

# Dentons Moscow holds round table discussion on accounting for stock shrinkage in self-service stores

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April 2, 2014 – Dentons' Russian tax practice held a round table on accounting for stock shrinkage in self-service stores.

In 2013, Dentons' Russian tax practice, representing major retailers AUCHAN, ATAK, Dixy, Stockmann, and Hyperglobus, achieved one of the most notable victories since the introduction of the RF Tax Code in a dispute concerning accounting for loss of stock.

At the round table, **Dzhangar Dzhalchinov**, partner and head of the Dentons Russian tax practice, and **Anna Zvereva**, of counsel, discussed issues relating to the practical implementation of the conclusions in RF SAC Decision No. SAC-13048/13 of December 4, 2013, use of terminology for the purpose of claiming losses, preparation of internal and external documentation and confirming the justification of losses, the application of shrinkage norms and spoilage as part of natural loss of goods to self-service stores, etc.

The meeting was attended by representatives of the major Russian retailers.

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## Your Key Contacts



**Dzhangar Dzhalchinov**

Partner, Moscow

D +7 495 644 0500

[dzhangar.dzhalchinov@dentons.com](mailto:dzhangar.dzhalchinov@dentons.com)

## Media contact

**Amanda Lowe**

PR and Communications

Director, Europe

M +420 727 811 699

[amanda.lowe@dentons.com](mailto:amanda.lowe@dentons.com)

