

Russian State Duma Approves Denunciation of Tax Treaty with Latvia

16 February 2023

Report from IBFD Tax Treaties Unit

On 15 February 2023, the Russian State Duma (the lower chamber of the Russian parliament) approved a draft law on the denunciation of the [Latvia – Russia Income and Capital Tax Treaty \(2010\)](#). The draft law has now been sent to the Federation Council for further approval. If Russia sends a notice of denunciation of the treaty before 30 June 2023, the treaty will cease to apply from 1 January 2024.

The State Duma also approved the bill on suspension of the treaty on the same date. For previous reporting, see [Russian Government Submits Draft Law on Suspension of Tax Treaty with Latvia \(22 December 2022\)](#). The treaty has been suspended by Latvia as from 16 May 2022, see [Latvia Suspends Tax Treaty with Russia \(13 May 2022\)](#).

Further developments will be reported as they occur.