

United Kingdom Opposes Russia's Unilateral Suspension of Tax Treaty Provisions

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Report from IBFD Tax Treaties Unit

On 18 August 2023, the government of the United Kingdom released a [statement](#) in response to Russia's unilateral decision to suspend specific provisions of the [Russia - United Kingdom Income Tax Treaty \(1994\)](#), for which the United Kingdom received notification on 15 August 2023 from Russia.

HM Revenue & Customs emphasized that the treaty does not allow for this unilateral action. The UK government is taking this action very seriously and has requested Russia to reverse the suspension. The United Kingdom will continue to comply with the terms of the treaty, considering it to remain in force, and is currently considering its next steps in response to Russia's action.

Russia suspended provisions of 38 tax treaties on 8 August 2023, including the tax treaty with the United Kingdom. The suspension affects articles 5-21, 23, 24 and points a-f of the 1994 exchange of notes of the [Russia - United Kingdom Income Tax Treaty \(1994\)](#). For previous reporting, see [Russia Temporarily Suspends Certain Provisions of 38 Tax Treaties with 'Unfriendly' States \(8 August 2023\)](#).

Further developments will be reported as they occur.