

# 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. Thirty-six of those agreements 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 Russian Federation on 1 October 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The Russian Federation has not listed its agreements with Brazil, Germany, Namibia, North Macedonia and Switzerland under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. North Macedonia has listed the agreement with the Russian Federation under the MLI. North Macedonia has listed its agreement with Russian Federation under the MLI.

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. The Russian Federation reserved the right to delay the entry into effect of the provisions of the MLI until the Russian Federation has completed its internal procedures for this purpose with respect to each of its listed agreements.<sup>142</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, 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 indicated in its response to the Peer Review questionnaire that steps had been taken (other than under the MLI) to implement the minimum standard in the agreements with Brazil, Germany and Switzerland.

The Russian Federation further indicated in its response to the Peer Review questionnaire that the agreements with Namibia and North Macedonia do not give rise to material treaty-shopping concerns for the Russian Federation.

The Russian Federation is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>143</sup>

## B. Conclusion

The Russian Federation is encouraged to complete (and notify that it has completed) its internal procedures for the entry into effect of the MLI with respect to its agreements that are covered tax agreements under the MLI and for which no such notification has yet been made.

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<sup>142</sup> The reservation was made under Article 35(7)(a) of the MLI.

<sup>143</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 has also adopted for the simplified LOB under Article 7(6) of the MLI.

North Macedonia as listed its agreement with Russian Federation under the MLI, which amounts to a request to implement the minimum standard.

## Recommendation

It is recommended that the Russian Federation formulates a plan for the implementation of the minimum standard in its agreement for which no steps have yet been taken and that was concluded with a member of the BEPS Inclusive Framework (North Macedonia).

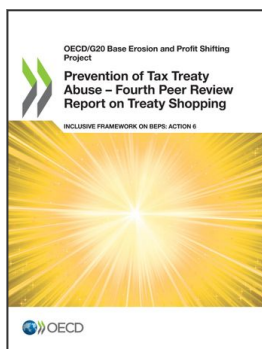
### Summary of the jurisdiction response – Russian Federation

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Algeria*	No	No	
3	Argentina	No	Yes MLI	PPT+LOB
4	Armenia	No	Yes MLI	PPT+LOB
5	Australia	Yes MLI		PPT
6	Austria	Yes MLI		PPT
7	Azerbaijan*	No	No	
8	Belarus	No	No	
9	Belgium	Yes MLI		PPT
10	Botswana	No	No	
11	Brazil	No	No	PPT
12	Bulgaria	No	Yes MLI	PPT+LOB
13	Canada	Yes MLI		PPT
14	Chile	No	Yes MLI	PPT+LOB
15	China (People's Republic of)	No	Yes MLI	PPT
16	Croatia	No	Yes MLI	PPT
17	Cuba*	No	No	
18	Cyprus*	Yes MLI		PPT
19	Czech Republic	Yes MLI		PPT
20	Denmark	Yes MLI		PPT+LOB
21	Ecuador*	No	No	
22	Egypt	No	Yes MLI	PPT
23	Finland	Yes MLI		PPT
24	France	Yes MLI		PPT
25	Germany	No	No	PPT
26	Greece	No	Yes MLI	PPT+LOB
27	Hong Kong (China)	No	Yes MLI	PPT+LOB
28	Hungary	No	Yes MLI	PPT
29	Iceland	Yes MLI		PPT+LOB
30	India	Yes MLI		PPT+LOB
31	Indonesia	Yes MLI		PPT
32	Ireland	Yes MLI		PPT
33	Israel	Yes MLI		PPT
34	Italy	No	Yes MLI	PPT
35	Japan	Yes other		PPT+LOB
36	Kazakhstan	Yes MLI		PPT+LOB

37	Korea	Yes MLI		PPT
38	Kuwait*	No	Yes MLI	PPT
39	Latvia	Yes MLI		PPT
40	Lebanon*	No	No	
41	Lithuania	Yes MLI		PPT
42	Luxembourg	Yes MLI		PPT
43	Malaysia	No	Yes MLI	PPT
44	Malta	Yes MLI		PPT
45	Mexico	No	Yes MLI	PPT+LOB
46	Moldova*	No	No	
47	Mongolia	No	No	
48	Montenegro	No	No	
49	Morocco	No	Yes MLI	PPT
50	Netherlands	Yes MLI		PPT
51	New Zealand	Yes MLI		PPT
52	Norway	Yes MLI		PPT+LOB
53	Philippines*	No	No	
54	Poland	Yes MLI		PPT
55	Portugal	Yes MLI		PPT
56	Qatar	Yes MLI		PPT
57	Romania	No	Yes MLI	PPT
58	Saudi Arabia	Yes MLI		PPT
59	Serbia	Yes MLI		PPT
60	Singapore	Yes MLI		PPT
61	Slovak Republic	Yes MLI		PPT+LOB
62	Slovenia	Yes MLI		PPT
63	South Africa	No	Yes MLI	PPT
64	Spain	No	Yes MLI	PPT
65	Sri Lanka	No	No	
66	Sweden	Yes other		PPT
67	Switzerland	No	No	PPT
68	Thailand	No	No	
69	Turkey	No	Yes MLI	PPT
70	Ukraine	Yes MLI		PPT
71	United Arab Emirates	Yes MLI		PPT
72	United Kingdom	Yes MLI		PPT
73	United States	No	No	
74	Venezuela*	No	No	
75	Viet Nam	No	No	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Democratic People's Republic of Korea*	No
2	Iran*	No
3	Kyrgyzstan*	No
4	North Macedonia	Yes
5	Mali*	No
6	Namibia	Yes
7	Syrian Arab Republic*	No
8	Tajikistan*	No
9	Turkmenistan*	No
10	Uzbekistan*	No



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