

Russian Federation

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

This document contains the list of reservations and notifications made by the Russian Federation upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) 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 Albania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Albania	Original	11-04-1995	09-12-1997
2	Convention entre le Gouvernement de la Fédération De Russie et le Gouvernement de la République Algérienne Démocratique et Populaire en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune	Algeria	Original	10-03-2006	18-12-2008
3	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
4	Agreement between the Government of the Russian Federation and the Government of the Republic of Armenia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital ¹ 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
5	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

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

6	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
7	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 ² Соглашение между Правительством Российской Федерации и Правительством Азербайджанской Республики об избежании двойного налогообложения в отношении налогов на доходы и имущество	Azerbaijan	Original	03-07-1997	03-07-1998
8	Agreement between the Government of the Russian Federation and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital ³ Соглашение между Правительством Российской Федерации и Правительством Республики Беларусь об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов в отношении налогов на доходы и имущество	Belarus	Original	21-04-1995	20-01-1997
			Amending Instrument	24-01-2006	31-05-2007
9	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

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

³ Non-official translation. The DTA between the Russian Federation and the Republic of Belarus was concluded in the Russian and Belorussian languages.

10	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
			Amending Instrument	30-01-2018	N/A
11	Convention between the Government of the Russian Federation and the Government of the Republic of Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Botswana	Original	08-04-2003	23-12-2009
12	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 ⁴ 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
13	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
14	Convention between the Government of the Russian Federation and the Government of the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Chile	Original	19-11-2004	23-03-2012
15	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

⁴ Non-official translation. The DTA between the Russian Federation and the Republic of Bulgaria was concluded in the Russian and Bulgarian languages.

16	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
17	Convention between the Government of the Russian Federation and the Government of the Republic of Cuba for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital ⁵ Соглашение между Правительством Российской Федерации и Правительством Республики Куба об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов на доходы и капитал	Cuba	Original	14-12-2000	15-11-2010
18	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
19	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
20	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

⁵ Non-official translation. The DTA between the Russian Federation and the Republic of Cuba was concluded in the Russian and Spanish languages.

21	Convention between the Government of the Russian Federation and the Government of the Republic of Ecuador for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ecuador	Original	14-11-2016	16-11-2018
22	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
23	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
24	Convention entre le Gouvernement de la Federation de Russie et le Gouvernement de la Republique 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	France	Original	26-11-1996	09-02-1999
25	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	20-12-2007
26	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
27	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

28	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
29	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
30	Agreement between the Government of the Russian Federation and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Indonesia	Original	12-03-1999	17-12-2002
31	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
32	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
33	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
34	Convention between the Government of the Russian Federation and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with regard to Taxes on Income and on Capital ⁶ Конвенция между Правительством Российской Федерации и Правительством Республики	Kazakhstan	Original	18-10-1996	29-07-1997

⁶ Non-official translation. The DTA between the Russian Federation and the Republic of Kazakhstan was concluded in the Russian and Kazakh languages.

	Казахстан об устранении двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал				
35	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
36	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	02-01-2003
37	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
38	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	08-04-1997	16-06-2000
39	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
40	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
41	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

42	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
43	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
44	Agreement between the Government of the Russian Federation and the Government of the Republic of Moldova for the Avoidance of Double Taxation of Income and Capital and for the Prevention of Fiscal Evasion ⁷ Соглашение между Правительством Российской Федерации и Правительством Республики Молдова об избежании двойного налогообложения доходов и имущества и предотвращении уклонения от уплаты налогов	Moldova	Original	12-04-1996	06-06-1997
45	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
46	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	Montenegro	Original	12-10-1995	09-07-1997
47	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

⁷ Non-official translation. The DTA between the Russian Federation and the Republic of Moldova was concluded in the Russian and Moldovan languages.

48	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
49	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
50	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
51	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
52	Agreement 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 ⁸ Соглашение между Правительством Российской Федерации и Правительством Республики Польша об избежании двойного налогообложения доходов и имущества	Poland	Original	22-05-1992	22-02-1993
53	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

⁸ Non-official translation. The DTA between the Russian Federation and the Republic of Poland was concluded in the Russian and Polish languages.

54	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
55	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
56	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
57	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
58	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
59	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 ⁹ Соглашение между Правительством Российской Федерации и Правительством Словацкой Республики об избежании двойного налогообложения доходов и имущества	Slovak Republic	Original	24-06-1994	01-05-1997

⁹ Non-official translation. The DTA between the Russian Federation and the Slovak Republic was concluded in the Russian and Slovak languages.

