

# Chart of Double Tax Treaties

	Russia	Cyprus	Malta	Hong Kong	Singapore	The Netherlands	Luxembourg	Latvia	Great Britain	Ireland
Afghanistan	-	-	-	-	-	-	-	-	-	-
Aland islands	-	-	-	-	-	-	-	-	-	-
Albania	+	-	+	-	+	• <sup>3</sup>	• <sup>3</sup>	+	+	+
Algeria	+	-	-	-	-	-	-	-	-	-
American Samoa	-	-	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	• <sup>5</sup>	-	-	-
Angola	-	-	-	-	-	-	-	-	-	-
Anguilla	-	-	-	-	-	-	-	-	-	-
Antigua and Barbuda	-	-	-	-	-	-	-	-	+	-
Argentina	+	-	-	-	-	+	-	-	+	-
Armenia	+	• <sup>2</sup>	-	-	-	+	+	-	+	+
Aruba (Netherlands Antilles)	-	-	-	-	-	-	-	-	-	-
Australia	+	-	+	-	+	+	-	-	+	+
Austria	+	+	+	+	+	+	+	+	+	+
Azerbaijan	+	• <sup>1</sup>	-	-	-	-	+	+	+	-
Bahamas	-	-	-	-	-	-	-	-	-	-
Bahrain	-	-	+	-	+	-	+	-	+	+
Bangladesh	-	-	-	-	+	+	-	-	+	-
Barbados	-	-	+	-	• <sup>7</sup>	-	+	-	+	-
Belgium	+	+	+	+	+	+	+	+	+	+
Belize	-	-	-	-	-	-	-	-	+	-
Belorussia	+	+	-	-	+	+	-	+	• <sup>10</sup>	+
Benin	-	-	-	-	-	-	-	-	-	-
Bermuda islands	-	-	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-	+	-
Bonaire (Netherlands Antilles)	-	-	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	-	-	-	-	-	-	-	-	+	+
Botswana	+	-	-	-	-	-	• <sup>3</sup>	-	+	• <sup>3</sup>
Brazil	• <sup>13</sup>	-	-	-	-	+	+	-	-	-
British Virgin islands	-	-	-	-	-	-	-	-	+	-
Brunei	-	-	-	+	+	-	• <sup>5</sup>	-	+	-
Bulgaria	+	+	+	-	+	+	+	+	+	+
Burkina Faso	-	-	-	-	-	-	-	-	-	-
Burundi	-	-	-	-	-	-	-	-	-	-
Butane	-	-	-	-	-	-	-	-	-	-
Cambodia	-	-	-	-	-	-	-	-	-	-
Cameroon	-	-	-	-	-	-	-	-	-	-
Canada	+	+	+	+	+	+	+	+	+	+
Cape Verde	-	-	-	-	-	-	-	-	-	-
Chad	-	-	-	-	-	-	-	-	-	-
Chile	+	-	-	-	-	-	-	-	+	+
China	+ <sup>16</sup>	+	+	+	+	+	+	+	+	+
Cocos islands	-	-	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-	-	-
Comoros	-	-	-	-	-	-	-	-	-	-
Cook islands	-	-	-	-	-	-	-	-	-	-
Costa Rica	-	-	-	-	-	-	-	-	-	-
Côte d'Ivoire	-	-	-	-	-	-	-	-	+	-
Croatia	+	-	+	-	-	+	• <sup>3</sup>	+	• <sup>12</sup>	+
Cuba	+	-	-	-	-	-	-	-	-	-
Curacao	-	-	-	-	-	-	-	-	-	-
Cyprus	+ <sup>15</sup>		+	-	+	-	• <sup>3</sup>	-	+	+
Czech Republic	+	+	+	+	+	+	+	+	+	+
Democratic Republic of Kongo	-	-	-	-	-	-	-	-	-	-
Denmark	+	+	+	-	+	+	+	+	+	+
Djibouti	-	-	-	-	-	-	-	-	-	-
Dominicana	-	-	-	-	-	-	-	-	-	-
DPRK	+	-	-	-	-	-	-	-	-	-

1. The Agreement between Cyprus and the USSR of 1982 is applied.

2. Cyprus unilaterally applies, with respect to Armenia, the provisions of the Agreement concluded between the USSR and Cyprus in 1982, as opposed to Armenia.

3. Signed, but has not been ratified.

7. The Agreement between Cyprus and Yugoslavia of 1985 is applied.

10. The Agreement between the Great Britain and the USSR of 1985 is applied.

12. The Agreement between the Great Britain and Yugoslavia of 1985 is applied.

13. Has not entered into force and not applied (Information from Ministry of Finance Information Letter as of 12.02.2004 №03-08-06/5641).

