

Status of Russia's Tax Treaties with Other Countries

as of April 1, 2026

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
1	Abkhazia	Friendly	YES	YES
2	Albania	Unfriendly	YES	Suspended since 08.08.2023
3	Algeria	Friendly	YES	YES
4	Andorra	Unfriendly	NO	NO
5	Argentina	Friendly	YES	YES
6	Armenia	Friendly	YES	YES
7	Australia	Unfriendly	YES	Suspended since 08.08.2023
8	Austria	Unfriendly	YES	Suspended since 08.08.2023
9	Azerbaijan	Friendly	YES	YES
10	Bahamas	Unfriendly	NO	NO
11	Belarus	Friendly	YES	YES

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
12	Belgium	Unfriendly	YES	Suspended since 08.08.2023
13	Botswana	Friendly	YES	YES
14	Brazil	Friendly	YES	YES
15	Bulgaria	Unfriendly	YES	Suspended since 08.08.2023
16	Canada	Unfriendly	YES	Suspended since 08.08.2023
17	Chile	Friendly	YES	YES
18	China	Friendly	YES	YES
19	Croatia	Unfriendly	YES	Suspended since 08.08.2023
20	Cuba	Friendly	YES	YES
21	Republic of Cyprus	Unfriendly	YES	Suspended since 08.08.2023
22	Czech Republic	Unfriendly	YES	Suspended since 08.08.2023
23	Denmark	Unfriendly	YES	Suspended since 08.08.2023
24	DPRK (North Korea)	Friendly	YES	YES
25	Ecuador	Friendly	YES	YES
26	Egypt	Friendly	YES	YES

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
27	Estonia	Unfriendly	NO	NO
28	Finland	Unfriendly	YES	Suspended since 08.08.2023
29	France	Unfriendly	YES	Suspended since 08.08.2023
30	Germany	Unfriendly	YES	Suspended since 08.08.2023
31	Greece	Unfriendly	YES	Suspended since 08.08.2023
32	Hong Kong SAR, PRC	Friendly	YES	YES
33	Hungary	Unfriendly	YES	Suspended since 08.08.2023
34	Iceland	Unfriendly	YES	Suspended since 08.08.2023
35	India	Friendly	YES	YES
36	Indonesia	Friendly	YES	YES
37	Iran	Friendly	YES	YES
38	Ireland	Unfriendly	YES	Suspended since 08.08.2023
39	Israel	Friendly	YES	YES
40	Italy	Unfriendly	YES	Suspended since 08.08.2023

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
41	Japan	Unfriendly	YES	Suspended since 08.08.2023
42	Kazakhstan	Friendly	YES	YES
43	Republic of Korea	Unfriendly	YES	Suspended since 08.08.2023
44	Kuwait	Friendly	YES	YES
45	Kyrgyzstan	Friendly	YES	YES
46	Latvia	Unfriendly	YES	Treaty denounced by Federal Law No. 40-FZ dated 28.02.2023 and ceased to be in effect as of 01.01.2024
47	Lebanon	Friendly	YES	YES
48	Liechtenstein	Unfriendly	NO	NO
49	Lithuania	Unfriendly	YES	Suspended since 08.08.2023
50	Luxembourg	Unfriendly	YES	Suspended since 08.08.2023
51	Malaysia	Friendly	YES	YES
52	Mali	Friendly	YES	YES
53	Malta	Unfriendly	YES	Suspended since 08.08.2023

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
54	Mexico	Friendly	YES	YES
55	Micronesia	Unfriendly	NO	NO
56	Moldova	Friendly	YES	YES
57	Monaco	Unfriendly	NO	NO
58	Mongolia	Friendly	YES	YES
59	Montenegro	Unfriendly	YES	Suspended since 08.08.2023
60	Morocco	Friendly	YES	YES
61	Namibia	Friendly	YES	YES
62	Netherlands	Unfriendly	YES	Treaty denounced by Federal Law No. 139-FZ dated 26.05.2021 and ceased to be in effect as of 01.01.2022
63	New Zealand	Unfriendly	YES	Suspended since 08.08.2023
64	North Macedonia	Unfriendly	YES	Suspended since 08.08.2023
65	Norway	Unfriendly	YES	Suspended since 08.08.2023
66	Oman	Friendly	YES	YES