60	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
61	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
62	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
63	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	28-12-2002
64	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
65	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
66	Agreement between the Government of the Russian Federation and the Government of Ukraine for the Avoidance of Double Taxation of Income and Capital and the Prevention of Fiscal Evasion ¹⁰ Соглашение между Правительством Российской Федерации и	Ukraine	Original	08-02-1995	03-08-1999

¹⁰ Non-official translation. The DTA between the Russian Federation and Ukraine was concluded in the Russian and Ukrainian languages.

	Правительством Украины об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов				
67	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
68	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
69	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
70	Convention between the Government of the Russian Federation and the Government of the Bolivarian Republic of Venezuela for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Venezuela	Original	22-12-2003	19-01-2009
71	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

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
3	Argentina	Article 4(3)+4(4)
4	Armenia	Article 4(3)
8	Belarus	Article 4(3)
14	Chile	Article 4(3)
18	Cyprus	Article 4(3)+4(4)
21	Ecuador	Article 4(3)
22	Egypt	Article 4(3)+4(4)
23	Finland	Article 4(3)
28	Iceland	Article 4(3)
30	Indonesia	Article 4(3)
32	Israel	Article 4(3)
34	Kazakhstan	Article 4(3)
35	Korea (Rep.)	Article 4(2)
37	Latvia	Article 4(3)
39	Lithuania	Article 4(3)
40	Luxemburg	Article 4(4)
42	Malta	Article 4(3)
43	Mexico	Article 4(3)
50	Norway	Article 4(3) + 4(4)
58	Singapore	Article 4(3)
63	Sri Lanka	Article 4(3)
69	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
1	Albania	Article 4(3)
2	Algeria	Article 4(3)
5	Australia	Article 4(4)
6	Austria	Article 4(3)
7	Azerbaijan	Article 4(3)
9	Belgium	Article 4(3)

10	Belgium (new)	Article 4(3)
11	Botswana	Article 4(3)
12	Bulgaria	Article 4(3)
13	Canada	Article 4(3)
15	China	Article 4(3)
16	Croatia	Article 4(3)
17	Cuba	Article 4(3)
19	Czech Republic	Article 4(3)
20	Denmark	Article 4(3)
24	France	Article 4(3)
25	Greece	Article 4(3)
26	Hong Kong	Article 4(3)
27	Hungary	Article 4(3)
29	India	Article 4(3)
31	Ireland	Article 4(3)
33	Italy	Article 4(3)
36	Kuwait	Article 4(3)
38	Lebanon	Article 4(3)
41	Malaysia	Article 4(3)
44	Moldova	Article 4(3)
45	Mongolia	Article 4(3)
46	Montenegro	Article 4(3)
47	Morocco	Article 4(3)
48	Netherlands	Article 4(3)
49	New Zealand	Article 4(4)
51	Philippines	Article 4(3)
52	Poland	Article 1(3)
53	Portugal	Article 4(3)
54	Qatar	Article 4(3)
55	Romania	Article 4(3)
56	Saudi Arabia	Article 4(3)
57	Serbia	Article 4(3)
59	Slovak Republic	Article 4(3)
60	Slovenia	Article 4(3)
61	South Africa	Article 4(3)
62	Spain	Article 4(3)
64	Thailand	Article 4(3)
65	Turkey	Article 4(3)
66	Ukraine	Article 4(3)
67	United Arab Emirates	Article 2(1 (e)second sentence)
68	United Kingdom	Article 4(3)
70	Venezuela	Article 4(3)
71	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	Albania	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
2	Algeria	désireux de conclure une Convention, en vue d'éviter les doubles Impositions en matière d'impôts sur le revenu et sur la fortune,
3	Argentina	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
4	Armenia	<p><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</p> <p>(non-official translation: <desiring to develop and enhance economic, scientific, technical and cultural cooperation between both States and> with the view to avoid double taxation with respect to taxes on income and on capital, prevent fiscal evasion and tax discrimination)</p>
5	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
7	Azerbaijan	<p>желая заключить Соглашение об избежании двойного налогообложения в отношении налогов на доходы и имущество,</p> <p>gəlirlərə və əmlaka görə vergilərə münasibətdə ikiqat vergiöymənin aradan qaldırılması haqqında Saziş bağlamağı arzulayaraq,</p>

