

## **Russian Federation**

### **Status of List of Reservations and Notifications at the Time of Signature**

This document contains a provisional list of expected reservations and notifications to be made by Russian Federation pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### ***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Russian Federation wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Russian Federation and the Government of the Republic of Argentina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Argentina	Original	10-10-2001	16-10-2012
2	Agreement between The Government of the Russian Federation and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital <sup>1</sup>  Соглашение между Правительством Российской Федерации и Правительством Республики Армения об устранении двойного налогообложения на доходы и имущество	Armenia	Original	28-12-1996	17-03-1998
			Amending Instrument	24-10-2011	15-04-2013
3	Agreement between the Government of the Russian Federation and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Australia	Original	07-09-2000	17-12-2003
4	Convention between the Government of the Russian Federation and the Government of the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Austria	Original	13-04-2000	30-12-2002
5	Agreement between the Government of the Russian Federation and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation with respect to taxes on income and on capital <sup>2</sup>	Azerbaijan	Original	03-07-1997	03-07-1998

<sup>1</sup> Non-official translation. The DTA between the Russian Federation and the Republic of Armenia was concluded in the Russian and Armenian languages.

<sup>2</sup> Non-official translation. The DTA between the Russian Federation and the Republic of Azerbaijan was concluded in the Russian and Azerbaijani languages.

	Соглашение между Правительством Российской Федерации и Правительством Азербайджанской Республики об избежании двойного налогообложения в отношении налогов на доходы и имущество				
6	Convention entre le Gouvernement de la Fédération de Russie et le Gouvernement du Royaume de Belgique tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Belgium	Original	16-06-1995	26-06-2000
7	Convention between the Russian Federation and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Belgium (new)	Original	19-05-2015	N/A
8	Convention between the Government of the Russian Federation and the Government of the Federative Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brazil	Original	22-11-2004	N/A
9	Agreement between the Government of the Russian Federation and the Republic of Bulgaria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital <sup>3</sup>  Соглашение между Правительством Российской Федерации и Правительством Республики Болгария об избежании двойного налогообложения в отношении налогов на доходы и имущество	Bulgaria	Original	08-06-1993	08-12-1995
10	Agreement between the Government of the Russian Federation and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	05-10-1995	05-05-1997
11	Convention between the Government of the Russian Federation and the Government of the Republic of Chile	Chile	Original	19-11-2004	23-03-2012

<sup>3</sup> Non-official translation. The DTA between the Russian Federation and the Republic of Bulgaria was concluded in the Russian and Bulgarian languages.

	for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital				
12	Agreement between the Government of the Russian Federation and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	13-10-2014	09-04-2016
			Amending Instrument	08-05-2015	09-04-2016
13	Agreement between the Government of the Russian Federation and the Government of the Republic of Croatia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Croatia	Original	02.10.1995	19.04.1997
14	Agreement between the Government of the Russian Federation and the Government of the Republic of Cyprus for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Cyprus	Original	05-12-1998	17-08-1999
			Amending Instrument	07-10-2010	02-04-2012
15	Convention between the Government of the Russian Federation and the Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	17-11-1995	18-07-1997
			Amending Instrument	27-04-2007	17-04-2009
16	Convention between the Government of the Russian Federation and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Denmark	Original	08-02-1996	27-04-1997
17	Agreement between the Government of the Russian Federation and the Government of the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Egypt	Original	23-09-1997	06-12-2000
18	Agreement between the Government of the Russian Federation and the Government of the Republic of Finland for the Avoidance of Double Taxation with respect to Taxes on Income	Finland	Original	04-05-1996	14-12-2002
			Amending Instrument	14-04-2000	29-12-2002
19	Convention entre le Gouvernement de la Federation de Russie et le Gouvernement de la Republique	France	Original	26-11-1996	09-02-1999

	Française en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune				
20	Agreement between the Russian Federation and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital <sup>4</sup>  Соглашение между Российской Федерацией и Федеративной Республикой Германия об избежании двойного Налогообложения в отношении налогов на доходы и имущество	Germany	Original	29-05-1996	30-12-1996
			Amending Instrument	15-10-2007	15-05-2009
21	Convention between the Government of the Russian Federation and the Government of the Hellenic Republic for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Greece	Original	26-06-2000	13-12-2007
22	Agreement between the Government of the Russian Federation and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	18-01-2016	29-07-2016
23	Convention between the Russian Federation and the Republic of Hungary for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Hungary	Original	01-04-1994	03-11-1997
24	Convention between the Government of the Russian Federation and the Government of the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Iceland	Original	26-11-1999	21-07-2003
25	Agreement between the Government of the Russian Federation and the Government of the Republic of India for the Avoidance of Double Taxation with Respect to Taxes on Income	India	Original	25-03-1997	11-04-1998
26	Agreement between the Government of the Russian Federation and the	Indonesia	Original	12-03-1999	17-12-2002

<sup>4</sup> Non-official translation. The DTA between the Russian Federation and the Federal Republic of Germany was concluded in the Russian and German languages.

	Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
27	Agreement between the Government of the Russian Federation and the Government of Ireland for the Avoidance of Double Taxation with Respect to Taxes on Income	Ireland	Original	29-04-1994	07-07-1995
28	Convention between the Government of the Russian Federation and the Government of the State of Israel for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	25-04-1994	07-12-2000
29	Convention between the Government of the Russian Federation and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Italy	Original	09-04-1996	30-11-1998
			Amending Instrument	13-06-2009	01-06-2012
30	Convention between the Government of the Russian Federation and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with regard to Taxes on Income and Capital <sup>5</sup>  Конвенция между Правительством Российской Федерации и Правительством Республики Казахстан об устранении двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал	Kazakhstan	Original	18-10-1996	29-07-1997
31	Convention between the Government of the Russian Federation and the Government of the Republic of Korea for the Avoidance of Double Taxation with respect to Taxes on Income	Korea (Rep.)	Original	19-11-1992	24-08-1995
32	Agreement between the Russian Federation and the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kuwait	Original	09-02-1999	03-01-2003

<sup>5</sup> Non-official translation. The DTA between the Russian Federation and the Republic of Kazakhstan was concluded in the Russian and Kazakh languages.

33	Agreement between the Government of the Russian Federation and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Latvia	Original	20-12-2010	06-11-2012
34	Convention between the Government of the Russian Federation and the Government of the Lebanese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Lebanon	Original	07-04-1997	16-04-2000
35	Agreement between the Government of the Russian Federation and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Lithuania	Original	29-06-1999	05-05-2005
36	Convention entre la Federation de Russie et le Grand-Duche de Luxembourg tendant a eviter les doubles impositions et a prevenir l'evasion fiscale en matiere d'impots sur le revenu et sur la fortune	Luxemburg	Original	28-06-1993	07-05-1997
			Amending Instrument	21-11-2011	30-07-2013
37	Agreement between the Government of the Union of Soviet Socialist Republics and the Government of Malaysia for the Avoidance of Double Taxation with respect to Taxes on Income	Malaysia	Original	31-07-1987	04-07-1988
38	Convention between the Government of the Russian Federation and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	24-04-2013	22-05-2014
39	Agreement between the Government of the Russian Federation and the Government of the United Mexican States for the Avoidance of Double Taxation with respect to Taxes on Income	Mexico	Original	07-06-2004	02-04-2008
40	Agreement between the Government of the Russian Federation and the Government of the Republic of Moldova for the Avoidance of Double Taxation	Moldova	Original	12-04-1996	06-06-1997

	of Income and Property and for the Prevention of Fiscal Evasion <sup>6</sup>  Соглашение между Правительством Российской Федерации и Правительством Республики Молдова об избежании двойного налогообложения доходов и имущества и предотвращении уклонения от уплаты налогов				
41	Agreement between the Government of the Russian Federation and the Government of Mongolia for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Mongolia	Original	05-04-1995	22-05-1997
42	Convention entre le Gouvernement de la Fédération de Russie et le Gouvernement du Royaume du Maroc en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune	Morocco	Original	04-09-1997	31-08-1999
43	Agreement between the Government of the Russian Federation and the Government of the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property	Netherlands	Original	16-12-1996	27-08-1998
44	Agreement between the Government of the Russian Federation and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	New Zealand	Original	05-09-2000	04-07-2003
45	Convention between The Russian Federation and The Kingdom of Norway For the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Norway	Original	26-03-1996	20-12-2002
46	Convention between the Government of the Russian Federation and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Philippines	Original	26-04-1995	12-09-1997

<sup>6</sup> Non-official translation. The DTA between the Russian Federation and the Republic of Moldova was concluded in the Russian and Moldovan languages.

47	Convention between the Government of the Russian Federation and the Government of the Republic of Poland for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Poland	Original	22-05-1992	22-02-1993
48	Convention between the Government of the Russian Federation and the Government of the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	29-05-2000	11-12-2002
49	Agreement between the Government of the Russian Federation and the Government of the State of Qatar for the Avoidance of Double Taxation with respect to Taxes on Income	Qatar	Original	20-04-1998	05-09-2000
50	Convention between the Government of the Russian Federation and the Government of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Romania	Original	27-09-1993	11-08-1995
51	Convention between the Government of the Russian Federation and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income and on Capital	Saudi Arabia	Original	11-02-2007	01-02-2010
52	Convention between the Government of the Russian Federation and the Government of the Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Serbia	Original	12-10-1995	09-07-1997
53	Agreement between the Government of the Russian Federation and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	09-09-2002	16-01-2009
			Amending Instrument	17-11-2015	25-11-2016
54	Agreement between the Government of the Russian Federation and the Government of the Slovak Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital <sup>7</sup>	Slovak Republic	Original	24-06-1994	01-05-1997

55	Convention between the Government of the Russian Federation and the Government of the Republic of Slovenia for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Slovenia	Original	29-09-1995	20-04-1997
56	Agreement between the Government of the Russian Federation and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	27-11-1995	26-06-2000
57	Convention between the Government of the Russian Federation and the Government of the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Spain	Original	16-12-1998	13-06-2000
58	Agreement between the Government of the Russian Federation and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sri Lanka	Original	02-03-1999	29-12-2002
59	Agreement between the Russian Federation and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Switzerland	Original	15-11-1995	18-04-1997
			Amending Instrument	24-09-2011	09-11-2012
60	Convention between the Government of the Russian Federation and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	23-09-1999	15-01-2009
61	Agreement between the Government of the Russian Federation and the Government of the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income	Turkey	Original	15-12-1997	31-12-1999
62	Agreement between the Government of the Russian Federation and the Government of Ukraine for the Avoidance of Double Taxation (with	Ukraine	Original	08-02-1995	03-08-1999

