

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

RUSSIAN FEDERATION

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 4 March 2015 - Or. Engl. (*in force since 1 July 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Tax on income of individuals, tax on profits of organisations.
- . **Article 2, paragraph 1.b.iii.B:** Tax on the property of organisations.
- . **Article 2, paragraph 1.b.iii.C:** Value-added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise tax.
- . **Article 2, paragraph 1.b.iii.E:** Transport tax.
- . **Article 2, paragraph 1.b.iii.G:** Any other tax:
 - . water tax;
 - . mineral resource extraction tax;
 - . special tax regimes: taxation system for agricultural producers (uniform agricultural tax), simplified taxation system, taxation system in the form of uniform tax on the imputed income for individual kinds of activity, licence-based system of taxation;
 - . tax on gambling.
- . **Article 2, paragraph 1.b.v:** land tax, tax on the property of individuals.

ANNEX B – Competent Authorities

- . The Federal Tax Service and its authorised representatives;
- . Federal Bailiff Service and its authorised representatives.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>