		(non-official translation: desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to taxes on Income and on Capital)
8	Belarus	желая заключить Соглашение об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов в отношении налогов на доходы и имущество, (non-official translation: 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)
9	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,
10	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,
11	Botswana	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and with the view to promote economic cooperation between the two countries>
12	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 their desire to develop and promote the reciprocal cooperation taking into consideration the interests of both sides>, desiring to conclude an Agreement for the avoidance of double taxation in respect to taxes on income and on capital)
13	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,
14	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;
15	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
17	Cuba	с целью избежания двойного налогообложения и предотвращения уклонения от уплаты налогов на доходы

		и капитал, deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión y el fraude fiscal en materia de impuestos sobre la renta y sobre el patrimonio (non-official translation: to avoid double taxation and prevent fiscal evasion with respect to taxes on income and on capital)
18	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>,
19	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,
20	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
21	Ecuador	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	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>,
23	Finland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
24	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,
25	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
26	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,
27	Hungary	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
28	Iceland	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	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>,
30	Indonesia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Ireland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
32	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>,
33	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>
34	Kazakhstan	<p><руководствуясь стремлением укреплять и развивать экономические, научные, технические и культурные связи между обоими государствами и> желая заключить Конвенцию об устранении двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал,</p> <p>(non-official translation: <desiring to enhance and develop the economic, scientific, technical and cultural co-operation 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 on Capital,</p>
35	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,
36	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,
37	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>,
38	Lebanon	<desiring to promote and strengthen their economic co-operation> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	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>,
40	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
41	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>,
42	Malta	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

43	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>,
44	Moldova	желая заключить Соглашение об избежании двойного налогообложения доходов и имущества и предотвращении уклонения от уплаты налогов (non-official translation: desiring to conclude an Agreement for the Avoidance of Double Taxation of Income and Capital and the Prevention of Tax Evasion)
45	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>,
46	Montenegro	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
47	Morocco	DESIREUX de conclure une Convention en vue d' éviter les doubles impositions en matière d' imôts sur le revenu et sur la fortune,
48	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,
49	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,
50	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, <and with a view to promote economic cooperation between the two countries>,
51	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote economic, scientific, technical and cultural co-operation between the two States>
52	Poland	<руководствуясь стремлением развивать и укреплять экономическое, научное, техническое и культурное сотрудничество между обоими Государствами, > и в целях избежания двойного налогообложения доходов и имущества, <kierując się dążeniem do rozwijania i umacniania współpracy gospodarczej, naukowej, technicznej i kulturalnej między obydwoma Państwami, oraz> w celu wyeliminowania podwójnego opodatkowania w zakresie podatków od dochodu i majątku, (non-official translation: <desiring to promote and reinforce the economic, scientific, technical and cultural cooperation between the two States and> with a view to avoid a double taxation with respect to taxes on income and on capital)
53	Portugal	desiring to conclude a Convention for the avoidance of double

		taxation and the prevention of fiscal evasion with respect to taxes on income,
54	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,
55	Romania	<Desiring to promote and strengthen the economic relations between the two countries>,
56	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,
57	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
58	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promote economic cooperation between the two countries>,
59	Slovak Republic	руководствуясь стремлением заключить Соглашение об избежании двойного налогообложения доходов и имущества, želajúc si uzatvoriť zmluvu o zamedzení dvojakého zdanenia v odbore daní z príjmov a z majetku, (non-official translation: desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital)
60	Slovenia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
61	South Africa	<desiring to promote and strengthen the relations between the two countries>,
62	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
63	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,
64	Thailand	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	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>,
66	Ukraine	желяя заключить Соглашение об избежании двойного налогообложения доходов и имущества и предотвращении уклонений от уплаты налогов <и подтверждая свое стремление к развитию и углублению взаимных отношений>, бажаючи укласти Угоду про уникнення подвійного оподаткування доходів і майна та попередження ухилень

		від сплати податків < і підтверджуючи своє прагнення до розвитку та поглиблення взаємних стосунків>, (non-official translation: desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion <and approving its desire to promote and reinforce reciprocal relations>)
67	United Arab Emirates	<Desiring to promote and to reinforce economic and financial cooperation between them, and to intensify cooperation in the field of investment, 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>,</td>
68	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;
69	United States	<confirming their desire to develop and strengthen the economic, scientific, technical 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,
70	Venezuela	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal avoidance and evasion with respect to taxes on income and on capital
71	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	Albania
2	Algeria
3	Argentina
5	Australia
6	Austria
7	Azerbaijan
8	Belarus
9	Belgium
10	Belgium (new)
13	Canada
14	Chile
15	China
16	Croatia

