of the following documents confirming, as at the Record Date, the number of Eurobonds: | | | |
| 3.1 | Account statement for the purpose for prove of holding issued by the International Securities Depository | Original | Hard copy | The document (account statement) must include the following details:   1. International Securities Depository's full name and physical address; 2. in respect of the person for whom the account statement is submitted: if an individual – surname and given name, details of an identity document; if a legal entity – full name, address and (or) OGRN/registration number; 3. the date on which details of the number of securities are provided (must be the same as the Record Date); 4. securities parameters (ISIN code, securities name); 5. quantity of securities in units or in currency at face amount (FAMT); 6. information allowing to confirm that the Holder of Eurocbonds is the owner of the securities or other person exercising the rights to the securities.   The information required by paragraphs 2 and 6 may not be included in the document (account statement), if a document (agreement, letter, other document as Original or Notarized Copy) with such information, signed by an International Securities Depository’s official is submitted. |
| 3.2 | SWIFT МТ 535 message (Statement of Holdings), submitted by the International Securities Depository to its depositor (applicable to legal entities members of SWIFT messaging exchange | a document in respect of which a notary public in accordance with the notary law of the Russian Federation or a competent authority (person) of a foreign state certifies their equivalence to an electronic document | Hard copy | The document must include the following details:   1. SWIFT BIC of the sender; 2. SWIFT BIC of the legal entity for which the document is being provided; 3. the date on which details of the number of securities are provided (must be the same as the Record Date); 4. security parameters (ISIN code); 5. quantity of securities in units or in currency at face amount (FAMT); 6. account number for recording securities with the International Securities Depository.   A document (agreement, letter, other document in the form of an Original or a Notarized copy) signed by an Officer of the International Securities Depository must be also submitted to confirm that the Holder is the owner of the securities or other person exercising rights on the securities. |
| 3.3 | **Account statement by an international broker** who keeps records of securities and transfers rights to securities (combining brokerage and depository activities) | Original | Hard copy | The account statement must include the following details:   1. International broker's full name and physical address; 2. in respect of the person for whom the document is submitted: if an individual – surname and given name, details of an identity document; if a legal entity – full name, address and (or) Primary State Registration Number (OGRN)/registration number. 3. the date on which details of the number of securities are provided (must be the same as the Record Date); 4. securities parameters (ISIN code, securities name); 5. quantity of securities in units or in currency at face amount (FAMT); 6. information allowing to confirm that the Holder is the owner of the securities or other person exercising the rights to the securities; 7. data allowing to confirm that the securities of the person named in the account statement are not used by the broker and are held in the broker's account with an international organization.   The information required by paragraphs 2, 5-7 may not be included in the document (account statement), if a document (agreement, letter, other document as Original or Notarized Copy) with such information, signed by an international broker’s official is submitted. |
| 3.4 | Message from the bank-client system or from other electronic document transmission service of the International Securities Depository/international broker that records and transfers rights to securities (combining brokerage and depository business) | a document in respect of which a notary public in accordance with the notary law of the Russian Federation or a competent authority (person) of a foreign state certifies their equivalence to an electronic document | Hard copy | The document must include the following details:   1. details allowing to identify the International Securities Depository / international broker; 2. in respect of the person for whom the account statement is submitted: if an individual – surname and given name, details of an identity document; if a legal entity – full name, address and (or) OGRN/registration number; 3. the date on which details of the number of securities are provided (must be the same as the Record Date); 4. security parameters (ISIN code); 5. quantity of securities in units or in currency at face amount (FAMT); 6. account number for recording securities with the International Securities Depository / international broker; 7. information allowing to confirm that the Holder is the owner of the securities or other person exercising the rights to the securities; 8. data allowing to confirm that the securities of the person named in the account statement are not used by the broker and are held in the broker's account with an international organization.   The information required by paragraphs 2, 5-8 may not be included in the document (account statement, if a document (agreement, letter, other document as Original or Notarized Copy) with such information, signed by an International Securities Depository official/international broker official is submitted. |
| 3.4 | Other document provided by the International Securities Depository containing information on the number of Eurobonds registered in the Holder's Account. | Original | Hard copy |  |
| 4. | Documents confirming that Eurobonds referred to in [paragraph 3](consultantplus://offline/ref=75F2017CE1643B14E900CC258D67CF136CF7042C9EFD78B6F9BB20634EFC88BB8C15B18D4ED6107D17907E4BA8E1C4C52403298938317C24z6cCL) of this Section are on the accounts of all the International Securities Depositories with which the rights to the Eurobonds are recorded | Original | Hard copy | The documents stipulated in paragraph 3 of this Section of the List issued by the relevant International Securities Depository may be provided as documents confirming that the Eurobonds are on the accounts of all International Securities Depositary.  If the International Securities Depository refuses to issue the document, the refusal notification shall be provided. |
| 5. | Written waiver by the Holder of Eurobonds of all potential future complaints | Original | Hard copy | Submitted in NSD’s form agreed with the Ministry of Finance of the Russian Federation. |
| II. Record-keeping forms for tax purposes | | | | |
| **For individuals who are non-residents in Russia for tax purposes (in accordance with Article 207 of the Tax Code)** | | | | |
| 6. | Certificate of Tax Residency | Original  [Notarized Copy](#_Нотариальная_копия_–)  (for Certificate of non-Russia Tax Residency) | Hard copy | To be issued in accordance with the Certificate of Tax Residency Procedure (\*) |
| **International Collective Investment Entities** | | | | |
| 7. | Tax disclosure of fund investors, legal entities and individuals (in NSD form), signed by an authorised person | Original | Hard copy |  |
| Individual investors of the fund: | | | | |
| 8.1 | ID documents | [Notarized Copy](#_Нотариальная_копия_–) | Hard copy |  |
| 8.2 | Certificate of Tax Residency | Original  [Notarized Copy](#_Нотариальная_копия_–)  (for Certificate of non-Russia Tax Residency) | Hard copy | To be issued in accordance with the Certificate of Tax Residency Procedure (\*) |
| Original  Print-out of electronic certificate  (for a Certificate of Russian Federation Tax Residency) | Hard copy |