<sup>7</sup> Non-official translation. The DTA between the Russian Federation and the Slovak Republic was concluded in the Russian and Slovak languages.

	respect to) of Income and Property (Capital) and the Prevention of Fiscal Evasion <sup>8</sup>  Соглашение между Правительством Российской Федерации и Правительством Украины об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов				
63	Agreement between the Government of the Russian Federation and the Government of the United Arab Emirates on Taxation of Income from Investments of the Contracting States or their Financial and Investment Institutions	United Arab Emirates	Original	07-12-2011	23-06-2013
64	Convention between the Government of the Russian Federation and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Kingdom	Original	15-02-1994	18-04-1997
65	Convention between the Russian Federation and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	United States	Original	17-06-1992	16-12-1993
66	Agreement between the Government of the Russian Federation and the Government of the Socialist Republic of Vietnam and for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	27-05-1993	21-03-1996

<sup>8</sup> Non-official translation. The DTA between the Russian Federation and Ukraine was concluded in the Russian and Ukrainian languages.

## Article 4 – Dual Resident Entities

### *Reservation*

Pursuant to Article 4(3)(b) of the Convention, Russian Federation reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 4(3) + 4(4)
2	Armenia	Article 4(3)
11	Chile	Article 4(3)
14	Cyprus	Article 4(3) + 4(4)
17	Egypt	Article 4(3)+4(4)
18	Finland	Article 4(3)
24	Iceland	Article 4(3)
26	Indonesia	Article 4(3)
28	Israel	Article 4(3)
30	Kazakhstan	Article 4(3)
33	Latvia	Article 4(3)
35	Lithuania	Article 4(3)
36	Luxemburg	Article 4(4)
38	Malta	Article 4(3)
39	Mexico	Article 4(3)
45	Norway	Article 4(3) + 4(4)
53	Singapore	Article 4(3)
58	Sri Lanka	Article 4(3)
65	United States	Article 4(3) + 4(4)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, Russian Federation considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Australia	Article 4(4)
4	Austria	Article 4(3)
5	Azerbaijan	Article 4(3)
6	Belgium	Article 4(3)
7	Belgium (new)	Article 4(3)
8	Brazil	Article 4(3)
9	Bulgaria	Article 4(3)
10	Canada	Article 4(3)
12	China	Article 4(3)

13	Croatia	Article 4(3)
15	Czech Republic	Article 4(3)
16	Denmark	Article 4(3)
19	France	Article 4(3) + 4(4)
20	Germany	Article 4(3)
21	Greece	Article 4(3)
22	Hong Kong	Article 4(3)
23	Hungary	Article 4(3)
25	India	Article 4(3)
27	Ireland	Article 4(3)
29	Italy	Article 4(3)
31	Korea (Rep.)	Article 4(2)
32	Kuwait	Article 4(3)
34	Lebanon	Article 4(3)
37	Malaysia	Article 4(3)
40	Moldova	Article 4(3)
41	Mongolia	Article 4(3)
42	Morocco	Article 4(3)
43	Netherlands	Article 4(3)
44	New Zealand	Article 4(4)
46	Philippines	Article 4(3)
47	Poland	Article 1(3)
48	Portugal	Article 4(3)
49	Qatar	Article 4(3)
50	Romania	Article 4(3)
51	Saudi Arabia	Article 4(3)
52	Serbia	Article 4(3)
54	Slovak Republic	Article 4(3)
55	Slovenia	Article 4(3)
56	South Africa	Article 4(3)
57	Spain	Article 4(3)
59	Switzerland	Article 4(3)
60	Thailand	Article 4(3)
61	Turkey	Article 4(3)
62	Ukraine	Article 4(3)
63	United Arab Emirates	Article 2(1 (e))
64	United Kingdom	Article 4(3)
66	Vietnam	Article 4(3)

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, Russian Federation reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, Russian Federation hereby chooses to apply Article 6(3).

### ***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, Russian Federation considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Argentina	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
2	Armenia	<руководствуясь стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоими Государствами и> в целях устранения двойного налогообложения в отношении налогов на доходы и имущество, предотвращения уклонения от уплаты налогов и недопущения налоговой дискриминации,  (non-official translation: <desiring to develop and enhance economic, scientific, technical and cultural cooperation between both States and> to avoid double taxation with respect to taxes on income and property, prevent fiscal evasion and tax discrimination,)
3	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
5	Azerbaijan	желая заключить Соглашение об избежании двойного налогообложения в отношении налогов на доходы и имущество,  gəlirlərə və əmlaka görə vergilərə münasibətdə ikiqat vergiqoymanın aradan qaldırılması haqqında Saziş bağlamağı arzulayaraq,  (non-official translation: desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to taxes on Income and Property,)
6	Belgium	désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière

		d'impôts sur le revenu et sur la fortune,
7	Belgium (new)	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
8	Brazil	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Bulgaria	<подтверждая свое желание расширять и способствовать взаимному сотрудничеству с учетом интересов обеих сторон>, желая заключить Соглашение об избежании двойного налогообложения в отношении налогов на доходы и имущество,  <потвърждавайки желанието си да разширяват и насърчават взаимното си сътрудничество, като отчитат интересите на двете страни>, желаейки да сключат спогодба за избягване на двойното данъчно облагане с данъци на доходите и имуществото,  (non-official translation: <confirming the desire to enhance and promote mutual cooperation from the perspective of both Countries and> desiring to conclude an Agreement on avoiding a double taxation as regards the taxes on incomes and on property,)
10	Canada	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
11	Chile	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
12	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
14	Cyprus	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two countries>,
15	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
16	Denmark	desiring to conclude a Convention for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion
17	Egypt	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two countries>,
18	Finland	Desiring to conclude an Agreement for the avoidance of

		double taxation with respect to taxes on income,
19	France	désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune,
20	Germany	руководствуясь желанием заключить Соглашение об избежании двойного налогообложения в отношении налогов на доходы и имущество,  vom Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen abzuschließen  (non-official translation: Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on Income and on capital,)
21	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
22	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Hungary	Desiring to Conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
24	Iceland	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	India	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <and with a view to promoting economic cooperation between the two countries>,
26	Indonesia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Ireland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
28	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <with a view in particular to encouraging international trade and investment>,
29	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion <and with a view to promote economic cooperation between the two countries>
30	Kazakhstan	<руководствуясь стремлением укреплять и развивать экономические, научные, технические и культурные связи между обаими государствами и> желая заключить Конвенцию об устранении двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал,

		(non-official translation: <desiring to enhance and develop the economic, scientific, technical and cultural co-operation between both States and> desiring of conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
31	Korea (Rep.)	<desiring to promote and strengthen the development of economic, scientific, technical and cultural cooperation between both States and> for purposes of the avoidance of double taxation with respect to taxes on income,
32	Kuwait	<Desiring to promote their mutual economic relations through> the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
33	Latvia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two countries>,
34	Lebanon	<desiring to promote and strengthen their economic cooperation> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Lithuania	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two states>,
36	Luxemburg	désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune
37	Malaysia	Desiring to conclude an Agreement for the avoidance of Double taxation with respect to taxes on income <and with the view to promote economic co-operation between the two countries>,
38	Malta	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
39	Mexico	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <and with a view to promote economic cooperation between the two countries>,
40	Moldova	desiring to conclude an Agreement on the Avoidance of Double Taxation of Incomes and Capital and the Prevention of Tax Evasion
41	Mongolia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and capital <and with a view to promote economic cooperation between the two countries>
42	Morocco	DESIREUX de conclure une Convention en vue d' éviter les doubles impositions en matière d'imôpts sur le revenu et sur la fortune,

43	Netherlands	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
44	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital, <i>&lt;and with a view to promote economic cooperation between the two countries&gt;</i> ,
46	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <i>&lt;and to promote economic, scientific, technical and cultural co-operation between the two States&gt;</i>
47	Poland	<p>&lt;руководствуясь стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоями Государствами, &gt; и в целях избежания двойного налогообложения доходов и имущества,</p> <p>&lt;kierując się dążeniem do rozwijania i umacniania współpracy gospodarczej, naukowej, technicznej i kulturalnej między obydwoma Państwami, oraz&gt; w celu wyeliminowania podwójnego opodatkowania w zakresie podatków od dochodu i majątku,</p> <p>(non-official translation: &lt;desiring to develop and strengthen economic, scientific, technical and cultural co-operation between the two States &gt; and to avoid double taxation with respect to taxes on income and on property)</p>
48	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49	Qatar	<Desiring to promote their mutual economic relations> through the conclusion of an Agreement for the Avoidance of Double Taxation with respect to taxes on income,
50	Romania	<Desiring to promote and strengthen the economic relations between the two countries>,
51	Saudi Arabia	Desiring to conclude a Convention to avoid double taxation and to prevent tax evasion with respect to taxes on income and on capital,
52	Serbia	desiring to conclude a Convention for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital
53	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <i>&lt;and with a view to promote economic cooperation between the two countries&gt;</i> ,
54	Slovak Republic	руководствуясь стремлением заключить Соглашение об избежании двойного налогообложения доходов и имущества,

		<p>želajúc si uzatvoriť zmluvu o zamedzení dvojakého zdanenia v odbore daní z príjmov a z majetku,</p> <p>(non-official translation: desiring to conclude an Agreement for the avoidance of double taxation on income and property)</p>
55	Slovenia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
56	South Africa	<desiring to promote and strengthen the relations between the two countries>,
57	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital
58	Sri Lanka	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59	Switzerland	DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
60	Thailand	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Turkey	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <and with a view to promote economic cooperation between the two countries>,
62	Ukraine	<p>желая заключить Соглашение об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов &lt;и подтверждая свое стремление к развитию и углублению взаимных отношений&gt;,</p> <p>бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження ухилень від сплати податків &lt; і підтверджуючи своє прагнення до розвитку та поглиблення взаємних стосунків&gt;,</p> <p>(non-official translation: Desiring to conclude an Agreement for the Avoidance of Double Taxation on Income and Property and the Prevention of Fiscal Evasion &lt;and confirming their desire to develop and enhance mutual co-operation&gt;,),</p>
63	United Arab Emirates	<p>&lt;Desiring to promote and to reinforce economic and financial cooperation between them, and to intensify cooperation in the field of investment,</p> <p>Acknowledging that the reciprocal tax benefits to the state-owned financial and investment institutions will further enhance the existing strategic partnership and increase the flow of capital between the two countries&gt;,</p>
64	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
65	United States	<confirming their desire to develop and strengthen the

		economic, scientific and cultural cooperation between both States, and> desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
66	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Russian Federation considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
3	Australia
4	Austria
5	Azerbaijan
6	Belgium
7	Belgium (new)
8	Brazil
10	Canada
11	Chile
12	China
13	Croatia
15	Czech Republic
16	Denmark
18	Finland
19	France
20	Germany
21	Greece
22	Hong Kong
23	Hungary
24	Iceland
26	Indonesia
27	Ireland
28	Israel
36	Luxemburg
38	Malta
40	Moldova
42	Morocco
43	Netherlands
44	New Zealand
48	Portugal
51	Saudi Arabia
52	Serbia
54	Slovak Republic
55	Slovenia

