

Information table on DTT tax rates

Please find below information on the existing double taxation treaties with Russia, which contain an indication of the tax rates provided under these agreements as of June 20, 2019. The information provided in the table is for general guidance only and must be verified for each specific case and circumstances.

TREATY PARTNER	OWNERSHIP (in %)	WITHHOLDING RATE ON DIVIDENDS (in % or "D" for domestic rates)	COMMENT
Albania	–	10	DTT status: Active
Algeria	25	5 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the payer company; otherwise, the rate is 15%.
Argentina	25	10 or 15	DTT status: Active The 10% rate applies where dividends are paid to a company that holds directly at least 25% of the capital of the payer company; otherwise, the rate is 15%.
Armenia	25	5 or 10	DTT status: Active The 5% rate applies on dividends paid to a recipient that owns at least 25% of the authorized capital of the payer company; otherwise, the rate is 10%.
Australia	10	5 or 15	DTT status: Active The 5% rate applies where dividends are paid out of profits that have incurred the normal rate of tax and are paid to a company (other than a partnership) that holds directly at least 10% of the capital of the payer company, provided that (1) the recipient invests a minimum of AUD 700,000 or an equivalent amount in Russian rubles in the capital of the payer company, and (2) the dividends paid by the Russian company are exempt from tax in Australia; otherwise, the rate is 15%.
Austria (Revised or renegotiated)	10	5 or 15	DTT status: Active The 5% rate applies where the recipient contributes at least USD 100,000 (or an equivalent amount) to the authorized capital of the payer company and holds directly at least 10% of the capital of the payer company; otherwise, the rate is 15%. Additionally: Russia and Austria signed a protocol to the 2000 tax treaty on June 5, 2018, but the protocol is not yet in effect. When in effect, the protocol provides for a 5% withholding tax rate on dividends paid to a company (other than a partnership) that holds directly at least 10% of the capital of the payer company; otherwise, the rate will be 15%. The withholding tax rates on interest and royalties will not be affected by the protocol.

Azerbaijan	–	10	DTT status: Active
Belarus	–	15	DTT status: Active
Belgium (Revised or renegotiated)	–	10	DTT status: Pending Russia and Belgium signed a new treaty on May 19, 2015 to replace the existing treaty dating from 1995 but the treaty is not yet in effect. When in effect, the treaty will provide for a 5% withholding tax rate on dividends paid to a company that holds directly for an uninterrupted period of 12 months at least 10% of the capital of the payer company and this participation amounts to at least EUR 80,000 (or the equivalent in Russian rubles); otherwise, the rate will be 15%. Dividends paid to pension funds will be exempt, provided that the dividends are not derived from the carrying on of a business by the pension fund or through an associated enterprise. A 0% rate will apply to interest paid in connection with a loan granted or credit extended by an enterprise of one contracting state to an enterprise of the other contracting state and interest paid to a pension fund, provided that the interest is not derived from the carrying on of a business by the pension fund or through an associated enterprise; otherwise, the rate will be 10%. A 0% withholding tax rate will continue to apply to royalties.
Botswana	25	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company that holds at least 25% of the capital of the distributing company; otherwise, the rate is 10%.
Brazil	20	10 or 15	DTT status: Active The 10% rate applies to dividends paid to a company that holds directly at least 20% of the capital of the payer company; otherwise, the rate is 15%.
Bulgaria	–	15	DTT status: Active
Canada	10	10 or 15	DTT status: Active The 10% rate applies where dividends are paid to a company that owns at least 10% of the voting stock (or in the case of Russia, if there is no voting stock, at least 10% of the statutory capital) of the distributing company; otherwise, the rate is 15%.