17	Cuba
19	Czech Republic
20	Denmark
21	Ecuador
23	Finland
24	France
25	Greece
26	Hong Kong
27	Hungary
28	Iceland
30	Indonesia
31	Ireland
32	Israel
40	Luxemburg
42	Malta
44	Moldova
46	Montenegro
47	Morocco
48	Netherlands
49	New Zealand
53	Portugal
55	Romania
56	Saudi Arabia
57	Serbia
59	Slovak Republic
60	Slovenia
61	South Africa
62	Spain
63	Sri Lanka
64	Thailand
67	United Arab Emirates
68	United Kingdom
70	Venezuela
71	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
15	China	Article 23(1) through (6)
21	Ecuador	Article 24(1) through (4)
69	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
3	Argentina	Protocol, Para.6
10	Belgium (new)	Article 27
14	Chile	Article 27(3)
15	China	Articles 10(6),11(5),12(7), 21(3)
18	Cyprus	Article 29
21	Ecuador	Articles 10(6),11(8),12(7)
26	Hong Kong	Articles 10(7),11(6),12(7),13(6)
30	Indonesia	Article 26
32	Israel	Article 24
37	Latvia	Protocol, para. 4
39	Lithuania	Article 28
40	Luxemburg	Article 29
42	Malta	Articles 10(8), 11(8), 12(8), 27(1)
43	Mexico	Articles 11(8),12(7)
58	Singapore	Articles 10(9),11(6),12(7), 22
67	United Arab Emirates	Article 7
68	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 include a minimum holding period. The following agreement contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Belgium (new)	Article 10(2)(a)
53	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
2	Algeria	Article 10(2)(a)
3	Argentina	Article 10(2)(a)
4	Armenia	Article 10(2)(a)
5	Australia	Article 10(2)(a)
6	Austria	Article 10(2)(a)
11	Botswana	Article 10(2)(a)
13	Canada	Article 10(2)(a)
14	Chile	Article 10(2)(a)
15	China	Article 10(2)(a)
16	Croatia	Article 10(2)(a)
17	Cuba	Article 10(2)(a)
18	Cyprus	Article 10(2)(a)
21	Ecuador	Article 10(2)(a)
23	Finland	Article 10(1)(a)
24	France	Article 10(2)(a)
25	Greece	Article 10(2)(a)
26	Hong Kong	Article 10(2)(a)
28	Iceland	Article 10(2)(a)
33	Italy	Article 10(2)(a)
35	Korea (Rep.)	Article 10(2)(a)
37	Latvia	Article 10(2)(a)
39	Lithuania	Article 10(2)(a)
40	Luxemburg	Article 10(2)(a)
42	Malta	Article 10(2)(a)(i)
46	Montenegro	Article 10(2)(1)
47	Morocco	Article 10(2)(a)
48	Netherlands	Article 10(2)(a)

57	Serbia	Article 10(2)(1)
58	Singapore	Article 10(2)(a)(i)
61	South Africa	Article 10(2)(a)
62	Spain	Article 10(2)(a)
63	Sri Lanka	Article 10(2)(a)
66	Ukraine	Article 10(2)(a)
69	United States	Article 10(2)(a)
70	Venezuela	Article 10(2)(a)
71	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
5	Australia	Article 13(4)
13	Canada	Article 13(4)
18	Cyprus	Article 13(4)
31	Ireland	Article 13 (2)(c)
32	Israel	Article 13(3)(b)
34	Kazakhstan	Article 13(1)
37	Latvia	Article 13(2)
68	United Kingdom	Article 13(2)(b)
70	Venezuela	Article 13(4)

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
4	Armenia	Article 12.1(4)
5	Australia	Article 13(4)
10	Belguim (new)	Article 13(4)
13	Canada	Article 13(4)
15	China	Article 13(4)
16	Croatia	Article 13(4)
18	Cyprus	Article 13(4)
19	Czech Republic	Article 13(4)
22	Egypt	Article 13(4)
23	Finland	Article 13(2)
24	France	Article 13(2)
26	Hong Kong	Article 13(4)
31	Ireland	Article 13(2)(c)
32	Israel	Article 13(3)(b)
34	Kazakhstan	Article 13(1)
37	Latvia	Article 13(2)