15. Enforceable as of 01.01.2017 (Revision to the Agreement).

16. Enforceable as of 09.04.2016 (The Agreement of 13.10.2014).

	Russia	Cyprus	Malta	Hong Kong	Singapore	The Netherlands	Luxembourg	Latvia	Great Britain	Ireland
East Timor	-	-	-	-	-	-	-	-	-	-
Ecuador	+	-	-	-	• <sup>3</sup>	-	-	-	-	-
Egypt	+	+	+	-	+	+	-	-	+	+
Equatorial Guinea	-	-	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-	-	-
Estonia	-	+	+	-	+	+	+	+	+	+
Ethiopia	-	-	-	-	-	-	-	-	+	-
Falkland islands	-	-	-	-	-	-	-	-	+	-
Faroe islands	-	-	-	-	-	-	-	-	+	-
Fiji	-	-	-	-	+	-	-	-	+	-
Finland	+	+	+	-	+	+	+	+	+	+
France	+	+	+	+	+	+	+	+	+	+
French Polynesia	-	-	-	-	-	-	-	-	-	-
Gabon	-	-	-	-	-	-	-	-	-	-
Gambia	-	-	-	-	-	-	-	-	+	-
Georgia	-	-	+	-	+	+	+	+	+	+
Germany	+	+	+	-	+	+	+	+	+	+
Ghana	-	-	-	-	-	-	-	-	+	-
Gibraltar	-	-	-	-	-	-	-	-	-	-
Great Britain	+	+	+	+	+	+	+	+		+
Greece	+	+	+	-	-	+	+	+	+	+
Grenada	-	-	-	-	-	-	-	-	+	-
Guadeloupe	-	-	-	-	-	-	-	-	-	-
Guam (USA)	-	-	-	-	-	-	-	-	-	-
Guatemala	-	-	-	-	-	-	-	-	-	-
Guernsey	-	-	+	+	+	-	• <sup>3</sup>	-	+	-
Guiana	-	-	-	-	-	-	-	-	-	-
Guinea	-	-	-	-	-	-	-	-	-	-
Guinea-Bissau	-	-	-	-	-	-	-	-	-	-
Guyana	-	-	-	-	-	-	-	-	+	-
Haiti	-	-	-	-	-	-	-	-	-	-
Honduras	-	-	-	-	-	-	-	-	-	-
Hong Kong	+	-	+		-	-	+	-	+	+
Hungary	+	+	+	+	+	+	+	+	+	+
Iceland	+	-	+	-	-	+	+	+	+	+
India	+	+	+	-	+	+	+	• <sup>3</sup>	+	+
Indonesia	+	-	-	+	+	+	+	-	+	-
Iran	+	-	-	-	-	-	-	-	-	-
Iraq	-	-	-	-	-	-	-	-	-	-
Ireland	+	+	+	+	+	+	+	+	+	
Isle of Man	-	-	+	-	+	-	• <sup>3</sup>	-	+	-
Israel	+	-	+	-	+	+	+	+	+	+
Italy	+	+	+	+	+	+	+	+	+	+
Jamaica	-	-	-	-	-	-	-	-	+	-
Japan	+	-	-	+	+	+	+	-	+	+
Jersey	-	-	+	+	+	-	• <sup>3</sup>	-	+	-
Jordan	-	-	+	-	-	-	-	-	+	-
Kazakhstan	+	-	-	-	+	+	+	+	+	-
Kenya	-	-	-	-	-	-	-	-	+	-
Kiribati	-	-	-	-	-	-	-	-	+	-
Kosovo	-	-	-	-	-	-	-	-	-	-
Kuwait	+	+	+	-	+	+	• <sup>3</sup>	• <sup>3</sup>	+	+
Kyrgyzstan	+	+	-	-	-	-	• <sup>3</sup>	+	-	-
Laos	-	-	-	-	• <sup>3</sup>	-	• <sup>7</sup>	-	-	-
Latvia	+	-	+	-	+	+	+		+	+
Lebanon	-	+	+	-	-	-	-	-	-	-
Lesotho	-	-	-	-	-	-	-	-	+	-
Liberia	-	-	-	-	-	-	-	-	-	-
Libya	-	-	+	-	+	-	-	-	+	-
Liechtenstein	-	-	• <sup>3</sup>	+	• <sup>3</sup>	-	+	-	+	-
Lithuania	+	• <sup>3</sup>	+	-	+	+	+	+	+	+
Luxembourg	+	-	+	+	+	+		+	+	+
Macau	-	-	-	-	-	-	-	-	-	-
Macedonia	+	-	-	-	-	+	+	+	+	+