56	South Africa
57	Spain
58	Sri Lanka
59	Switzerland
60	Thailand
64	United Kingdom
66	Vietnam

## Article 7 – Prevention of Treaty Abuse

### *Reservation*

Pursuant to Article 7(15)(c) of the Convention, Russian Federation reserves the right for the provisions contained in Article 7(8) through (13) (hereinafter the “Simplified Limitation on Benefits Provision”) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 7(14). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	China	Article 23(1) through (6)
65	United States	Article 20(1) through (3)

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(c) of the Convention, Russian Federation hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Russian Federation considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Belgium (new)	Article 27
8	Brazil	Articles 10(7),11(9),12(7)
11	Chile	Article 27(3)
12	China	Articles 10(6),11(8),12(7), 21(3)
14	Cyprus	Article 29
22	Hong Kong	Articles 10(7),11(6),12(7),13(6)
26	Indonesia	Article 26
28	Israel	Article 24
35	Lithuania	Article 28
36	Luxemburg	Article 29
38	Malta	Articles 10(8), 11(8), 12(8), 27(1)
39	Mexico	Articles 11(8),12(7)
53	Singapore	Articles 10(9),11(6),12(7)
59	Switzerland	Article 25b
63	United Arab Emirates	Article 7
64	United Kingdom	Articles 11(6),12(5)

## Article 8 – Dividend Transfer Transactions

### ***Reservation***

Pursuant to Article 8(3)(b)(i) of the Convention, Russian Federation reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already includea minimum holding period. The following agreement contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
48	Portugal	Article 10(3)

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, Russian Federation considers that the following agreement(s) contain(s) a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 10(2)(a)
2	Armenia	Article 10(2)(a)
3	Australia	Article 10(2)(a)
4	Austria	Article 10(2)(a)
7	Belgium (new)	Article 10(2)(a)
8	Brazil	Article 10(2)(a)
10	Canada	Article 10(2)(a)
11	Chile	Article 10(2)(a)
12	China	Article 10(2)(a)
13	Croatia	Article 10(2)(a)
14	Cyprus	Article 10(2)(a)
18	Finland	Article 10(1)(a)
19	France	Article 10(2)(a)
20	Germany	Article 10(1)(a)
21	Greece	Article 10(2)(a)
22	Hong Kong	Article 10(2)(a)
24	Iceland	Article 10(2)(a)
29	Italy	Article 10(2)(a)
31	Korea (Rep.)	Article 10(2)(a)
33	Latvia	Article 10(2)(a)
35	Lithuania	Article 10(2)(a)
36	Luxemburg	Article 10(2)(a)
38	Malta	Article 10(2)(a)(i)
42	Morocco	Article 10(2)(a)
43	Netherlands	Article 10(2)(a)
52	Serbia	Article 10(2)(1)
53	Singapore	Article 10(2)(a)(i)
56	South Africa	Article 10(2)(a)
57	Spain	Article 10(2)(a)

58	Sri Lanka	Article 10(2)(a)
59	Switzerland	Article 10(2)(a)
62	Ukraine	Article 10(2)(a)
65	United States	Article 10(2)(a)
66	Vietnam	Article 10(2)(a)

## **Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

### ***Reservation***

Pursuant to Article 9(6)(e) of the Convention, Russian Federation reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements that already contain a provision of the type described in Article 9(1) that applies to the alienation of interests other than shares. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Australia	Article 13(4)
10	Canada	Article 13(4)
14	Cyprus	Article 13(4)
28	Israel	Article 13(3)(b)
30	Kazakhstan	Article 13 (1)
33	Latvia	Article 13 (2)
64	United Kingdom	Article 13(2)(b)

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, Russian Federation hereby chooses to apply Article 9(4).

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, Russian Federation considers that the following agreement(s) contain(s) a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Article 12.1(4)
3	Australia	Article 13(4)
10	Canada	Article 13(4)
12	China	Article 13(4)
13	Croatia	Article 13(4)
14	Cyprus	Article 13(4)
15	Czech Republic	Article 13(4)
17	Egypt	Article 13(4)
18	Finland	Article 13(2)
19	France	Article 13(2)
22	Hong Kong	Article 13(4)
27	Ireland	Article 13(2)(c)
28	Israel	Article 13(3)(b)
30	Kazakhstan	Article 13(1)
33	Latvia	Article 13(2)
35	Lithuania	Article 13(1)
36	Luxemburg	Article 13(4)
38	Malta	Article 13(4)