39	Lithuania	Article 13(1)
40	Luxemburg	Article 13(4)
42	Malta	Article 13(4)
47	Morocco	Article 13(4)
58	Singapore	Article 13(3)
62	Spain	Article 13(2)
66	Ukraine	Article 13(1)
67	United Arab Emirates	Article 6(2)
68	United Kingdom	Article 13(2)
69	USA	Article 19(3)
70	Venezuela	Article 13(4)
71	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	Albania	Article 5(5)
2	Algeria	Article 5(4)
3	Argentina	Article 5(5)
4	Armenia	Article 5(5)
5	Australia	Article 5(5)(a)
6	Austria	Article 5(5)
7	Azerbaijan	Article 5(5)
8	Belarus	Article 5(4)
9	Belgium	Article 5(5)
10	Belgium (new)	Article 5(5)
11	Botswana	Article 5(5)(a)
12	Bulgaria	Article 5(4)
13	Canada	Article 5(5)
14	Chile	Article 5(5)
15	China	Article 5(5)
16	Croatia	Article 5(5)
17	Cuba	Article 5(6)
18	Cyprus	Article 5(6)
19	Czech Republic	Article 5(5)
20	Denmark	Article 5(5)
21	Ecuador	Article 5(4)
22	Egypt	Article 5(5)(a)
23	Finland	Article 5(5)
24	France	Article 5(5)
25	Greece	Article 5(5)
26	Hong Kong	Article 5(5)(a)
27	Hungary	Article 5(5)
28	Iceland	Article 5(5)
29	India	Article 5(4)(a)
30	Indonesia	Article 5(5)(a)
31	Ireland	Article 5(5)
32	Israel	Article 5(5)
33	Italy	Article 5(4)
34	Kazakhstan	Article 5(5)
35	Korea (Rep.)	Article 5(5)
36	Kuwait	Article 5(7)(a)
37	Latvia	Article 5(5)
38	Lebanon	Article 5(4)

39	Lithuania	Article 5(5)
40	Luxemburg	Article 5(5)
41	Malaysia	Article 5(5)(a)
42	Malta	Article 5(6)
43	Mexico	Article 5(4)
44	Moldova	Article 5(5)
45	Mongolia	Article 5(4)
46	Montenegro	Article 5(5)
47	Morocco	Article 5(5)(a)
48	Netherlands	Article 5(5)
49	New Zealand	Article 5(6)(a)
50	Norway	Article 5(4)
51	Philippines	Article 5(4)(a)
52	Poland	Article 4(5)
53	Portugal	Article 5(5)
54	Qatar	Article 5(5)
55	Romania	Article 5(5)
56	Saudi Arabia	Article 5(5)
57	Serbia	Article 5(5)
58	Singapore	Article 5(4)
59	Slovak Republic	Article 5(5)
60	Slovenia	Article 5(5)
61	South Africa	Article 5(5)(a)
62	Spain	Article 5(5)
63	Sri Lanka	Article 5(5)(a)
64	Thailand	Article 5(4)(a)
65	Turkey	Article 5(5)
66	Ukraine	Article 5(5)
68	United Kingdom	Article 5(5)
69	United States	Article 5(5)
70	Venezuela	Article 5(5)(a)
71	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	Albania	Article 5(6)
2	Algeria	Article 5(5)
3	Argentina	Article 5(6)
4	Armenia	Article 5(7)
5	Australia	Article 5(6)
6	Austria	Article 5(6)
7	Azerbaijan	Article 5(6)
8	Belarus	Article 5(5)
9	Belgium	Article 5(6)
10	Belgium (new)	Article 5(6)
11	Botswana	Article 5(6)

12	Bulgaria	Article 5(5)
13	Canada	Article 5(6)
14	Chile	Article 5(7)
15	China	Article 5(6)
16	Croatia	Article 5(6)
17	Cuba	Article 5(7)
18	Cyprus	Article 5(7)
19	Czech Republic	Article 5(6)
20	Denmark	Article 5(6)
21	Ecuador	Article 5(3)(d)
22	Egypt	Article 5(7)
23	Finland	Article 5(6)
24	France	Article 5(6)
25	Greece	Article 5(6)
26	Hong Kong	Article 5(6)
27	Hungary	Article 5(6)
28	Iceland	Article 5(6)
29	India	Article 5(5)
30	Indonesia	Article 5(7)
31	Ireland	Article 5(6)
32	Israel	Article 5(6)
33	Italy	Article 5(5)
34	Kazakhstan	Article 5(6)
35	Korea (Rep.)	Article 5(6)
36	Kuwait	Article 5(8)
37	Latvia	Article 5(6)
38	Lebanon	Article 5(6)
39	Lithuania	Article 5(6)
40	Luxemburg	Article 5(6)
41	Malaysia	Article 5(6)
42	Malta	Article 5(7)
43	Mexico	Article 5(6)
44	Moldova	Article 5(6)
45	Mongolia	Article 5(5)
46	Montenegro	Article 5(6)
47	Morocco	Article 5(6)
48	Netherlands	Article 5(6)
49	New Zealand	Article 5(7)
50	Norway	Article 5(5)
51	Philippines	Article 5(5)
52	Poland	Article 4(6)
53	Portugal	Article 5(6)
54	Qatar	Article 5(6)
55	Romania	Article 5(6)
56	Saudi Arabia	Article 5(6)
57	Serbia	Article 5(6)
58	Singapore	Article 5(5)
59	Slovak Republic	Article 5(6)
60	Slovenia	Article 5(6)

