

Unofficial English Translation of Russian Presidential Decree 585 (2023)

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DECREE

PRESIDENT OF THE RUSSIAN FEDERATION

On the suspension of the Russian Federation and the operation of certain provisions of international treaties of the Russian Federation on taxation issues

In accordance with paragraph 4 of Article 37 of the Federal Law of July 15, 1995 No. 101-FZ "On International Treaties of the Russian Federation", suspend the following provisions of international treaties of the Russian Federation until the violations committed by foreign states of the legitimate economic and other interests of the Russian Federation, the rights its citizens and legal entities or until the termination of these international treaties in relation to the Russian Federation:

Articles 4 - 20 and 22 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Poland on the avoidance of double taxation of income and property of May 22, 1992;

Paragraph 4 of Article 1, Articles 5 - 21 and 23 of the Treaty between the Russian Federation and the United States of America for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and capital of June 17, 1992, as well as the Protocol thereto;

Articles 5 - 21 and 23 of the 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 of November 19, 1992;

Articles 5 - 22 and 24 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Bulgaria on the Avoidance of Double Taxation in Respect of Taxes on Income and Property of June 8, 1993;

Articles 5 - 22, 24, 27, 28 and 30 of the Convention between the Government of the Russian Federation and the Government of the Kingdom of Sweden for the avoidance of double taxation with respect to taxes on income and capital of June 15, 1993, as well as paragraph 2 of the Protocol thereto;

Articles 5 - 22, 24, 28 and 29 of the Agreement between the Russian Federation and the Grand Duchy of Luxembourg on the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and property of June 28, 1993;

Articles 5 - 23 and 25 of the 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 property of September 27, 1993;

Articles 5 - 21, 23 and 24 of the 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 Tax Evasion with Respect to Taxes on Income and Capital Gains of February 15, 1994, as well as paragraphs " a" - "f"

Agreement between the Government of the Russian Federation and the Government of the United Kingdom of Great Britain and Northern Ireland dated February 15, 1994, concluded in the form of an exchange of notes, on the application of certain provisions of the said Convention;

Articles 5 - 22 and 24 of the Convention between the Russian Federation and the Republic of Hungary for the avoidance of double taxation with respect to taxes on income and property of April 1, 1994;

Articles 5 - 22 and 24 of the Agreement between the Government of the Russian Federation and the Government of Ireland on the avoidance double taxation with respect to taxes on income of April 29, 1994;

Articles 5 - 22 and 24 of the Agreement between the Government of the Russian Federation and the Government of the Slovak Republic on the avoidance of double taxation of income and property of June 24, 1994;

Articles 5 - 23 and 25 of the 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 property of April 11, 1995;

Articles 5 - 22, 24 and 27 of the Convention between the Government of the Russian Federation and the Government of the Kingdom of Belgium for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and property of June 16, 1995, as well as paragraph 3 of the Protocol thereto;

Articles 5 - 23 and 25 of the 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 property of September 29, 1995;

Articles 5 - 22 and 24 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Croatia on the avoidance of double taxation in respect of taxes on income and property of October 2, 1995;

Articles 5 - 22, 24 and 28 of the Agreement between the Government of the Russian Federation and the Government of Canada on the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and property of October 5, 1995, as well as the Protocol thereto;

Articles 5 - 23 and 25 of the Convention between the Government of the Russian Federation and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of

double taxation with respect to taxes on income and property of October 12, 1995 (in relation to Montenegro);

Articles 5 - 22, 24 and 25b of the Agreement between the Russian Federation and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and capital of November 15, 1995, as well as paragraphs 3 - 6 of the Protocol thereto;

Articles 5 - 22 and 24 of the 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 tax evasion with respect to taxes on income and capital of November 17, 1995;

Articles 5 - 22 and 24 of the Convention between the Government of the Russian Federation and the Government of the Kingdom of Denmark on the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and property of February 8, 1996;

Articles 5 - 22, 24 and 27 of the Convention between the Russian Federation and the Kingdom of Norway for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and capital of March 26, 1996, as well as the Protocol thereto;

Articles 5 - 23 and 25 of the 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 capital and the prevention of tax evasion of April 9, 1996, as well as paragraphs "a" - "d" and " f" Protocol Additional thereto;

