

**No. 51707\***

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**Cyprus  
and  
Russian Federation**

**Agreement between the Government of the Republic of Cyprus and the Government of the Russian Federation for the avoidance of double taxation with respect to taxes on income and on capital. Nicosia, 5 December 1998**

**Entry into force:** *17 August 1999 by notification, in accordance with article 29*

**Authentic texts:** *English, Greek and Russian*

**Registration with the Secretariat of the United Nations:** *Cyprus, 11 March 2014*

**Note:** *See also annex A, No. 51707.*

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**Chypre  
et  
Fédération de Russie**

**Accord entre le Gouvernement de la République de Chypre et le Gouvernement de la Fédération de Russie tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune. Nicosie, 5 décembre 1998**

**Entrée en vigueur :** *17 août 1999 par notification, conformément à l'article 29*

**Textes authentiques :** *anglais, grec et russe*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Chypre, 11 mars 2014*

**Note :** *Voir aussi annexe A, No. 51707.*

*\*Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT  
BETWEEN THE GOVERNMENT OF  
THE REPUBLIC OF CYPRUS  
AND THE GOVERNMENT OF THE RUSSIAN FEDERATION  
FOR THE AVOIDANCE OF DOUBLE TAXATION WITH  
RESPECT TO TAXES ON INCOME AND ON CAPITAL**

The Government of the Republic of Cyprus and the Government of the Russian Federation, desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and with a view to promote economic cooperation between the two countries

Have agreed as follows:

**Article 1  
PERSONAL SCOPE**

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

**Article 2  
TAXES COVERED**

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of each Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including

taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

3. The existing taxes to which this Agreement shall apply are in particular:

(a) in the case of the Russian Federation:

(i) tax on profits (income) of enterprises and organisations,

(ii) income tax on individuals,

(iii) tax on property of enterprises, and

(iv) tax on property of individuals

(hereinafter referred to as "Russian Tax");

(b) in the case of Cyprus:

(i) the income tax,

(ii) the corporate income tax,

(iii) special contribution for the defence of the Republic,

(iv) the immovable property tax, and

(v) the capital gains tax

(hereinafter referred to as "Cyprus Tax").

4. This Agreement shall apply also to any identical or substantially similar taxes on income and on capital which are imposed by either of the Contracting States after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

### **Article 3 GENERAL DEFINITIONS**

1. For the purposes of this Agreement, unless the context otherwise requires:

(a) the terms "a Contracting State" and "the other Contracting State" mean the Russian Federation or the Republic of Cyprus, as the context requires;

(b) the term "the Russian Federation (Russia)" means the territory of the Russian Federation and includes its exclusive economic zone and continental shelf as defined by the international law;

(c) the term "Republic of Cyprus" means the territory of the Republic of Cyprus and includes its exclusive economic zone and continental shelf as defined by the international law;

(d) the term "person" includes an individual, a company and any other body of persons;

(e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively, an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(g) the term "international traffic" means any transport by ship or aircraft or road vehicles operated by a resident of a Contracting State, except when the transport is operated solely between places in the other Contracting State;

(h) the term "national" means:

(i) any individual possessing the citizenship of a Contracting State; and

(ii) any person other than an individual deriving its status as such from the laws in force in a Contracting State;

(i) the term "competent authority" means:

(i) in the case of the Russian Federation - the Ministry of Finance of the Russian Federation or its authorised representative;

(ii) in the case of the Republic of Cyprus - the Minister of Finance or his authorised representative.

2. As regards the application of this Agreement by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which this Agreement applies.

#### **Article 4 RESIDENT**

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of registration or any other criterion of a similar nature. But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.