Chile	25	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company that holds directly at least 25% of the capital of the payer company; otherwise, the rate is 10%.
China	25	5 or 10	DTT status: Active The 5% rate applies to dividends paid to a company (other than a partnership) that holds directly at least 25% of the capital of the payer company and this holding amounts to at least EUR 80,000 or the equivalent in any other currency; otherwise, the rate is 10%.
Croatia	25	5 or 10	DTT status: Active The 5% rate applies where the recipient contributes at least USD 100,000 (or an equivalent amount) to the capital of the distributing company and holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 10%.
Cuba	25	5 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 15%.
Cyprus	–	5 or 10	DTT status: Active Under the 2010 protocol to the 1998 treaty, the 5% rate applies where the recipient of the dividends directly invests the equivalent of at least EUR 100,000 in the capital of the distributing company; otherwise, the rate is 10%.
Czech Republic	–	10	DTT status: Active
Denmark	–	10	DTT status: Active
Ecuador	25	5 or 10	DTT status: Active The 2016 tax treaty between Russia and Ecuador came into effect on November 16, 2018 and applies from January 1, 2019. The 5% rate applies to dividends paid to a company that holds directly at least 25% of the voting stock of the payer company; otherwise, the rate is 10%.
Egypt	–	10	DTT status: Active
Estonia (Pending (signed, but not in effect))	–	D	DTT status: Pending Russia and Estonia signed a tax treaty on November 5, 2002, but the treaty is not yet in effect. When in effect, the treaty provides for a 5% withholding tax rate where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the payer company and that directly invests at least USD 75,000 (or an equivalent amount in the national currency of a contracting state) in the capital of the distributing company; otherwise, the rate will be 10%. A 10% withholding tax rate will apply to interest and royalties.

Ethiopia (Pending (signed, but not in effect)	–	D	DTT status: Pending Russia and Ethiopia signed a tax treaty on November 26, 1999, but the treaty is not yet in force. When in effect, the treaty provides for a 5% withholding tax rate on dividends and interest, and a 15% rate on royalties.
Finland	30	5 or 12	DTT status: Active The 5% rate applies where the recipient has contributed at least USD 100,000 (or an equivalent amount) to the capital of the distributing company at the time the dividends become due and holds at least 30% of the capital of the distributing company; otherwise, the rate is 12%.
France	–	5, 10 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company that (1) invests at least 500,000 French francs (or its equivalent) in the distributing company; and (2) is subject to French corporate tax but exempt from French tax on the dividends. The 10% rate applies if only (1) or (2) is met; otherwise, the rate is 15%.
Germany	10	5 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company that holds directly at least 10% of the capital of the distributing company and that has a capital share of at least EUR 80,000 in the distributing company; otherwise, the rate is 15%.
Greece	25	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 10%.
Hong Kong	15	5 or 10	DTT status: Active The 5% rate applies to dividends paid to a company (other than a partnership) that holds directly at least 15% of the capital of the payer company; otherwise, the rate is 10%.
Hungary	–	10	DTT status: Active
Iceland	25	5 or 15	DTT status: Active The 5% rate applies where the recipient is a company (other than a partnership) that contributes more than USD 100,000 (or an equivalent amount) to the capital of the distributing company and that holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 15%.
India	–	10	DTT status: Active
Indonesia	–	15	DTT status: Active

Iran	25	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 10%.
Ireland	–	10	DTT status: Active
Israel	–	10	DTT status: Active
Italy	10	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company that holds directly at least 10% of the capital of the distributing company (this share should be at least USD 100,000, or its equivalent in another currency); otherwise, the rate is 10%.
Japan	15	0, 5, 10 or 15	DTT status: Active The 2017 treaty between Russia and Japan to replace the 1986 treaty between the former USSR and Japan, as it applies in relations between Russia and Japan, entered into force on October 10, 2018 and applies from January 1, 2019 for withholding tax purposes. The 0% rate applies to dividends paid to a pension fund, provided that the dividends are derived from specified activities; the 5% rate applies to dividends paid to a company that has held directly at least 15% of the voting power of the payer company for a period of 365 days, ending on the date upon which entitlement to the dividends is determined; the 15% rate applies to dividends derived from shares of a company or comparable interests, such as interests in a partnership, trust or investment fund, if, at any time during the 365 days preceding the payment of the dividends, the shares or comparable interests derived at least 50% of their value directly or indirectly from certain immovable property situated in the other contracting state; otherwise, the rate is 10%.
Kazakhstan	–	10	DTT status: Active
Korea (DPRK)	–	10	DTT status: Active
Korea (ROK)	30	5 or 10	DTT status: Active The 5% rate applies where the recipient contributes at least USD 100,000 (or an equivalent amount) to the capital of the distributing company and holds directly at least 30% of the capital of the distributing company; otherwise, the rate is 10%.
Kuwait	–	0 or 5	DTT status: Active The 0% rate applies if the recipient is one of the following group: (a) the Government, a political subdivision or a local authority of the other Contracting State; (b) the Central Bank of another Contracting State; or (c) other government agencies or financial institutions that may be identified and agreed

