

## Russia

Last update: 12 October 2006

<b>Items</b>	<b>Contents</b>
<b>Competent Authority</b>	<p><i>Mr. Mikhail Motorin</i> Director, Tax and Customs Policy Department, Ministry of Finance</p> <p><i>Mr. Dmitry Nikolaev</i> Head, International Taxation Division, Tax and Customs Policy Department, Ministry of Finance 9 Ilyinka Street /Moscow 109097 /Russian Federation</p> <p>Telephone: 7 095 298 56 32/ 7 095 298 42 71/ 7 095 298 42 75 Telefax: 7 095 298 38 11 E-mail: Intertax@list.ru</p>
<b>Organization</b>	<p>General policy matters, negotiation and application of tax treaties, including double taxation cases and mutual agreement procedure are dealt with by: International Taxation Division, Tax and Customs Policy Department, Ministry of Finance</p>
<b>Scope of MAP</b>	<ul style="list-style-type: none"> <li>- Relief of double taxation for specific taxpayer</li> <li>- Interpretation of DTC article</li> </ul>
<b>Domestic guidelines &amp; administrative arrangements</b>	<p>No domestic guidelines</p>
<b>Time for filing</b>	<p>In accordance with respective DTC</p>
<b>Form of request</b>	<p>No specific form</p>
<b>Documentation requirement</b>	<p>No special requirement</p>
<b>User fees</b>	<p>None</p>
<b>Tax collection / penalty / interest</b>	<p>Normal principles apply</p>
<b>Other dispute resolution mechanisms</b>	<p>None</p>
<b>Government Website</b>	<p><a href="http://www.minfin.ru">http://www.minfin.ru</a> (Russian)</p>