\***Certificate of Tax Residency Procedure**

**Russian Federation Tax Non-Resident Certificate**

The certificate of tax residency for Russian tax non-residents is issued by a foreign competent authority and shall meet the following requirements:

* contain the following or a closely related wording: "It is confirmed that from \_\_ to \_\_ (indicate the period), \_\_\_ is a person with permanent residence in (indicate the state) within the meaning of the Agreement (indicate the name of the international treaty) between the Russian Federation/USSR and (indicate the foreign state)";
* indicate the specific period in respect of which it is valid, or be dated by the year of income payment (in this case, the period of validity of the document will be the calendar year in which it was issued)
* It shall have a seal (stamp) of the competent (or authorised) (in the sense of the applicable double taxation treaty) authority of the foreign country and the signature of an authorised official of that authority.

Where a foreign authority/official which/who is an authorised authority/official within the meaning of the relevant treaty has delegated its powers to another authority(s)/individual(s), the taxpayer shall provide information confirming that delegation.

**Certificate of Russian Federation Tax Residency**

The Certificate of Russian Federation Tax Residency in hard copy is issued by the Interregional Inspectorate of the Federal Tax Service of Russia for Centralized Data Processing (form КНД 1120008). Original electronic certificate document is issued via the tax residency certification on-line service of the Federal Tax Service “Подтверждение статуса налогового резидента Российской Федерации” <https://service.nalog.ru/nrez/>. Original copies may be issued without any limit to their number. The Certificate of Tax Residency is issued by the Interregional Inspectorate of the Federal Tax Service of Russia for Centralized Data Processing for the current year not earlier than July 3 upon the individual's application/request.

Annex 1

Application

for the transfer of proceeds on Eurobonds

We hereby request NSD to transfer proceeds in Russian roubles on the Russian Eurobonds:

|  |  |
| --- | --- |
| Holder of the Eurobonds  *Legal entity: full/short name; Primary State Registration Number (OGRN)/registration number*  *Individual: name, surname, series and number of the identification document* |  |
| Holder type | * security owner * the person exercising the rights to the securities |
| ISIN of the Eurobonds |  |
| Type of payment on Eurobonds | * Coupon (interest) income * Face value * Partial face value |
| Record date |  |
| Payment date |  |
| Number of Eurobonds (in units)[[1]](#footnote-1) |  |
| Email address for notifications |  |
| Contact phone number |  |
| **Bank details of the Holder of Eurobonds for the transfer of proceeds on Eurobonds**  *(RUB account details with a Russian or foreign bank)* | |
| *For Russian bank account*  Beneficiary name  Beneficiary TIN  Beneficiary account  Beneficiary bank  Beneficiary bank BIC  Beneficiary bank correspondent account |  |
| *For account in foreign bank*  Beneficiary name  Beneficiary foreign bank account number (e.g. IBAN)  Foreign beneficiary bank  TIN (FCC) of the foreign beneficiary bank  Foreign bank's correspondent account in the Russian bank  Russian bank  BIC of the Russian bank  Russian bank correspondent account |  |
| **Link to the official website of the authorized body that issued the license (permit) or included the International Securities Depository in the list (register) of organizations authorized to keep record of and transfer the ownership to securities**  *(Completed individually for each International Securities Depository)* | |
| Full name of the International Securities Depository |  |
| Link to the official website of the competent authority |  |
| **If documents identifying the Holder are provided in the manner prescribed in paragraph 2.7 of the List** | |
| Documents identifying the Holder were submitted to NSD less than 1 (one) year ago, and no changes have occurred (including the relevant Details Forms) | * YES |
| **International Collective Investment Entities** | |
| Legal entity | * YES * NO |