			upon by the competent authorities of the Contracting States through the exchange of notes. The capitalized terms used herein are defined in the applicable DTT.
Kyrgyzstan	–	10	DTT status: Active
Laos (Pending) (signed but not in effect)	–	D	DTT status: Pending Russia and Laos signed a tax treaty on May 14, 1999, but the treaty is not yet in effect. When in effect, the treaty provides for a 10% withholding tax rate on dividends and interest. Royalties will be taxable only in the state of residency of the recipient.
Latvia	25	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the payer company, provided that the amount invested exceeds USD 75,000 or its equivalent in Russia or Latvia's national currency; otherwise, the rate is 10%.
Lebanon	–	10	DTT status: Active
Lithuania	25	5 or 10	DTT status: Active The 5% rate applies where the recipient contributes at least USD 100,000 (or an equivalent amount) to the capital of the distributing company and holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 10%.
Luxembourg	10	5 or 15	DTT status: Active The 2011 protocol to the 1993 treaty provides that a 5% withholding tax applies to dividends paid to a company (other than a partnership) that holds directly at least 10% of the capital of the payer company and has invested at least EUR 80,000 (or the equivalent in Russian rubles) in that company; otherwise, the 15% rate from the treaty applies.
Macedonia	–	10	DTT status: Active
Malaysia	–	15 or D	DTT status: Active The treaty with the former USSR continues to apply. The 15% rate applies to profits of a joint venture accruing to a Malaysian-resident participant; otherwise, the domestic rate applies.
Mali	–	10 or 15	DTT status: Active The 10% rate applies where the amount of realized investment is at least FRF 1 million; otherwise, the rate is 15%.
Malta	25	5 or 10	DTT status: Active The 5% rate applies to dividends paid by a Russian company to a Maltese company that holds directly at least 25% of the capital of the payer company and the holding is at least EUR 100,000; otherwise, the rate is 10% on dividends paid by a Russian company to a Maltese resident.

Mauritius (Pending) (signed but not in effect)	–	D	DTT status: Pending Russia and Mauritius signed a tax treaty on August 24, 1995, but the treaty is not yet in effect. When in effect, the treaty provides for a 5% withholding tax rate on dividends paid to a company that directly invests at least USD 500,000 (or an equivalent in the currency of the contracting state in which the recipient is resident) in the capital of the payer company; otherwise the rate will be 10%. Interest and royalties will be taxable only in the state of residency of the recipient.
Mexico	–	10	DTT status: Active
Moldova	–	10	DTT status: Active
Mongolia	–	10	DTT status: Active
Montenegro	25	5 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the distributing company and that invests at least USD 100,000 (or its equivalent amount in the national currencies of the contracting states) in the distributing company; otherwise, the rate is 15%.
Morocco	–	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company that invests at least USD 500,000 in the distributing company; otherwise, the rate is 10%.
Namibia	25	5 or 10	DTT status: Active The 5% rate applies where the recipient contributes at least USD 100,000 (or an equivalent amount) to the capital of the distributing company and holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 10%.
Netherlands	25	5 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company that holds directly at least 25% of the capital of the distributing company and invests at least ECU 75,000 (or its equivalent) in the distributing company; otherwise, the rate is 15%.
New Zealand	–	15	DTT status: Active
Norway	–	10	DTT status: Active
Oman (Pending) (signed but not in effect)	–	D	DTT status: Pending Russia and Oman signed an income tax treaty on November 26, 2001, but the treaty is not yet in effect. When in effect, the treaty provides for a 5% rate where dividends are paid to a recipient that directly invests at least USD 500,000 (or its equivalent) in the capital of the payer company; otherwise the rate will be 10%. Interest will be taxable only in the state of residency of the recipient. The rate on royalties will be 5%.
Philippines	–	15	DTT status: Active