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
67	Philippines	Friendly	YES	YES
68	Poland	Unfriendly	YES	Suspended since 08.08.2023
69	Portugal	Unfriendly	YES	Suspended since 08.08.2023
70	Qatar	Friendly	YES	YES
71	Romania	Unfriendly	YES	Suspended since 08.08.2023
72	San Marino	Unfriendly	NO	NO
73	Saudi Arabia	Friendly	YES	YES
74	Serbia	Friendly	YES	YES
75	Singapore	Unfriendly	YES	Suspended since 08.08.2023
76	Slovakia	Unfriendly	YES	Suspended since 08.08.2023
77	Slovenia	Unfriendly	YES	Suspended since 08.08.2023
78	South Africa	Friendly	YES	YES
79	Spain	Unfriendly	YES	Suspended since 08.08.2023
80	Sri Lanka	Friendly	YES	YES

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
81	Sweden	Unfriendly	YES	Suspended since 08.08.2023
82	Switzerland	Unfriendly	YES	Suspended since 08.08.2023
83	Syria	Friendly	YES	YES
84	Taiwan	Unfriendly	NO	NO
85	Tajikistan	Friendly	YES	YES
86	Thailand	Friendly	YES	YES
87	Turkey	Friendly	YES	YES
88	Turkmenistan	Friendly	YES	YES
89	UAE	Friendly	YES	YES
90	Ukraine	Unfriendly	YES	Treaty ceased to be in effect as of 01.01.2023 following Ukraine's note dated 08.06.2022 No. 612119/23-017-65
91	United Kingdom (including Crown Dependencies and British Overseas Territories)	Unfriendly	YES	Suspended since 08.08.2023

Nº	Country	"Country Status" *	DTT in Force	Effect of DTT in the Russian Federation **
92	USA (including the U.S. Virgin Islands)	Unfriendly	YES	Suspended since 08.08.2023
93	Uzbekistan	Friendly	YES	YES
94	Venezuela	Friendly	YES	YES
95	Vietnam	Friendly	YES	YES

Disclaimer:

This list is prepared for informational purposes only and does not constitute legal advice. The application of double tax treaties in the current circumstances may depend on tax residency status, ownership structure, applicable counter-sanction restrictions, clarifications from the Federal Tax Service of Russia, and judicial practice. An individual legal opinion requires an analysis of the specific situation. MAGENTA Legal accepts no liability for potential tax consequences arising from the independent use of this material without professional assessment.

** For the purposes of this list, "unfriendly" countries refer to states and territories listed in Decree of the Government of the Russian Federation No. 430-r dated 05.03.2022 "On Approval of the List of Foreign States and Territories Committing Unfriendly Actions Against the Russian Federation, Russian Legal Entities and Individuals." "Friendly" countries refer to states and territories not specified in the Decree.*

*** Although double tax treaties (DTTs) with most "unfriendly" states and territories have not been formally terminated, in practice their effect can be considered suspended. This is because the operation of most key provisions of such treaties (including provisions on reduced or zero tax rates for various types of income, such as dividends, interest, and other payments) has been suspended by the Russian Federation based on Presidential Decree No. 585 dated 08.08.2023 "On the Suspension by the Russian Federation of the Operation of Certain Provisions of International Treaties of the Russian Federation on Taxation Matters" and Federal Law No. 598-FZ dated 19.12.2023 "On the Suspension by the Russian Federation of the Operation of Certain Provisions of International Treaties of the Russian Federation on Taxation Matters."*