Information on Residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

Tax residency status may be granted to:

1) individuals who spend 183 calendar days (or more) within a tax period – a calendar year - in the Russian Federation (tax residency certificates for eligible individuals-taxpayers may be issued every year after July the 3-rd);

2) individual entrepreneurs registered with tax authorities and paying Russian taxes listed in relevant double tax treaties;

Legal references:

- Article 207, paragraph 2, of the Tax Code of the Russian Federation;

Since February 18, 2008 tax residency certificates are issued by the FTS of Russia Inter-Regional Inspectorate for Centralized Data Processing / МИ ФНС России по ЦОД (hereinafter – the Inspectorate for CDP).

Applications for tax residency certificates (with all required enclosures) are reviewed within 30 calendar days upon delivery to the Inspectorate for CDP.

Applications may be filed by post either to the Inspectorate for CDP or to the FTS of Russia.

The list of documents to apply for a tax residency certificate for individuals and individual entrepreneurs:

a. Application in a simple language letter indicating:
   - calendar year for which the certificate is required;
   - country where the certificate is to be presented;
   - applicant’s address and full name;
   - INN (Taxpayer Personal Identification Number in Russia);
   - OGRNIP (Primary State Registration Number of an Individual Entrepreneur) - * for individual entrepreneurs only;
   - list of enclosures.

b. Copies of documents proving the receipt of income from sources in another State, e.g.:
   - contract;
• shareholders meeting decision to distribute dividends;
• documents underlined the right to receive pension from another State;
• other documents.

c. **Filled Form with the time chart spent in the Russian Federation.**

d. **Russian citizens are required to enclose** copies of all pages of civil (domestic) and foreign (travel) passports.

e. **Non-Russian citizens are required to enclose copies of:**
   • all passport pages;
   • residence registration in the Russian Federation;
   • residence permit (if applicable).

**Where to file:**

The Inspectorate for CDP

125373, Russia, Moscow, Pokhodniy proezd,

housing premises 3, building 2

or

The FTS of Russia

127381, Russia, Moscow, Neglinnaya street 23

**Link to information on tax residency on FTS of Russia web-portal:**


**Section II – Criteria for Entities to be considered a tax resident**

Tax residency status may be granted to:

1) **companies incorporated in Russia;**

2) **international organizations with headquarters in Russia.**

**Legal references:**

• Article 246.2, paragraph 1, of the Tax Code of the Russian Federation.

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Applications for tax residency certificates (with all required enclosures) are reviewed within 30 calendar days upon delivery to the Inspectorate for CDP.

Applications may be filed by post either to the Inspectorate for CDP or to the FTS of Russia.

The list of documents to apply for a tax residency certificate for Russian companies and international organizations:

a. Application on company’s / international organization letterhead indicating:
   - full name, actual address, INN (Taxpayer Personal Identification Number in Russia), KPP (Tax Registration Event Code), OGRN (Principle State Registration Number);
   - calendar year for which the certificate is required;
   - country where the certificate is to be presented;
   - list of enclosures.

Application must be signed by company’s / international organization senior executive or an authorized representative.

b. Copies of documents proving the receipt of income from sources in another State, e.g.:
   - contract;
   - shareholders meeting decision to distribute dividends.

These documents also must be verified by company’s / international organization top executive or an authorized representative.

Where to file:

The Inspectorate for CDP

125373, Russia, Moscow, Pokhodniy proezd,

housing premises 3, building 2

or

The FTS of Russia

127381, Russia, Moscow, Neglinnaya street 23

Link on information on tax residency on FTS of Russia web-portal:

http://www.nalog.ru/eng/exchinf/taxstat/
### Section III – Entity types that are as a rule not considered tax residents

Mutual investment funds (known as PIFs), unlimited partnership and trust partnership are considered fiscally transparent under Russian legislation and are taxed on the level of funds’ investors.

### Section IV – Contact point for further information

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