

Russia Terminates Tax Treaty with Latvia

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Report from IBFD Tax Treaties Unit

According to an update of 13 April 2023, published by the Ministry of Finance of Russia, Russia notified the Latvian authorities on 27 March 2023 of the decision to terminate the [Latvia - Russia Income and Capital Tax Treaty \(2010\)](#).

According to [article 31](#) of the treaty, either contracting state may terminate the treaty, through diplomatic channels, by giving written notice of termination at least six months before the end of any calendar year beginning after the expiration of five years from the date on which the treaty enters into force.

The termination will take effect for withholding and other taxes from 1 January 2024.