

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax and Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St. Petersburg).

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18 January 2016

Rossiyskaya Gazeta

<http://www.rg.ru/2016/01/18/gonkong-site-anons.html>

Double Tax Treaty between Russia and Hong Kong Signed

The [Agreement](#) between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Russian Federation on the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and its Protocol has been signed. The Agreement contains the criteria for eliminating conflicts in the tax residency of individuals and companies for the purposes covered by the Agreement, the criteria for constituting permanent establishment, and determines the procedure for the taxation of various forms of income. The Agreement and Protocol also define the methods for eliminating double taxation, the methods for counteracting fiscal evasion and those for information exchange between the relevant authorities of the parties to the Agreement. More details about the contents of the Agreement and Protocol can be found in Legislative Tracking of [8 December 2015](#) and Legislative Tracking in Focus of [11 December 2015](#)).

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