|  |  |  |
| --- | --- | --- |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (company name/name, surname) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (signed) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (date)[[2]](#footnote-2) |

Appendix 2

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| --- | --- |
| Настоящим \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (полное наименование/ФИО держателя еврооблигаций Российской Федерации)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (документ о регистрации юридического лица/документ, удостоверяющий личность физического лица  в соответствии с личным законом держателя еврооблигаций Российской Федерации,)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (государство, определяющее личный закон держателя еврооблигаций Российской Федерации)  подтверждает, что соглашается принять исполнение обязательств по принадлежащим ему государственным ценным бумагам Российской Федерации, номинальная стоимость которых указана в иностранной валюте (ISIN\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, дата фиксации \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, далее – еврооблигации Российской Федерации), совершенное в рублях Российской Федерации, а также признает и заверяет, что:   * перечисление в его пользу в счет выплаты   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ купонного дохода / погашения номинальной стоимости (части номинальной стоимости)  по еврооблигациям Российской Федерации в рублях Российской Федерации является надлежащим и полным исполнением обязательств по указанным еврооблигация Российской Федерации;   * не имеет и не будет иметь в дальнейшем каких-либо претензий к Российской Федерации, если исполнение обязательств по принадлежащим ему еврооблигациям Российской Федерации будет произведено в рублях Российской Федерации в порядке и на условиях, предусмотренных Указом Президента Российской Федерации «О временном порядке исполнения перед резидентами и иностранными кредиторами государственных долговых обязательств Российской Федерации, выраженных в государственных ценных бумагах, номинальная стоимость которых указана в иностранной валюте» от 22 июня 2022 г. № 394 и принятыми в соответствии с ним актами Правительства Российской Федерации, решениями и официальными разъяснениями Министерства финансов Российской Федерации и (или) Центрального банка Российской Федерации.   В случае каких-либо расхождений между русской и английской версиями, текст на русском языке имеет преимущественную силу.  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ «\_\_\_\_\_»\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_г.  (Подпись и печать (при наличии)) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (full name of the holder of Eurobonds of the Russian Federation)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (legal entity registration document / ID document of an individualin accordance with the law of the jurisdiction of the holder of Eurobonds of the Russian Federation,)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (the state that determines the law of the jurisdiction of the holder of Eurobonds of the Russian Federation)  hereby confirms the consent to accept the fulfilment of obligations on government securities of the Russian Federation, the nominal value of which is indicated in foreign currency (ISIN\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, record date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, hereinafter referred to as Eurobonds of the Russian Federation), in roubles of the Russian Federation, and also acknowledges and certifies that:   * transfer of a payment of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ coupon income / redemption of the nominal value (part of the nominal value) on Eurobonds of the Russian Federation in roubles of the Russian Federation shall be deemed as the proper and complete fulfilment of obligations on the specified Eurobonds of the Russian Federation; * does not have and will not have in the future any claims against the Russian Federation, if the fulfilment of obligations on the Eurobonds of the Russian Federation is made in roubles of the Russian Federation in the manner and on the conditions provided for by the Decree of the President of the Russian Federation No. 394 dated 22 June 2022  “On the temporary procedure for executing the obligations to residents and foreign holders of the Russian Federations foreign currency denominated sovereign debt securities” and acts of the Government of the Russian Federation adopted in accordance with it, decisions and official explanations of the Ministry of Finance of the Russian Federation and (or) the Central Bank of the Russian Federation.   In case of any discrepancies between the Russian and English versions, the Russian version shall prevail.  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ «\_\_\_\_\_»\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_г.  (Signature and seal (if any)) |

