

# Russian Federation

## A. Progress in the implementation of the minimum standard

The Russian Federation has 85 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Japan and Sweden, comply with the minimum standard.

The Russian Federation signed the MLI in 2017 and deposited its instrument of ratification on 18 June 2019. The MLI entered into force for Russia on 1 October 2019. The Russian Federation has not listed its agreements with Brazil, Germany, Namibia, North Macedonia and Switzerland but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Brazil, Germany and Switzerland. These agreements will therefore not, at this stage, be modified by the MLI. North Macedonia has listed its agreement with the Russian Federation under the MLI.

The Russian Federation has made a reservation under the MLI that delays its entry into effect after completing its internal procedures for this purpose for each of its listed agreements.<sup>117</sup> The Russian Federation notified that it completed its internal procedures for the entry into effect of the MLI with respect to its agreements with Australia, Austria, Belgium (old), Canada, Denmark, Finland, France, Iceland, India, Ireland, Israel, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, New Zealand, Norway, Poland, Qatar, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates and the United Kingdom on 30 April 2020, and with respect to its agreements with Cyprus\*, the Czech Republic, Indonesia, Kazakhstan, Korea, Portugal and Saudi Arabia on 26 November 2020.

The Russian Federation is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>118</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

## B. Implementation issues

As mentioned above, the Russian Federation has not listed its agreements with Namibia and North Macedonia under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

## Summary of the jurisdiction response – Russian Federation

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	

<sup>117</sup> The reservation was made under Article 35(7)(a) of the MLI.

<sup>118</sup> For its agreements listed under the MLI, the Russian Federation is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Russian Federation also opted for the simplified LOB under Article 7(6) of the MLI.

2	Algeria*	No	N/A	Yes	N/A	
3	Argentina	No	N/A	Yes	N/A	
4	Armenia	No	N/A	Yes	N/A	
5	Australia	No	N/A	Yes	N/A	
6	Austria	No	N/A	Yes	N/A	
7	Azerbaijan*	No	N/A	Yes	N/A	
8	Belarus*	No	N/A	Yes	N/A	
9	Belgium (old)	No	N/A	Yes	N/A	
10	Botswana	No	N/A	Yes	N/A	
11	Brazil	No	N/A	No	N/A	
12	Bulgaria	No	N/A	Yes	N/A	
13	Canada	No	N/A	Yes	N/A	
14	Chile	No	N/A	Yes	N/A	
15	China (People's Republic of)	No	N/A	Yes	N/A	
16	Croatia	No	N/A	Yes	N/A	
17	Cuba*	No	N/A	Yes	N/A	
18	Cyprus*	No	N/A	Yes	N/A	
19	Czech Republic	No	N/A	Yes	N/A	
20	Democratic People's Republic of Korea*	No	N/A	No	N/A	
21	Denmark	No	N/A	Yes	N/A	
22	Ecuador*	No	N/A	Yes	N/A	
23	Egypt	No	N/A	Yes	N/A	
24	Finland	No	N/A	Yes	N/A	
25	France	No	N/A	Yes	N/A	
26	Germany	No	N/A	No	N/A	
27	Greece	No	N/A	Yes	N/A	
28	Hong Kong (China)	No	N/A	Yes	N/A	
29	Hungary	No	N/A	Yes	N/A	
30	Iceland	No	N/A	Yes	N/A	
31	India	No	N/A	Yes	N/A	
32	Indonesia	No	N/A	Yes	N/A	
33	Iran*	No	N/A	No	N/A	
34	Ireland	No	N/A	Yes	N/A	
35	Israel	No	N/A	Yes	N/A	
36	Italy	No	N/A	Yes	N/A	
37	Japan	Yes	PPT and LOB	N/A	N/A	
38	Kazakhstan	No	N/A	Yes	N/A	
39	Korea	No	N/A	Yes	N/A	
40	Kuwait*	No	N/A	Yes	N/A	
41	Kyrgyzstan*	No	N/A	No	N/A	
42	Latvia	No	N/A	Yes	N/A	
43	Lebanon*	No	N/A	Yes	N/A	
44	Lithuania	No	N/A	Yes	N/A	
45	Luxembourg	No	N/A	Yes	N/A	
46	Malaysia	No	N/A	Yes	N/A	
47	Mali*	No	N/A	No	N/A	
48	Malta	No	N/A	Yes	N/A	
49	Mexico	No	N/A	Yes	N/A	
50	Moldova*	No	N/A	Yes	N/A	
51	Mongolia	No	N/A	Yes	N/A	
52	Montenegro	No	N/A	Yes	N/A	

53	Morocco	No	N/A	Yes	N/A	
54	Namibia	No	N/A	No	N/A	
55	Netherlands	No	N/A	Yes	N/A	
56	New Zealand	No	N/A	Yes	N/A	
57	North Macedonia	No	N/A	No	N/A	
58	Norway	No	N/A	Yes	N/A	
59	Philippines*	No	N/A	Yes	N/A	
60	Poland	No	N/A	Yes	N/A	
61	Portugal	No	N/A	Yes	N/A	
62	Qatar	No	N/A	Yes	N/A	
63	Romania	No	N/A	Yes	N/A	
64	Saudi Arabia	No	N/A	Yes	N/A	
65	Serbia	No	N/A	Yes	N/A	
66	Singapore	No	N/A	Yes	N/A	
67	Slovak Republic	No	N/A	Yes	N/A	
68	Slovenia	No	N/A	Yes	N/A	
69	South Africa	No	N/A	Yes	N/A	
70	Spain	No	N/A	Yes	N/A	
71	Sri Lanka	No	N/A	Yes	N/A	
72	Sweden	Yes	PPT alone	N/A	N/A	
73	Switzerland	No	N/A	No	N/A	
74	Syrian Arab Republic*	No	N/A	No	N/A	
75	Tajikistan*	No	N/A	No	N/A	
76	Thailand	No	N/A	Yes	N/A	
77	Turkey	No	N/A	Yes	N/A	
78	Turkmenistan*	No	N/A	No	N/A	
79	Ukraine	No	N/A	Yes	N/A	
80	United Arab Emirates	No	N/A	Yes	N/A	
81	United Kingdom	No	N/A	Yes	N/A	
82	United States	No	N/A	Yes	N/A	
83	Uzbekistan*	No	N/A	No	N/A	
84	Venezuela*	No	N/A	Yes	N/A	
85	Viet Nam	No	N/A	Yes	N/A	



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