

# Russia Ratifies Suspension of Certain Provisions in 38 Tax Treaties with 'Unfriendly' States

19 December 2023

Report from IBFD Tax Treaties Unit

On 19 December 2023, the President of Russia signed Law No. 598-FZ, ratifying the suspension of certain provisions of international tax treaties. This follows the Russian President's 8 August 2023 signing of Decree No. 585 on the temporary suspension of specific tax treaty provisions for 38 tax treaties (see [Russia Temporarily Suspends Certain Provisions of 38 Tax Treaties with 'Unfriendly' States \(8 August 2023\)](#)).

The suspension of certain tax provisions affect the following tax treaties:

- [Albania](#): articles 5-23 and 25;
- [Australia](#): articles 5-21, 23 and points 1, 2, and 4-8 of the final protocol;
- [Austria](#): articles 5-22, 24, 26(1) and 26(2), and points 1, paragraph "Ad Article 5", paragraph "ad article 6", paragraph "ad article 7", paragraph "ad articles 7 and 9", paragraph "ad article 25" of the final protocol;
- [Belgium](#): articles 5-22, 24, 27, and point 3 of the final protocol;
- [Bulgaria](#): articles 5-22 and 24;
- [Canada](#), articles 5-22, 24, 28 and the final protocol;
- [Croatia](#): articles 5-22 and 24;
- [Cyprus](#): articles 5-22, 24, 27 and 29;
- the [Czech Republic](#): articles 5-22 and 24;
- [Denmark](#): articles 5-22 and 24;
- [Finland](#): articles 5-21, 23 and the final protocol;
- [France](#): articles 5-22, 24 and points 2-9 of the final protocol;
- [Germany](#): articles 5-22 and 24 and points 2-7 of the final protocol;
- [Greece](#): articles 5-22 and 24;
- [Hungary](#): articles 5-22 and 24;
- [Iceland](#): articles 5-23 and 25;
- [Ireland](#): articles 5-22 and 24;
- [Italy](#): articles 5-23, 25 and points a-d and f of the final protocol;
- [Japan](#): articles 5-21, 23, 26 and points 1-3 of the final protocol;
- [Korea \(Rep.\)](#): articles 5-21 and 23;
- [Lithuania](#): articles 5-23, 25, 28 and the final protocol;
- [Luxembourg](#): articles 5-22, 24, 28 and 29;
- [Malta](#): articles 5-21, 23, 27 and point 2 of the final protocol;
- [Montenegro](#): articles 5-23 and 25;
- [New Zealand](#): articles 5-21, 23 and points 2-11 of the final protocol
- [North Macedonia](#): articles 5-23 and 25;

- [Norway](#): articles 5-22, 24 and 27 and the final protocol;
- [Poland](#): articles 4-20 and 22;
- [Portugal](#): articles 5-22, 24 and points 2-4 of the final protocol;
- [Romania](#): articles 5-23 and 25;
- [Singapore](#): articles 5-22, 24 and points 3(1)-(7) of the final protocol;
- the [Slovak Republic](#): articles 5-22 and 24;
- [Slovenia](#): articles 5-23 and 25;
- [Spain](#): articles 5-22, 25 and points 2-8 of the final protocol;
- [Sweden](#): articles 5-22, 24, 27, 28, 30 and point 2 of the final protocol;
- [Switzerland](#): articles 5-22, 24, 25B, and points 3-6 of the final protocol;
- the [United Kingdom](#): articles 5-21, 23, 24 and point a-f of the exchange of notes of 1994; and
- the [United States](#): articles 1(4), 5-21, 23 and the final protocol.

Further developments will be reported as they occur.

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