

Legislative Tracking



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Federal Tax Service Letter lists states with which Russia may exchange tax information

Russia's Federal Tax Service has issued Letter No. OA-4-17/22482@ of 22 December 2015, which lists the states/territories (as of 10 December 2015) with which the Russian Federation can exchange tax information in accordance with the [Convention](#) on Mutual Administrative Assistance of 25 January 1988, which entered into force on 1 July 2015. This list includes Bermuda, the British Virgin Islands, Guernsey, Mauritius and other states/territories. The list will be updated as new participants join the Convention. Previously there were no legal grounds for mutual administrative assistance with these states.

In the Letter, the Federal Tax Service furthermore indicated that for the Russian Federation, the Convention's regulations apply to:

- Administrative assistance in relation to tax periods following 1 January 2016
- Tax cases subject to prosecution in accordance with Russian criminal law in relation to tax periods following 1 January 2012.

The Federal Tax Service additionally noted that the Cayman Islands have confirmed their willingness to exchange information from the tax periods following 1 January 2012 in relation both to administrative assistance and to tax cases involving intentional behaviour subject to prosecution in accordance with RF criminal law.

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