42	Morocco	Article 13(4)
53	Singapore	Article 13(3)
57	Spain	Article 13(2)
59	Switzerland	Article 13(3)
62	Ukraine	Article 13(1)
63	United Arab Emirates	Article 6(2)
64	United Kingdom	Article 13(2)
66	Vietnam	Article 13(3)

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, Russian Federation considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(5)
2	Armenia	Article 5(5)
3	Australia	Article 5(5)(a)
4	Austria	Article 5(5)
5	Azerbaijan	Article 5(5)
6	Belgium	Article 5(5)
7	Belgium (new)	Article 5(5)
8	Brazil	Article 5(5)
9	Bulgaria	Article 5(4)
10	Canada	Article 5(5)
11	Chile	Article 5(5)
12	China	Article 5(5)
13	Croatia	Article 5(5)
14	Cyprus	Article 5(6)
15	Czech Republic	Article 5(5)
16	Denmark	Article 5(5)
17	Egypt	Article 5(5)(a)
18	Finland	Article 5(5)
19	France	Article 5(5)
20	Germany	Article 5(5)
21	Greece	Article 5(5)
22	Hong Kong	Article 5(5)(a)
23	Hungary	Article 5(5)
24	Iceland	Article 5(5)
25	India	Article 5(4)(a)
26	Indonesia	Article 5(5)(a)
27	Ireland	Article 5(5)
28	Israel	Article 5(5)
29	Italy	Article 5(4)
30	Kazakhstan	Article 5(5)
31	Korea (Rep.)	Article 5(5)
32	Kuwait	Article 5(7)(a)
33	Latvia	Article 5(5)
34	Lebanon	Article 5(4)
35	Lithuania	Article 5(5)
36	Luxemburg	Article 5(5)
37	Malaysia	Article 5(5)(a)
38	Malta	Article 5(6)

39	Mexico	Article 5(4)
40	Moldova	Article 5(5)
41	Mongolia	Article 5(4)
42	Morocco	Article 5(5)(a)
43	Netherlands	Article 5(5)
44	New Zealand	Article 5(6)(a)
45	Norway	Article 5(4)
46	Philippines	Article 5(4)(a)
47	Poland	Article 4(5)
48	Portugal	Article 5(5)
49	Qatar	Article 5(5)
50	Romania	Article 5(5)
51	Saudi Arabia	Article 5(5)
52	Serbia	Article 5(5)
53	Singapore	Article 5(4)
54	Slovak Republic	Article 5(5)
55	Slovenia	Article 5(5)
56	South Africa	Article 5(5)(a)
57	Spain	Article 5(5)
58	Sri Lanka	Article 5(5)(a)
59	Switzerland	Article 5(5)
60	Thailand	Article 5(4)(a)
61	Turkey	Article 5(5)
62	Ukraine	Article 5(5)
64	United Kingdom	Article 5(5)
65	United States	Article 5(5)
66	Vietnam	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, Russian Federation considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(6)
2	Armenia	Article 5(7)
3	Australia	Article 5(6)
4	Austria	Article 5(6)
5	Azerbaijan	Article 5(6)
6	Belgium	Article 5(6)
7	Belgium (new)	Article 5(6)
8	Brazil	Article 5(6)
9	Bulgaria	Article 5(5)
10	Canada	Article 5(6)
11	Chile	Article 5(7)
12	China	Article 5(6)
13	Croatia	Article 5(6)
14	Cyprus	Article 5(7)
15	Czech Republic	Article 5(6)
16	Denmark	Article 5(6)

17	Egypt	Article 5(7)
18	Finland	Article 5(6)
19	France	Article 5(6)
20	Germany	Article 5(6)
21	Greece	Article 5(6)
22	Hong Kong	Article 5(6)
23	Hungary	Article 5(6)
24	Iceland	Article 5(6)
25	India	Article 5(5)
26	Indonesia	Article 5(7)
27	Ireland	Article 5(6)
28	Israel	Article 5(6)
29	Italy	Article 5(5)
30	Kazakhstan	Article 5(6)
31	Korea (Rep.)	Article 5(6)
32	Kuwait	Article 5(8)
33	Latvia	Article 5(6)
34	Lebanon	Article 5(6)
35	Lithuania	Article 5(6)
36	Luxemburg	Article 5(6)
37	Malaysia	Article 5(6)
38	Malta	Article 5(7)
39	Mexico	Article 5(6)
40	Moldova	Article 5(6)
41	Mongolia	Article 5(5)
42	Morocco	Article 5(6)
43	Netherlands	Article 5(6)
44	New Zealand	Article 5(7)
45	Norway	Article 5(5)
46	Philippines	Article 5(5)
47	Poland	Article 4(6)
48	Portugal	Article 5(6)
49	Qatar	Article 5(6)
50	Romania	Article 5(6)
51	Saudi Arabia	Article 5(6)
52	Serbia	Article 5(6)
53	Singapore	Article 5(5)
54	Slovak Republic	Article 5(6)
55	Slovenia	Article 5(6)
56	South Africa	Article 5(6)
57	Spain	Article 5(6)
58	Sri Lanka	Article 5(7)
59	Switzerland	Article 5(6)
60	Thailand	Article 5(6)
61	Turkey	Article 5(6)
62	Ukraine	Article 5(6)
64	United Kingdom	Article 5(6)
65	United States	Article 5(6)
66	Vietnam	Article 5(6)

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, Russian Federation hereby chooses to apply Option A under Article 13(1).