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| **Appendix 3**  **Details Form AA116**  **INDIVIDUAL'S DETAILS FORM** | | |
| 1. **General information** | | |
| Surname, given name and *middle name (if any)* | Surname:  Given name:  Middle name: | |
| Date and place of birth | Date (DD.MM.YY):  Place of birth: | |
| Sex | * Male * Female | |
| Citizenship  *(list all the countries you are a citizen of)* | Citizenship:  *For each country citizenship* | |
| ID document details: | Document type:  Document series (if any) and number:  Issue date:  Issuing authority:  Subdivision code (if any): | |
| Details of a document evidencing a foreign citizen’s or stateless person’s right to stay (reside) in the Russian Federation (for Foreign citizens or stateless persons) | Document type:  Document series (if any) and number:  Effective date of the right to stay (reside):  Expiry date of the right to stay (reside): | |
| Residence permit  *(list all countries where you have a residence permit (if any)* | Residence permit:  *For each residence permit* | |
| Place of registration | Country:  Region:  City (town, etc.):  Street name:  House number:  Building number:  Apartment number: | |
| Place of stay address | Country:  Region:  City (town, etc.):  Street name:  House number:  Building number:  Apartment number: | |
| Taxpayer Number (INN)(*if applicable*) |  | |
| TIN *(if applicable)*  Social security ID number *(if the foreign jurisdiction does not assign TINs to taxpayers)* | Jurisdiction: TIN:  *For each jurisdiction*  Jurisdiction: ID:  *For each jurisdiction* | |
| SNILS *(required for Russian citizens)* |  | |
| Contact details (*if available*) | Telephone  Fax  E-mail  Mailing address | |
| **2. Identification of the CLIENT as a special category person** | | |
| 1. Are you 1) a foreign public official\*; or 2) an official of public international organizations\*\*; or 3) a person substituting for (holding) public office of the Russian Federation, office of the Board of Directors of the Central Bank of the Russian Federation, federal public service positions to which appointment and dismissal are performed by the Russian President or the Russian Government, positions in the Central Bank of the Russian Federation, state corporations and other organizations established by the Russian Federation under federal laws and listed among the positions determined by the President of the Russian Federation?  **(NO/YES)**  If you tick “YES” to the previous question, please indicate state the position held and the name and address of the employer: complete section 4 of this form.  2. Are you a family member with the categories mentioned in paragraph 1 (spouse or near of kin (ascendants and descendants (parents and children, grandparents and grandchildren), full and half siblings (having a common father or mother), adoptive parents and adopted children)?  **(NO/YES)**  If you tick “YES” to the previous question, please indicate the relationship to or status (spouse) and position, full name of the relative and position held, along with the name and address of the employer:  3. Do you perform transactions and/or deal with funds or other assets on behalf of the categories of persons mentioned in paragraphs 1-2?  **(NO/YES)**  If you tick “YES” to the previous question, please indicate the person on whose behalf you are acting:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \**Any person appointed or elected to hold any legislative, executive, administrative or judicial office in a foreign country and any person who performs any public function for a foreign country, including for a public agency or public enterprise.*  *\*\* International civil servant or any person authorized by such an organization to act on its behalf (for example, UN, IM, EC, EC institutions, OSCE, OAS, NATO and etc.);* | | |
| **3. Information on whether the CLIENT has a beneficial owner, representative, or a beneficiary** | | |
| Do you have an individual who is ultimately controlling your actions, either directly or indirectly (through a third party)?  *If you tick “YES”, please complete and submit the Details Form АА106.* | | * YES * NO |
| Does the Client plan to execute/execute transactions for the benefit of other person, such as under commission agency agreements, agency agreements, engagement agreements, trust agreements, etc. and/or when making settlements for a third party?  *If you tick “YES”, please complete and submit the Beneficiary’s Details Form. If more than one beneficiary, please complete a separate form for each beneficiary.* | | * YES * NO |
| Do you have a Representative when you are serviced by NSD?  ***If you tick “YES”, please complete and submit the Details Form АА106*** | | * YES * NO |
| **4. Information on the source of funds and/or other assets of the CLIENT\***  *\* to be completed if the Individual Client is a foreign public official (FPO), and in cases required by applicable laws and Bank of Russia regulations upon separate request.* | | |
| Please indicate the sources: | | |
| **5. Further Individual Client details\***  *\*to be completed where required by applicable laws and Bank of Russia regulations upon request.* | | |
| Purpose and intended nature of the relationship with NSD |  | |
| Business and financial activity purposes |  | |
| Financial position |  | |
|  |  | |
| Business reputation |  | |
| **6. Details Form completion date** |  | |

I hereby acknowledge that data on this form is correct and complete.

|  |  |  |
| --- | --- | --- |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (Name, surname) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (signed) |  |

1. To convert the number of Eurobonds expressed in a currency at face value into security units, you can divide this number by the face value of the Eurobond. [↑](#footnote-ref-1)
2. To be specified if the Application for transfer of proceeds on Eurobonds is submitted in hard copy and is not applicable if it is sent through NSD's EDI system [↑](#footnote-ref-2)