3. Signed, but has not been ratified.  
7. Enforceable as of 01.01.2015.

	Russia	Cyprus	Malta	Hong Kong	Singapore	The Netherlands	Luxembourg	Latvia	Great Britain	Ireland
Madagascar	-	-	-	-	-	-	-	-	-	-
Malawi	-	-	-	-	-	• <sup>3</sup>	-	-	+	-
Malaysia	+	-	+	+	+	+	+	-	+	+
Maldives	-	-	-	-	-	-	-	-	-	-
Mali	+	-	-	-	-	-	-	-	-	-
Malta	+	+		+	+	+	+	+	+	+
Marshall Islands	-	-	-	-	-	-	-	-	-	-
Martinique	-	-	-	-	• <sup>7</sup>	-	-	-	-	-
Mauritania	-	-	-	-	-	-	-	-	-	-
Mauritius	-	+	-	-	+	-	+	-	+	-
Mayotte	-	-	-	-	-	-	-	-	-	-
Mexico	+	-	• <sup>3</sup>	+	+	+	+	+	+	+
Micronesia	-	-	-	-	-	-	-	-	-	-
Moldavia	+	+	• <sup>3</sup>	-	-	+	+	+	+	+
Monaco	-	-	-	-	-	-	+	-	-	-
Mongolia	+	-	-	-	+	+	• <sup>9</sup>	-	+	-
Montenegro	+	• <sup>4</sup>	+	-	-	-	• <sup>3</sup>	+	+	+
Montserrat	-	-	-	-	-	-	-	-	+	-
Morocco	+	-	+	-	+	+	+	+	+	+
Mozambique	-	-	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	+	-	-	-	• <sup>11</sup>	-
Namibia	+	-	-	-	-	-	-	-	+	-
Nauru	-	-	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	-	-
New Caledonia	-	-	-	-	-	-	-	-	-	-
New Zealand	+	-	-	+	+	+	-	-	+	+
Nicaragua	-	-	+	-	-	-	-	-	-	-
Niger	-	-	-	-	-	-	-	-	-	-
Nigeria	-	-	-	-	-	+	-	-	+	-
Niuean	-	-	-	-	-	-	-	-	-	-
Norfolk island	-	-	-	-	-	-	-	-	-	-
Northern Mariana islands	-	-	-	-	-	-	-	-	-	-
Norway	+	+	+	-	+	+	+	+	+	+
Oman	-	-	-	-	+	-	• <sup>3</sup>	-	+	-
Pakistan	-	-	+	-	+	+	-	-	+	+
Palau	-	-	-	-	-	-	-	-	-	-
Palestine	-	-	-	-	-	-	-	-	-	-
Panama	-	-	-	-	+	-	+	-	+	+
Papua New Guinea	-	-	-	-	+	-	-	-	+	-
Paraguay	-	-	-	-	-	-	-	-	-	-
Peru	-	-	-	-	-	-	-	-	-	-
Philippines	+	-	-	-	+	+	-	-	+	-
Poland	+	+	+	-	+	+	+	+	+	+
Portugal	+	+	+	+	+	+	+	+	+	+
Puerto Rica	-	-	-	-	-	-	-	-	-	-
Qatar	+	+	+	+	+	-	+	-	+	+
Republic of the Congo	-	-	-	-	-	-	-	-	-	-
Reunion island	-	-	-	-	-	-	-	-	-	-
Romania	+	+	+	-	+	+	+	+	+	+
Russia		+ <sup>15</sup>	+	+	+	+	+	+	+	+
Rwanda	-	+	-	-	+	-	-	-	-	-
Saba (Netherlands Antilles)	-	-	-	-	-	-	-	-	-	-
Saint Barthelemy	-	-	-	-	-	-	-	-	-	-
Saint Helena, Ascension and Tristan da Cunha	-	-	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-	+	-
Saint Pierre and Miquelon	-	-	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	-	-	-	-	-	-	-	-	-	-
Saint-Martin	-	-	-	-	-	-	-	-	-	-
Salvador	-	-	-	-	-	-	-	-	-	-
Samoa	-	-	-	-	-	-	-	-	-	-
San Marino	-	+	+	-	• <sup>3</sup>	-	+	-	-	-
Sao Tome and Principe	-	-	-	-	-	-	-	-	-	-
Saudi Arabia	+	-	+	-	+	-	• <sup>3</sup>	-	+	+