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, Russian Federation considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(4)
2	Armenia	Article 5(4)
3	Australia	Article 5(3)
4	Austria	Article 5(4)
5	Azerbaijan	Article 5(4)
6	Belgium	Article 5(4)
7	Belgium (new)	Article 5(4)
8	Brazil	Article 5(4)
9	Bulgaria	Article 5(3)
10	Canada	Article 5(4)
11	Chile	Article 5(4)
12	China	Article 5(4)
13	Croatia	Article 5(4)
14	Cyprus	Article 5(5)
15	Czech Republic	Article 5(4)
16	Denmark	Article 5(4)
17	Egypt	Article 5(4)
18	Finland	Article 5(4)
19	France	Article 5(4)
20	Germany	Article 5(4)
21	Greece	Article 5(4)
22	Hong Kong	Article 5(4)
23	Hungary	Article 5(4)
24	Iceland	Article 5(4)
25	India	Article 5(3)
26	Indonesia	Article 5(4)
27	Ireland	Article 5(4)
28	Israel	Article 5(4)
29	Italy	Article 5(3)
30	Kazakhstan	Article 5(4)
31	Korea (Rep.)	Article 5(4)
32	Kuwait	Article 5(6)
33	Latvia	Article 5(4)
34	Lebanon	Article 5(3)

35	Lithuania	Article 5(4)
36	Luxemburg	Article 5(4)
37	Malaysia	Article 5(3)
38	Malta	Article 5(5)
39	Mexico	Article 5(3)
40	Moldova	Article 5(4)
41	Mongolia	Article 5(3)
42	Morocco	Article 5(4)
43	Netherlands	Article 5(4)
44	New Zealand	Article 5(5)
45	Norway	Article 5(3)
46	Philippines	Article 5(3)
47	Poland	Article 4(4)
48	Portugal	Article 5(4)
49	Qatar	Article 5(4)
50	Romania	Article 5(4)
51	Saudi Arabia	Article 5(4)
52	Serbia	Article 5(4)
53	Singapore	Article 5(3)
54	Slovak Republic	Article 5(4)
55	Slovenia	Article 5(4)
56	South Africa	Article 5(3)
57	Spain	Article 5(4)
58	Sri Lanka	Article 5(4)
59	Switzerland	Article 5(4)
60	Thailand	Article 5(3)
61	Turkey	Article 5(4)
62	Ukraine	Article 5(4)
64	United Kingdom	Article 5(4)
65	United States	Article 5(4)
66	Vietnam	Article 5(4)

#### **Article 14 – Splitting-up of Contracts**

Pursuant to Article 14(3)(b) of the Convention, Russian Federation reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
24	Iceland	Article 22
33	Latvia	Article 21
35	Lithuania	Article 21
43	Netherlands	Article 24
44	New Zealand	Protocol, Para 2
45	Norway	Protocol, Para 3

## Article 16 – Mutual Agreement Procedure

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Russian Federation considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	25(1), first sentence
2	Armenia	24(1), first sentence
3	Australia	24(1), first sentence
4	Austria	25(1), first sentence
5	Azerbaijan	25(1), first sentence
6	Belgium	25(1), first sentence
7	Belgium (new)	24(1), first sentence
8	Brazil	25(1)
9	Bulgaria	25(1), first sentence
10	Canada	25(1), first sentence
11	Chile	25(1), first sentence
12	China	25(1), first sentence
13	Croatia	25(1), first sentence
14	Cyprus	25(1), first sentence
15	Czech Republic	25(1), first sentence
16	Denmark	25(1), first sentence
17	Egypt	26(1), first sentence
18	Finland	24(1), first sentence
19	France	25(1), first sentence
20	Germany	25(1), first sentence
21	Greece	25(1), first sentence
22	Hong Kong	24(1), first sentence
23	Hungary	25(1), first sentence
24	Iceland	26(1), first sentence
25	India	25(1), first sentence
26	Indonesia	23(1), first sentence
27	Ireland	26(1), first sentence
28	Israel	25(1), first sentence
29	Italy	26(1), first sentence
30	Kazakhstan	25(1), first sentence
31	Korea (Rep.)	24(1), first sentence
32	Kuwait	26(1), first sentence
33	Latvia	26(1), first sentence
34	Lebanon	25(1), first sentence
35	Lithuania	26(1), first sentence
36	Luxemburg	25(1), first sentence
37	Malaysia	23(1), first sentence
38	Malta	24(1), first sentence
39	Mexico	24(1)
40	Moldova	24(1), first sentence

