

Multilateral Convention (MLI) – China (People's Rep.) Publishes English and Chinese Synthesized Texts of China (People's Rep.)-Russia Treaty

9 June 2023

Report from IBFD Tax Treaties Unit

The State Tax Administration of China (People's Rep.) recently published the English and Chinese synthesized texts of the [China \(People's Rep.\) - Russia Income Tax Treaty \(2014\)](#), as amended by the 2015 protocol, displaying the modifications made to the treaty by the MLI.

China (People's Rep.) and Russia deposited their instrument of ratification or approval of the MLI on, respectively, 25 May 2022 and 18 June 2019. The MLI therefore entered into force for China (People's Rep.) on 1 September 2022 and for Russia on 1 October 2019.

Russia deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions pursuant to article 35(7)(b) of the MLI on 30 April 2020, 26 November 2020, 21 October 2021 and 7 February 2023 (see [Multilateral Instrument \(MLI\) – Russia deposits notification of completion of internal procedures under article 35\(7\)\(b\) with OECD \(1 May 2020\)](#), [Multilateral Instrument \(MLI\) – Russia Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(27 November 2020\)](#), [Multilateral Instrument \(MLI\) – Russia Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(25 October 2021\)](#) and [Multilateral Instrument \(MLI\) – Russia Deposits Further Notification on Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(22 February 2023\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [China \(People's Rep.\) - Russia Income Tax Treaty \(2014\)](#), as amended by the 2015 protocol:

In China (People's Rep.):

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- with respect to all other taxes levied by China (People's Rep.), for taxes levied with respect to taxable periods beginning on or after 9 September 2023.

In Russia:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- with respect to all other taxes levied by Russia, for taxes levied with respect to taxable periods beginning on or after 1 January 2024.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.

China (People's Rep.); Russia; G20; OECD - Multilateral Convention (MLI) – China (People's Rep.) Publishes English and Chinese Synthesized Texts of China (People's Rep.)-Russia Treaty (09 June 2023), News IBFD.

Exported / Printed on 9 Mar. 2024 by hkermadi@deloitte.lu.