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A multi-criteria approach to selecting an optimal portfolio of refinery upgrade projects under margin and tax regime uncertainty

Vladimir Korotin, Popov Victor, Tolokonsky Andrey, Rustam Islamov, Arseniy Ulchenkov



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Vladimir Korotin, Ph.d (Corresponding author)

Oil company RussNeft

69, Pyatnitskaya st., Moscow, Russia

Tel.: +7(495) 411-6309

E-mail: korotinvy@russneft.ru

Popov Victor, Ph.d.

Financial University under the Government of Russian Federation, 49 Leningradsky Prospekt, Moscow, Russia

Lomonosov Moscow State University, 1-2 Leninskiye Gory, Moscow, Russia e-mail: masterlu@mail.ru

Tolokonsky Andrey, Ph.d.

National Research Nuclear University «MEPhI» (Moscow Engineering Physics Institute)31, Kashirskoe highway, Moscow, Russia e-mail: toloconne@yandex.ru

International Centre for Nuclear Safety, Minatom of Russia,

2/8, Krasnoselskaya M. Street, Moscow, Russia

Tel.: +7 (499) 263-13-90

Rustam Islamov, Ph.d.

E-mail: rustam.t.islamov@gmail.com

Arseniy Ulchenkov

Head of Corporate Finance Department, Summa group,

E-mail: ulchenkov@mail.ru

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