Russia

The Russian Federation ("Russia") has met all aspects of the terms of reference (OECD, 2021[3]) (ToR) for the calendar year 2020 (year in review), and no recommendations are made.

Russia can legally issue five types of rulings within the scope of the transparency framework.

In practice, Russia issued rulings within the scope of the transparency framework as follows:

Type of ruling	Number of rulings
Past rulings	1
Future rulings in the period 1 April 2016 – 31 December 2016	0
Future rulings in the calendar year 2017	0
Future rulings in the calendar year 2018	0
Future rulings in the calendar year 2019	0
Future rulings in the year in review	0

As no exchanges were required to take place during the year in review, no peer input was received in respect of the exchanges of information on rulings received from Russia.

A. The information gathering process (ToR I.A)

943. Russia can legally issue five types of rulings within the scope of the transparency framework: (i) preferential regimes;[1] (ii) cross-border unilateral APAs and any other cross-border unilateral tax rulings (such as an advance tax ruling) covering transfer pricing or the application of transfer pricing principles; (iii) rulings providing for unilateral downward adjustments; (iv) permanent establishment rulings; and (iv) related party conduit rulings.

944. For Russia, past rulings are any tax rulings within scope that are issued either: (i) on or after 1 January 2014 but before 1 April 2016; or (ii) on or after 1 January 2010 but before 1 January 2014, provided they were still in effect as at 1 January 2014. Future rulings are any tax rulings within scope that are issued on or after 1 April 2016.

945. In the prior years' peer review reports, it was determined that Russia's undertakings to identify past and future rulings and all potential exchange jurisdictions were sufficient to meet the minimum standard. In addition, it was determined that Russia's review and supervision mechanism was sufficient to meet the minimum standard. Russia's implementation remains unchanged, and therefore continues to meet the minimum standard.

946. Russia has met all of the ToR for the information gathering process and no recommendations are made.

B. The exchange of information (ToR II.B)

947. Russia has international agreements permitting spontaneous exchange of information, including being a party to (i) the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011[4]) ("the Convention") and (ii) bilateral agreements in force with 84 jurisdictions.[2]

948. As Russia was not required to exchange any information on rulings for the year in review, no data on the timeliness of exchanges can be reported.

949. In the prior years' peer review reports, it was determined that Russia's process for the completion and exchange of templates were sufficient to meet the minimum standard. With respect to past rulings, no further action was required. Russia's implementation in this regard remains unchanged and therefore continues to meet the minimum standard.

950. Russia has the necessary legal basis for spontaneous exchange of information, a process for completing the templates in a timely way and has completed all exchanges. Russia has met all of the ToR for the exchange of information process and no recommendations are made.

C. Statistics (ToR IV)

951. As no exchanges were required to take place during the year in review, no statistics can be reported.

D. Matters related to intellectual property regimes (ToR I.A.1.3)

952. Russia does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015[1]) were imposed.

Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.

References

OECD (2021), *BEPS Action 5 on Harmful Tax Practices - Terms of Reference and Methodology for the Conduct of the Peer Reviews of the Action 5 Transparency Framework*, OECD Publishing, Paris, http://www.oecd.org/tax/beps/beps-action-5-harmful-tax-practices-peer-review-transparency-framework.pdf. [3]

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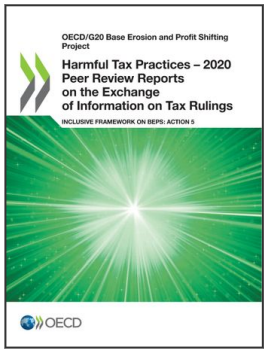
OECD (ed.) (2017b), *Harmful Tax Practices - 2017 Progress Report on Preferential Regimes*, OECD Publishing, Paris, http://dx.doi.org/10.1787/9789264283954-en. [2]

OECD/Council of Europe (2011), *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol*, OECD Publishing, Paris, https://dx.doi.org/10.1787/9789264115606-en. [4]

Notes

[1] With respect to the following preferential regimes: 1) Special economic/industry zones.

[2] Participating jurisdictions to the Convention are available here: www.oecd.org/tax/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm. Russia also has bilateral agreements with Albania, Algeria, Argentina, Armenia, Australia, Austria, Azerbaijan, Belarus, Belgium, Botswana, Bulgaria, Canada, Chile, China (People's Republic of), Croatia, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Denmark, Ecuador, Egypt, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Kazakhstan, Korea, Kuwait, Kyrgyzstan, Latvia, Lebanon, Lithuania, Luxembourg, Malaysia, Mali, Malta, Morocco, Mexico, Moldova, Mongolia, Montenegro, Namibia, Netherlands, New Zealand, Nigeria, North Macedonia, Norway, Philippines, Poland, Portugal, Qatar, Romania, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Syrian Arab Republic, Tajikistan, Thailand, Turkey, Turkmenia, Ukraine, United Arab Emirates, United Kingdom, United States, Uzbekistan, Venezuela and Viet Nam.



From:

Harmful Tax Practices – 2020 Peer Review Reports on the Exchange of Information on Tax Rulings

Inclusive Framework on BEPS: Action 5

Access the complete publication at:

https://doi.org/10.1787/f376127b-en

Please cite this chapter as:

OECD (2021), "Russia", in *Harmful Tax Practices – 2020 Peer Review Reports on the Exchange of Information on Tax Rulings: Inclusive Framework on BEPS: Action 5* , OECD Publishing, Paris.

DOI: https://doi.org/10.1787/b3f93408-en

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