



ProsperoScope

Prospects, comments, solutions

Introduction

In its letter No. 03-08-R3/23009 of 21 April 2016, the Russian Ministry of Finance advises that letters of the Russian Federal Tax Service No. [OA-4-17/1265@](#) of 29 January 2016 and No. [OA-3-17/87@](#) of 16 January 2015 (as well as other letters that state a similar position) shall not be applied because they contradict provisions of Russian tax legislation and international double tax treaties. In the recalled letters, the Russian tax authorities expressed an opinion that the fact that an individual has spent less than 183 days in Russia within 12 consecutive months, taken alone, does not automatically lead to the loss of Russian tax residency status. In addition, the recalled letters clarified that having a permanent home or center of vital interest in Russia may lead to an individual being recognized as a Russian tax resident notwithstanding the number of days spent in Russia during 12 consecutive months.

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We hope you will find this information useful and interesting. If you have any questions, please feel free to ask.

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