Articles 5 - 21 and 23 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Finland on the avoidance of double taxation with respect to taxes on income of May 4, 1996, as well as the Protocol thereto;

Articles 5 - 22 and 24 of the Agreement between the Russian Federation and the Federal Republic of Germany on the avoidance of double taxation with respect to taxes on income and property of May 29, 1996, as well as paragraphs 2 - 7 of the Protocol thereto;

Articles 5 - 22 and 24 of the Convention between the Government of the Russian Federation and the Government of the French Republic for the avoidance of double taxation and the prevention of tax evasion and violation of tax laws in respect of taxes on income and property of November 26, 1996, as well as paragraphs 2 - 9 of the Protocol to her;

Articles 5 - 23 and 25 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Macedonia on the avoidance of double taxation in respect of taxes on income and property of October 21, 1997;

Articles 5 - 22, 24, 27 and 29 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Cyprus on the avoidance of double taxation with respect to taxes on income and capital of December 5, 1998;

Articles 5 - 22 and 24 of the 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 tax evasion with respect to taxes on income and capital of December 16, 1998, as well as paragraphs II - VIII of the Protocol thereto;

Articles 5 - 23, 25 and 28 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Lithuania on the avoidance of double taxation and the prevention of tax evasion in respect of taxes on income and capital of June 29, 1999, as well as the Protocol thereto;

Articles 5 - 23 and 25 of the 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 tax evasion on income of November 26, 1999;

Articles 5 - 22, 24, 26.1 and 26.2 of the 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 capital of April 13, 2000, as well as paragraph 1, provision "In addition to article 5" , the provisions "In addition to Article 6", the provisions "In addition to Article 7", the provisions "In addition to Articles 7 and 9", the provisions "In addition to Article 25" of the Protocol thereto;

Articles 5 - 22 and 24 of the 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 tax evasion with respect to taxes on income of May 29, 2000, as well as paragraphs 2 - 4 of the Protocol thereto;

Articles 5-22 and 24 of the Convention between the Government of the Russian Federation and the Government of the Hellenic Republic for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and capital of June 26, 2000;

Articles 5 - 21 and 23 of the Agreement between the Government of the Russian Federation and the Government of New Zealand on the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income of September 5, 2000, as well as paragraphs 2 - 11 of the Protocol thereto;

Articles 5 - 21 and 23 of the Agreement between the Government of the Russian Federation and the Government of Australia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income of September 7, 2000, as well as paragraphs 1, 2, 4 - 8 of the Protocol thereto;

Articles 5 - 22 and 24 of the Agreement between the Government of the Russian Federation and the Government of the Republic of Singapore on the avoidance of double taxation and the prevention of tax evasion with respect to income taxes of September 9, 2002, as well as paragraphs 3.1 - 7 of the Protocol thereto;

Articles 5 - 21, 23 and 27 of the Convention between the Government of the Russian Federation and the Government of Malta for the avoidance of double taxation and the

prevention of tax evasion with respect to taxes on income of April 24, 2013, as well as paragraph 2 of the Protocol thereto;

Articles 5 - 21, 23 and 26 of the Convention between the Government of the Russian Federation and the Government of Japan on the elimination of double taxation with respect to taxes on income and on the prevention of tax avoidance and evasion of September 7, 2017, as well as paragraphs 1 - 3 of the Protocol thereto .

2. The Ministry of Foreign Affairs of the Russian Federation shall send notifications to the states-participants of the international treaties of the Russian Federation referred to in paragraph 1 of this Decree on the suspension of their individual provisions.

3. To the Government of the Russian Federation:
submit a draft federal law to the State Duma of the Federal Assembly of the Russian Federation of suspension of the provisions of international treaties of the Russian Federation provided for in paragraph 1 of this Decree;
ensure the adoption of measures aimed at reducing the impact on the economy of the Russian Federation of the consequences of the suspension of the provisions of international treaties of the Russian Federation provided for in paragraph 1 of this Decree.

4. This Decree shall enter into force on the day of its official publication.

The president
Russian Federation Vladimir Putin
Moscow Kremlin
August 8, 2023
No. 585