41	Mongolia	26(1), first sentence
42	Morocco	25(1), first sentence
43	Netherlands	26(1), first sentence
44	New Zealand	24(1), first sentence
45	Norway	25(1), first sentence
46	Philippines	25(1), first sentence
47	Poland	24(1), first sentence
48	Portugal	25(1), first sentence
49	Qatar	24(1), first sentence
50	Romania	26(1), first sentence
51	Saudi Arabia	26(1), first sentence
52	Serbia	26(1), first sentence
53	Singapore	25(1), first sentence
54	Slovak Republic	25(1), first sentence
55	Slovenia	26(1), first sentence
56	South Africa	24(1), first sentence
57	Spain	25(1), first sentence
58	Sri Lanka	25(1), first sentence
59	Switzerland	25(1), first sentence
60	Thailand	25(1), first sentence
61	Turkey	24(1), first sentence
62	Ukraine	24(1), first sentence
63	United Arab Emirates	8(1), first sentence
64	United Kingdom	25(1)
65	United States	24(1)
66	Vietnam	24(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Russian Federation considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Canada	25(1), second sentence
26	Indonesia	23(1), second sentence
29	Italy	26(1), second sentence
46	Philippines	25(1), second sentence
48	Portugal	25(1), second sentence
51	Saudi Arabia	26(1), second sentence
54	Slovak Republic	25(1), second sentence
58	Sri Lanka	25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Russian Federation considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	25(1), second sentence
2	Armenia	24(1), second sentence
3	Australia	24(1), second sentence
4	Austria	25(1), second sentence
5	Azerbaijan	25(1), second sentence
6	Belgium	25(1), second sentence
7	Belgium (new)	24(1), second sentence
9	Bulgaria	25(1), second sentence
12	China	25(1), second sentence
13	Croatia	25(1), second sentence
14	Cyprus	25(1), second sentence
15	Czech Republic	25(1), second sentence
16	Denmark	25(1), second sentence
17	Egypt	26(1), second sentence
18	Finland	24(1), second sentence
19	France	25(1), second sentence
20	Germany	25(1), second sentence
21	Greece	25(1), second sentence
22	Hong Kong	24(1), second sentence
23	Hungary	25(1), second sentence
24	Iceland	26(1), second sentence
25	India	25(1), second sentence
27	Ireland	26(1), second sentence
28	Israel	25(1), second sentence
30	Kazakhstan	25(1), second sentence
31	Korea (Rep.)	24(1), second sentence
32	Kuwait	26(1), second sentence
33	Latvia	26(1), second sentence
34	Lebanon	25(1), second sentence
35	Lithuania	26(1), second sentence
36	Luxemburg	25(1), second sentence
37	Malaysia	23(1), second sentence
38	Malta	24(1), second sentence
40	Moldova	24(1), second sentence
41	Mongolia	26(1), second sentence
42	Morocco	25(1), second sentence
43	Netherlands	26(1), second sentence
44	New Zealand	24(1), second sentence
45	Norway	25(1), second sentence
47	Poland	24(1), second sentence
49	Qatar	24(1), second sentence
50	Romania	26(1), second sentence
52	Serbia	26(1), second sentence
53	Singapore	25(1), second sentence
55	Slovenia	26(1), second sentence
56	South Africa	24(1), second sentence

57	Spain	25(1), second sentence
59	Switzerland	25(1), second sentence
60	Thailand	25(1), second sentence
62	Ukraine	24(1), second sentence
63	United Arab Emirates	8(1), second sentence
66	Vietnam	24(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, Russian Federation considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
5	Azerbaijan
6	Belgium
8	Brazil
9	Bulgaria
10	Canada
11	Chile
17	Egypt
26	Indonesia
29	Italy
37	Malaysia
39	Mexico
40	Moldova
41	Mongolia
42	Morocco
46	Philippines
58	Sri Lanka
59	Switzerland
60	Thailand
61	Turkey
64	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Russian Federation considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
30	Kazakhstan

Pursuant to Article 16(6)(d)(ii) of the Convention, Russian Federation considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Armenia
6	Belgium

7	Belgium (new)
8	Brazil
11	Chile
14	Cyprus
27	Ireland
29	Italy
30	Kazakhstan
39	Mexico
40	Moldova
42	Morocco
44	New Zealand
48	Portugal
49	Qatar
60	Thailand
62	Ukraine
63	United Arab Emirates
64	United Kingdom

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, Russian Federation reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 9(2)
3	Australia	Article 9(3)
4	Austria	Article 9(2)
5	Azerbaijan	Article 9(2)
7	Belgium (new)	Article 9(2)
9	Bulgaria	Article 9(2)
10	Canada	Article 9(2)
11	Chile	Article 9(2)
12	China	Article 9(2)
13	Croatia	Article 9(2)
14	Cyprus	Article 9(2)
16	Denmark	Article 9(2)
18	Finland	Article 9(2)
19	France	Article 9(2)
21	Greece	Article 9(2)
22	Hong Kong	Article 9(2)
24	Iceland	Article 9(2)
27	Ireland	Article 9(2)
28	Israel	Article 9(2)
29	Italy	Protocol, para c)
30	Kazakhstan	Article 9(2)
32	Kuwait	Article 9(2)
33	Latvia	Article 9(2)
34	Lebanon	Article 9(2)
35	Lithuania	Article 9(2)
36	Luxemburg	Article 9(2)
38	Malta	Article 9(2)
39	Mexico	Article 9(2)
41	Mongolia	Article 9(2)
43	Netherlands	Article 9(2)
44	New Zealand	Article 9(2)
45	Norway	Article 9(2)
46	Philippines	Article 9(2)
48	Portugal	Article 9(2)
50	Romania	Article 9(2)
51	Saudi Arabia	Article 9(2)
52	Serbia	Article 9(2)
53	Singapore	Article 9(2)
54	Slovak Republic	Article 9(2)

55	Slovenia	Article 9(2)
56	South Africa	Article 9(2)
57	Spain	Article 9(2)
58	Sri Lanka	Article 9(2)
61	Turkey	Article 9(2)
64	United Kingdom	Article 9(2)
65	United States	Article 7(2)