

Multilateral Instrument (MLI) – Russia Deposits Further Notification on Completion of Internal Procedures Under Article 35(7)(b) with OECD

22 February 2023

Report from IBFD Tax Treaties Unit

According to an update of 21 February 2023, published by the OECD, Russia deposited a further [notification](#) on 7 February 2023 confirming the completion of its internal procedures for the entry into effect of the MLI provisions with respect to an additional 5 tax agreements, pursuant to article 35(7)(b) of the MLI.

The following tax agreements have been added: [Bulgaria](#), [China \(People's Rep.\)](#), [South Africa](#), [Spain](#) and [Thailand](#).

A total of 46 of its covered tax agreements are now listed in the notification. For previous reporting, see [Multilateral Instrument \(MLI\) – Russia Further Expands Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) \(25 October 2021\)](#).

Furthermore, notes were added regarding the termination of the [Netherlands – Russia Income and Capital Tax Treaty \(1996\)](#) and the [Russia – Ukraine Income and Capital Tax Treaty \(1995\)](#).