

Japan Protests Russia's Unilateral Suspension of Tax Treaty Provisions

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Report from IBFD Tax Treaties Unit

On 9 August 2023, Japan lodged an official protest with Russia, urging the withdrawal of Russia's decision to unilaterally suspend certain tax provisions under the [Japan - Russia Income Tax Treaty \(2017\)](#). The Chief Cabinet Secretary of Japan firmly conveyed the government's perspective in a press conference held on the same day.

Russia suspended provisions of 38 tax treaties on 8 August 2023, including the tax treaty with Japan. The suspension affects articles 5-21, 23, 26 and points 1-3 of the final protocol of the [Japan - Russia Income Tax Treaty \(2017\)](#). 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.