Poland	–	10	DTT status: Active
Portugal	25	10 or 15	DTT status: Active The 10% rate applies where dividends are paid to a company that holds directly at least 25% of the capital of the distributing company for two years before the dividends are paid; otherwise, the rate is 15%.
Qatar	–	5	DTT status: Active
Romania	–	15	DTT status: Active
Saudi Arabia	–	0 or 5	DTT status: Active The 0% rate applies if the recipient is one of the following groups: (a) the government, a political or administrative unit or local authority of the other Contracting State; or (b) the Central Bank of another Contracting State; or (c) other governmental agencies or financial institutions that may be identified and agreed upon through the exchange of notes between the competent authorities of the Contracting States. The defined terms used herein have the meaning given in the applicable DTT.
Serbia	25	5 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the distributing company and invests at least USD 100,000 (or its equivalent in the national currencies of the contracting states) in the distributing company; otherwise, the rate is 15%.
Singapore	15	5 or 10	DTT status: Active The 5% rate applies to dividends paid to a company that holds directly at least 15% of the capital of the payer company (other than dividends paid by a real estate investment fund); otherwise, the rate is 10%.
Slovakia	–	10	DTT status: Active
Slovenia	–	10	DTT status: Active
South Africa	30	10 or 15	DTT status: Active The 10% rate applies to dividends paid if residents of South Africa hold at least 30% of the capital of the distributing company and have directly invested in the equity share capital (authorized fund) of that company an amount not less than USD 100,000 or the equivalent thereof in the relevant currency; otherwise, the rate is 15%.
Spain	–	5, 10 or 15	DTT status: Active The 5% rate applies where dividends are paid to a company (other than a partnership) (1) that invests at least ECU 100,000 (or its equivalent) in the distributing company, and (2) the dividends are exempt from tax in Spain. The 10% rate applies if only (1) or (2) is met; otherwise, the rate is 15%.

Sri Lanka	25	10 or 15	DTT status: Active The 10% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 15%.
Sweden (Revised or renegotiated)	100 or 30	5 or 15	DTT status: Active The treaty provides for a 5% rate where dividends are paid to a company (other than a partnership) that holds directly 100% of the capital of the payer company (or if the payer is a joint venture, that holds directly at least 30% of the capital of the joint venture) if the foreign capital invested exceeds USD 100,000 (or an equivalent amount in the national currencies of the contracting states) at the time the dividends are distributed; otherwise, the rate is 15%. Additionally: The 2018 protocol to the 1993 tax treaty between Russia and Sweden enters into force on July 1, 2019 and will apply as from January 1, 2020 for withholding tax purposes. When in effect, the protocol provides for a 5% withholding tax rate on dividends paid to a company (other than a partnership) that holds directly at least 10% of the capital of the payer company (other than where the payer company is an investment fund) and that has invested at least EUR 80,000 or its equivalent in any other currency at the time the dividends are distributed; otherwise, the rate will be 15%. The withholding tax rates on interest and royalties will not be affected by the protocol.
Switzerland	20	0, 5 or 15	DTT status: Active Under the 2011 protocol to the 1995 treaty, a 0% rate applies where dividends are paid to a pension fund or similar institution; a 5% rate applies where dividends are paid to a company (other than a partnership) that holds directly at least 20% of the capital of the payer company and the foreign capital invested exceeds CHF 200,000 (or its equivalent in another currency) at the time the dividends become due; otherwise, the rate is 15%.
Syria	–	15	DTT status: Active
Tajikistan	25	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company that holds directly at least 25% of the capital of the distributing company; otherwise, the rate is 10%.
Thailand	–	15	DTT status: Active
Turkey	–	10	DTT status: Active
Turkmenistan	–	10	DTT status: Active

Ukraine	–	5 or 15	DTT status: Active The 5% rate applies where a resident of the other contracting state has invested at least USD 50,000 (or an equivalent amount in the national currencies of the contracting states) in the stock capital (registered fund) of the distributing company; otherwise, the rate is 15%.
United Arab Emirates	–	0	DTT status: Active
United Kingdom	–	10	DTT status: Active
United States	10	5 or 10	DTT status: Active The 5% rate applies where dividends are paid to a company that owns at least 10% of the voting stock of the payer company (or, in the case of Russia, if there is no voting stock, at least 10% of the statutory capital); otherwise, the rate is 10%.
Uzbekistan	–	10	DTT status: Active
Venezuela	10	10 or 15	DTT status: Active The 10% rate applies where dividends are paid to a company that holds at least 10% of the capital of the distributing company and invests at least USD 100,000 in the distributing company; otherwise, the rate is 15%.
Vietnam	–	10 or 15	DTT status: Active The 10% rate applies where the recipient directly invests at least USD 10 million in the equity share capital of the distributing company; otherwise, the rate is 15%.