

ИНФОРМАЦИЯ МИНФИНА США от 17.06.2024

UNITED STATES' NOTIFICATION OF SUSPENSION, BY MUTUAL AGREEMENT,
OF THE 1992 TAX CONVENTION WITH RUSSIA

WASHINGTON – The U.S. Department of the Treasury today announced that the United States has provided formal notice to the Russian Federation to confirm the suspension of the operation of Paragraph 4 of Article 1 and Articles 5-21 and 23 of the Convention between the United States of America and the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed at Washington, June 17, 1992 (the “Convention”), as well as the operation of its accompanying Protocol, by mutual agreement. The suspension will take effect both for taxes withheld at source and in respect of other taxes on August 16, 2024, and will continue until otherwise decided by the two governments.

This action responds to notification by the Russian Federation on August 8, 2023, of its desire to suspend Paragraph 4 of Article 1 and Articles 5-21 and 23 of the Convention, as well as the Protocol.