61	South Africa	Article 5(6)
62	Spain	Article 5(6)
63	Sri Lanka	Article 5(7)
64	Thailand	Article 5(6)
65	Turkey	Article 5(6)
66	Ukraine	Article 5(6)
68	United Kingdom	Article 5(6)
69	United States	Article 5(6)
70	Venezuela	Article 5(7)
71	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	Albania	Article 5(4)
2	Algeria	Article 5(3)
3	Argentina	Article 5(4)
4	Armenia	Article 5(4)
5	Australia	Article 5(3)
6	Austria	Article 5(4)
7	Azerbaijan	Article 5(4)
8	Belarus	Article 5(3)
9	Belgium	Article 5(4)
10	Belgium (new)	Article 5(4)
11	Botswana	Article 5(4)
12	Bulgaria	Article 5(3)
13	Canada	Article 5(4)
14	Chile	Article 5(4)
15	China	Article 5(4)
16	Croatia	Article 5(4)
17	Cuba	Article 5(5)
18	Cyprus	Article 5(5)
19	Czech Republic	Article 5(4)
20	Denmark	Article 5(4)
21	Ecuador	Article 5(3)
22	Egypt	Article 5(4)
23	Finland	Article 5(4)
24	France	Article 5(4)
25	Greece	Article 5(4)
26	Hong Kong	Article 5(4)
27	Hungary	Article 5(4)
28	Iceland	Article 5(4)
29	India	Article 5(3)
30	Indonesia	Article 5(4)
31	Ireland	Article 5(4)
32	Israel	Article 5(4)
33	Italy	Article 5(3)
34	Kazakhstan	Article 5(4)

35	Korea (Rep.)	Article 5(4)
36	Kuwait	Article 5(6)
37	Latvia	Article 5(4)
38	Lebanon	Article 5(3)
39	Lithuania	Article 5(4)
40	Luxemburg	Article 5(4)
41	Malaysia	Article 5(3)
42	Malta	Article 5(5)
43	Mexico	Article 5(3)
44	Moldova	Article 5(4)
45	Mongolia	Article 5(3)
46	Montenegro	Article 5(4)
47	Morocco	Article 5(4)
48	Netherlands	Article 5(4)
49	New Zealand	Article 5(5)
50	Norway	Article 5(3)
51	Philippines	Article 5(3)
52	Poland	Article 4(4)
53	Portugal	Article 5(4)
54	Qatar	Article 5(4)
55	Romania	Article 5(4)
56	Saudi Arabia	Article 5(4)
57	Serbia	Article 5(4)
58	Singapore	Article 5(3)
59	Slovak Republic	Article 5(4)
60	Slovenia	Article 5(4)
61	South Africa	Article 5(3)
62	Spain	Article 5(4)
63	Sri Lanka	Article 5(4)
64	Thailand	Article 5(3)
65	Turkey	Article 5(4)
66	Ukraine	Article 5(4)
68	United Kingdom	Article 5(4)
69	United States	Article 5(4)
70	Venezuela	Article 5(4)
71	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
28	Iceland	Article 22
37	Latvia	Article 21
39	Lithuania	Article 21
48	Netherlands	Article 24

