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| Jurisdiction's name: | Russian Federation |
| Date: | Update as of 2018 |

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| Information on Residency for tax purposes |
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Section I – Criteria for Individuals to be considered a tax resident

Tax residency status may be granted to:

individuals and individual entrepreneurs who spend at least **183 calendar days (or more)** over 12 consecutive months in the Russian Federation regardless of time spent outside Russia for the purposes of short-term (less than six months) medical treatment or education as well as employment or other duties associated with performance of works (rendering of services) at offshore hydrocarbon deposits.

Legal references:

- Article 32, paragraph 1, subparagraph 16 of the Russian Federation Tax Code;
- Article 207, paragraph 2 of the Russian Federation Tax Code;
- Federal Tax Service of Russia Order of 07.11.2017 № MMB-7-17/837@.

Tax residency certificates are issued by the FTS of Russia Inter-Regional Inspectorate for Centralized Data Processing / МИ ФНС России по ЦОД (hereinafter – the Inspectorate for CDP).

Application for tax residency certificate is established by the Federal Tax Service of Russia Order of 07.11.2017 № MMB-7-17/837@.

Such application may be filed on paper or electronically via online service at: <https://service.nalog.ru/nrez/>

Address for correspondence:

Inspectorate for CDP

125373, Russia, Moscow, Pokhodniy proezd,

housing premises 3, building 2

Section II – Criteria for Entities to be considered a tax resident

Tax residency status may be granted to:

- 1) **organizations incorporated in Russia;**
- 2) **non-Russian organizations deemed tax residents in Russia according to the provisions of Russian international treaties in tax matters;**
- 3) **non-Russian organizations with place of management in Russia unless otherwise stipulated by Russian international treaties in tax matters;**

- 4) **non-Russian organizations with a branch in Russia may voluntarily acquire Russian tax residency by filing a corresponding application unless otherwise stipulated by Russian international treaties in tax matters or Russian Tax Code.**

Legal references:

- Article 32, paragraph 1, subparagraph 16 of the Russian Federation Tax Code;
- Article 246.2, paragraphs 1 and 8 of the Tax Code of the Russian Federation.
- Federal Tax Service of Russia Order of 07.11.2017 № MMB-7-17/837@.

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Tax residency certificates include a verification code allowing to validate such certificated via a an online service at the official FTS of Russia web portal at: <https://service.nalog.ru/nrez/eng/check.html>

Section III – Entity types that are as a rule not considered tax residents

Mutual investment funds (known as PIFs), unlimited partnership and trust partnership are considered fiscally transparent under Russian legislation and are taxed on the level of funds' investors.

Section IV – Contact point for further information

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