

Part II - Treaties and Tax Legislation

Subpart A – Tax Conventions and Other Related Items

Announcement Regarding the Suspension of the United States-Russia Tax Treaty

Announcement 2024-26

The United States provided formal notice to the Russian Federation on June 17, 2024, to confirm the suspension of the operation of paragraph 4 of Article 1 and Articles 5-21 and 23 of the Convention between the United States of America and the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, signed at Washington on June 17, 1992 (Convention), as well as the operation of its accompanying Protocol, by mutual agreement. See Press Release, United States' Notification of Suspension, By Mutual Agreement, of the 1992 Tax Convention with Russia (June 17, 2024), <https://home.treasury.gov/news/press-releases/jy2410>.

This action responds to notification by the Russian Federation on August 8, 2023, of its desire to suspend paragraph 4 of Article 1 and Articles 5-21 and 23 of the Convention, as well as the Protocol.

The suspension will take effect both for taxes withheld at source and in respect of other taxes on August 16, 2024, and will continue until otherwise decided by the two governments.

For further information regarding this announcement contact the Office of Associate Chief Counsel (International) at (202) 317-3800 (not a toll-free number).