49	New Zealand	Protocol, Para 2
50	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	Albania	Article 26(1), first sentence
2	Algeria	Article 25(1), first sentence
3	Argentina	Article 25(1), first sentence
4	Armenia	Article 24(1), first sentence
5	Australia	Article 24(1), first sentence
6	Austria	Article 25(1), first sentence
7	Azerbaijan	Article 25(1), first sentence
8	Belarus	Article 22(1), first sentence
9	Belgium	Article 25(1), first sentence
10	Belgium (new)	Article 24(1), first sentence
11	Botswana	Article 25(1), first sentence
12	Bulgaria	Article 25(1), first sentence
13	Canada	Article 25(1), first sentence
14	Chile	Article 25(1)
15	China	Article 25(1), first sentence
16	Croatia	Article 25(1), first sentence
17	Cuba	Article 26(1), first sentence
18	Cyprus	Article 25(1), first sentence
19	Czech Republic	Article 25(1), first sentence
20	Denmark	Article 25(1), first sentence
21	Ecuador	Article 25(1), first sentence
22	Egypt	Article 26(1), first sentence
23	Finland	Article 24(1), first sentence
24	France	Article 25(1), first sentence
25	Greece	Article 25(1), first sentence
26	Hong Kong	Article 24(1), first sentence
27	Hungary	Article 25(1), first sentence
28	Iceland	Article 26(1), first sentence
29	India	Article 25(1), first sentence
30	Indonesia	Article 23(1), first sentence
31	Ireland	Article 26(1), first sentence
32	Israel	Article 25(1), first sentence
33	Italy	Article 26(1), first sentence
34	Kazakhstan	Article 25(1), first sentence
35	Korea (Rep.)	Article 24(1), first sentence

36	Kuwait	Article 26(1), first sentence
37	Latvia	Article 26(1), first sentence
38	Lebanon	Article 25(1), first sentence
39	Lithuania	Article 26(1), first sentence
40	Luxemburg	Article 25(1), first sentence
41	Malaysia	Article 23(1), first sentence
42	Malta	Article 24(1), first sentence
43	Mexico	Article 24(1)
44	Moldova	Article 24(1), first sentence
45	Mongolia	Article 26(1), first sentence
46	Montenegro	Article 26(1), first sentence
47	Morocco	Article 25(1), first sentence
48	Netherlands	Article 26(1), first sentence
49	New Zealand	Article 24(1), first sentence
50	Norway	Article 25(1), first sentence
51	Philippines	Article 25(1), first sentence
52	Poland	Article 24(1), first sentence
53	Portugal	Article 25(1), first sentence
54	Qatar	Article 24(1), first sentence
55	Romania	Article 26(1), first sentence
56	Saudi Arabia	Article 26(1), first sentence
57	Serbia	Article 26(1), first sentence
58	Singapore	Article 25(1), first sentence
59	Slovak Republic	Article 25(1), first sentence
60	Slovenia	Article 26(1), first sentence
61	South Africa	Article 24(1), first sentence
62	Spain	Article 25(1), first sentence
63	Sri Lanka	Article 25(1), first sentence
64	Thailand	Article 25(1), first sentence
65	Turkey	Article 24(1), first sentence
66	Ukraine	Article 24(1), first sentence
67	United Arab Emirates	Article 8(1), first sentence
68	United Kingdom	Article 25(1)
69	United States	Article 24(1)
70	Venezuela	Article 25(1), first sentence
71	Vietnam	Article 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
13	Canada	Article 25(1), second sentence
30	Indonesia	Article 23(1), second sentence
33	Italy	Article 26(1), second sentence
51	Philippines	Article 25(1), second sentence

53	Portugal	Article 25(1), second sentence
56	Saudi Arabia	Article 26(1), second sentence
59	Slovak Republic	Article 25(1), second sentence
63	Sri Lanka	Article 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	Albania	Article 26(1), second sentence
2	Algeria	Article 25(1), second sentence
3	Argentina	Article 25(1), second sentence
4	Armenia	Article 24(1), second sentence
5	Australia	Article 24(1), second sentence
6	Austria	Article 25(1), second sentence
7	Azerbaijan	Article 25(1), second sentence
8	Belarus	Article 22(1), second sentence
9	Belgium	Article 25(1), second sentence
10	Belgium (new)	Article 24(1), second sentence
11	Botswana	Article 25(1), second sentence
12	Bulgaria	Article 25(1), second sentence
15	China	Article 25(1), second sentence
16	Croatia	Article 25(1), second sentence
17	Cuba	Article 26(1), second sentence
18	Cyprus	Article 25(1), second sentence
19	Czech Republic	Article 25(1), second sentence
20	Denmark	Article 25(1), second sentence
21	Ecuador	Article 25(1), second sentence
22	Egypt	Article 26(1), second sentence
23	Finland	Article 24(1), second sentence
24	France	Article 25(1), second sentence
25	Greece	Article 25(1), second sentence
26	Hong Kong	Article 24(1), second sentence
27	Hungary	Article 25(1), second sentence
28	Iceland	Article 26(1), second sentence
29	India	Article 25(1), second sentence
31	Ireland	Article 26(1), second sentence
32	Israel	Article 25(1), second sentence
34	Kazakhstan	Article 25(1), second sentence
35	Korea (Rep.)	Article 24(1), second sentence
36	Kuwait	Article 26(1), second sentence
37	Latvia	Article 26(1), second sentence
38	Lebanon	Article 25(1), second sentence
39	Lithuania	Article 26(1), second sentence

