



ProsperoScope

Prospects, comments, solutions

Introduction

The Russian Federal Tax Service has released a draft order that approves the procedure and the form of confirmation of the Russian tax residency (hereinafter, the Draft).

In our opinion, the Draft may make life a lot easier for the taxpayers now that the procedure for obtaining the confirmation is finally regulated.

A noteworthy development is that, apart from the issue of a special document in a format proposed by the draft, the Russian tax residency will be confirmed by the Russian Federal Tax Service or its territorial bodies by way of attestation of a respective certificate issued in a format required by a foreign state.

Furthermore, the Draft proposes a number of other changes to the Russian residency confirmation procedure:

- In particular, it sets forth the list of documents that shall be attached to the request for tax status confirmation. The documents shall attest to the possibility/fact of income receipt or property ownership as well as other facts and circumstances. The above-mentioned list is not exhaustive and may include the documents attesting to other facts or circumstances that require the confirmation of the Russian tax residency in a foreign state.
- The Draft also sets forth the request requirements.
- The request to confirm the tax residency status might also be filed electronically via the taxpayer's personal account.
- No specific format is set for the request as long as it complies with the above-mentioned requirements.

The request will be considered during 30 calendar days after a full set of documents is submitted.

The confirmation will be issued for one calendar year with respect to each counterparty/source of income/asset.

The Draft is expected to enter into force in July 2017.

5 April 2017

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Contacts

We hope you will find this information useful and interesting. Please do not hesitate to contact us if you have any questions.

**Gennady
Kamyshnikov**
Managing Partner
Government Relations
+7 (495) 787 06 00

 [Send E-mail](#)


**Grigory
Pavlotsky**
Managing Partner
Tax & Legal
Deloitte CIS
+7 (495) 787 06 00

 [Send E-mail](#)

**Elena
Solovyova**
Partner
International Tax
+7 (495) 787 06 00

 [Send E-mail](#)

**Svetlana
Meyer**
Partner
Private Client Services
+7 (495) 787 06 00

 [Send E-mail](#)

**Pavel
Balashov**
Partner
Business Process
Solutions
+7 (495) 787 06 00

 [Send E-mail](#)


**Raisa
Alexakhina**
Partner
Legal Services
+7 (495) 787 06 00

 [Send E-mail](#)


**Yulia
Krylova**
Director
International Tax
+7 (495) 787 06 00

 [Send E-mail](#)


**Svetlana
Borisova**
Director
Business Process
Solutions
+7 (495) 787 06 00

 [Send E-mail](#)

**Leonid
Pechernikov**
Senior Manager
Private Client Services
+7 (495) 787 06 00

 [Send E-mail](#)

**Anna
Samokhina**
Manager
Private Client Services
+7 (495) 787 06 00

 [Send E-mail](#)



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5 Lesnaya Street
Moscow, 125047, Russia

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