3. Signed, but has not been ratified.

4. The Agreement between Cyprus and Yugoslavia of 1985 is applied.

7. Enforceable as of 01.01.2015.

9. Mongolia repudiated the Agreement as of 01.01.2014.

11. The Agreement between the Great Britain and Burma of 1950 is applied.

	Russia	Cyprus	Malta	Hong Kong	Singapore	The Netherlands	Luxembourg	Latvia	Great Britain	Ireland
Senegal	-	-	-	-	-	-	-	-	-	-
Serbia	+	• <sup>4</sup>	+	-	-	-	• <sup>3</sup>	+	+	+
Seychelles	-	+	-	-	-	-	+	-	-	-
Sierra Leone	-	-	-	-	-	-	-	-	+	-
Singapore	+	+	+	-		+	+	+	+	+
Sint Maarten	-	-	-	-	-	-	-	-	-	-
Slovakia	+	• <sup>5</sup>	+	-	+	+	+	+	+	+
Slovenia	+	+	+	-	+	• <sup>8</sup>	+	+	+	+
Solomon islands	-	-	-	-	-	-	-	-	+	-
Somalia	-	-	-	-	-	-	-	-	-	-
South Africa	+	+	+	-	+	-	+	-	+	+
Southern Sudan	-	-	-	-	-	-	-	-	-	-
Spain	+	+	+	+	+	+	+	+	+	+
Sri Lanka	+	-	-	-	+	+	• <sup>7</sup>	-	+	-
St. Lucia	-	-	-	-	-	-	-	-	-	-
Sudan	-	-	-	-	-	-	-	-	+	-
Surinam	-	-	-	-	-	+	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-	+	-
Sweden	+	+	+	-	+	+	+	+	+	+
Switzerland	+	-	+	+	+	+	+	+	+	+
Syria	+	+	+	-	-	-	-	-	-	-
Tajikistan	+	• <sup>6</sup>	-	-	-	-	+	+	-	-
Tanzania	-	-	-	-	-	-	-	-	-	-
Thailand	+	+	-	+	+	+	+	-	+	• <sup>3</sup>
The Cayman islands	-	-	-	-	-	-	-	-	+	-
The Central African Republic	-	-	-	-	-	-	-	-	-	-
The Dominican Republic	-	-	-	-	-	-	-	-	-	-
The Netherlands	+	-	+	+	+		+	+	+	+
The Republic of China (Taiwan)	-	-	-	-	+	+	• <sup>5</sup>	-	+	-
The Republic of Korea	+	-	+	-	+	+	+	+	+	+
Togo	-	-	-	-	-	-	-	-	-	-
Tokelau	-	-	-	-	-	-	-	-	-	-
Tonga	-	-	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	+	-	+	-
Tunisia	-	-	+	-	-	+	+	-	+	-
Turkey	+	-	+	-	+	+	+	+	+	+
Turkmenistan	+	-	-	-	-	-	-	+	• <sup>10</sup>	-
Turks and Caicos islands	-	-	-	-	-	-	-	-	-	-
Tuvalu	-	-	-	-	-	-	-	-	+	-
UAE	-	+	+	• <sup>3</sup>	+	-	+	• <sup>3</sup>	-	+
Uganda	-	-	-	-	-	• <sup>3</sup>	-	-	+	-
Ukraine	+	+	• <sup>3</sup>	-	+	+	• <sup>14</sup>	+	+	• <sup>3</sup>
Uruguay	-	-	+	-	-	-	• <sup>3</sup>	-	-	-
USA	+	+	+	-	-	+	+	+	+	+
Uzbekistan	+	• <sup>6</sup>	-	-	+	+	+	-	+	+
Vanuatu	-	-	-	-	-	-	-	-	-	-
Vatican	-	-	-	-	-	-	-	-	-	-
Venezuela	+	-	-	-	-	+	-	-	+	-
Vietnam	+	-	-	+	+	+	+	-	+	+
Virgin islands (USA)	-	-	-	-	-	-	-	-	-	-
Wallis and Futuna islands	-	-	-	-	-	-	-	-	-	-
Yemen	-	-	-	-	-	-	-	-	-	-
Zambia	-	-	-	-	-	+	-	-	+	+
Zimbabwe	-	-	-	-	-	+	-	-	+	-

3. Signed, but has not been ratified.

4. The Agreement between Cyprus and Yugoslavia of 1985 is applied.

5. The Agreement between Cyprus and Czechoslovakia of 1982 is applied.

6. The Agreement between Cyprus and the USSR of 1982 is applied.

7. Enforceable as of 01.01.2015.

8. The Agreement between the Netherlands and Yugoslavia of 2004 is applied.

10. The Agreement between the Great Britain and the USSR of 1985 is applied.

14. Ratified, has not entered into force.