40	Luxemburg	Article 25(1), second sentence
41	Malaysia	Article 23(1), second sentence
42	Malta	Article 24(1), second sentence
44	Moldova	Article 24(1), second sentence
45	Mongolia	Article 26(1), second sentence
46	Montenegro	Article 26(1), second sentence
47	Morocco	Article 25(1), second sentence
48	Netherlands	Article 26(1), second sentence
49	New Zealand	Article 24(1), second sentence
50	Norway	Article 25(1), second sentence
52	Poland	Article 24(1), second sentence
54	Qatar	Article 24(1), second sentence
55	Romania	Article 26(1), second sentence
57	Serbia	Article 26(1), second sentence
58	Singapore	Article 25(1), second sentence
60	Slovenia	Article 26(1), second sentence
61	South Africa	Article 24(1), second sentence
62	Spain	Article 25(1), second sentence
64	Thailand	Article 25(1), second sentence
66	Ukraine	Article 24(1), second sentence
67	United Arab Emirates	Article 8(1), second sentence
70	Venezuela	Article 25(1), second sentence
71	Vietnam	Article 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
3	Argentina
7	Azerbaijan
8	Belarus
9	Belgium
12	Bulgaria
13	Canada
14	Chile
22	Egypt
30	Indonesia
33	Italy
41	Malaysia
43	Mexico
44	Moldova
45	Mongolia
47	Morocco
51	Philippines
63	Sri Lanka

64	Thailand
65	Turkey
68	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
34	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
4	Armenia
8	Belarus
9	Belgium
10	Belgium (new)
14	Chile
18	Cyprus
31	Ireland
33	Italy
34	Kazakhstan
43	Mexico
44	Moldova
47	Morocco
49	New Zealand
53	Portugal
54	Qatar
64	Thailand
66	Ukraine
67	United Arab Emirates
68	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	Albania	Article 9(2)
3	Argentina	Article 9(2)
5	Australia	Article 9(3)
6	Austria	Article 9(2)
7	Azerbaijan	Article 9(2)
10	Belgium (new)	Article 9(2)
11	Botswana	Article 9(2)
12	Bulgaria	Article 9(2)
13	Canada	Article 9(2)
14	Chile	Article 9(2)
15	China	Article 9(2)
16	Croatia	Article 9(2)
17	Cuba	Article 9(2)
18	Cyprus	Article 9(2)
20	Denmark	Article 9(2)
21	Ecuador	Article 9(2)
23	Finland	Article 9(2)
24	France	Article 9(2)
25	Greece	Article 9(2)
26	Hong Kong	Article 9(2)
28	Iceland	Article 9(2)
31	Ireland	Article 9(2)
32	Israel	Article 9(2)
33	Italy	Protocol, para c)
34	Kazakhstan	Article 9(2)
36	Kuwait	Article 9(2)
37	Latvia	Article 9(2)
38	Lebanon	Article 9(2)
39	Lithuania	Article 9(2)
40	Luxemburg	Article 9(2)
42	Malta	Article 9(2)
43	Mexico	Article 9(2)
45	Mongolia	Article 9(2)
46	Montenegro	Article 9(2)
48	Netherlands	Article 9(2)
49	New Zealand	Article 9(2)
50	Norway	Article 9(2)
51	Philippines	Article 9(2)
53	Portugal	Article 9(2)

55	Romania	Article 9(2)
56	Saudi Arabia	Article 9(2)
57	Serbia	Article 9(2)
58	Singapore	Article 9(2)
59	Slovak Republic	Article 9(2)
60	Slovenia	Article 9(2)
61	South Africa	Article 9(2)
62	Spain	Article 9(2)
63	Sri Lanka	Article 9(2)
65	Turkey	Article 9(2)
68	United Kingdom	Article 9(2)
69	United States	Article 7(2)
70	Venezuela	Article 9(2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), Russian Federation hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

Reservation

Pursuant to Article 35(6) of the Convention, Russian Federation reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Pursuant to Article 35(7)(a) of the Convention, , Russian Federation reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”.