



CHINA FORUM ON INTERNATIONAL LEGAL COOPERATION

# INTERNATIONAL TAX COOPERATION BETWEEN RUSSIA AND CHINA

**Elena Kilinkarova**  
PhD, Associate Professor,  
Saint-Petersburg University

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**THE GOVERNMENTAL POLICY  
OF “DEOFFSHORIZATION”**

**OECD PROJECTS  
(including BEPS PROJECT)**

## MAIN RESULTS:

- rules on taxation of controlled foreign companies
- management test for corporate tax residence
- legislative concept of beneficial owner of income
- voluntary disclosure programs
- rules on taxation of international holding companies
- new rules on transfer pricing documentation
- ratification of the Council of Europe – OECD Mutual Assistance Treaty
- participation in automatic exchange of information: financial accounts information and country-by-country reports
- signature and ratification of the OECD Multilateral Convention (MLI)

## KEY RESULTS SINCE 2013:

- new China-Russia double tax treaty (conclusion date: 13.10.2014; effective date: 01.01.2017)
- participation in the Council of Europe – OECD Mutual Assistance Treaty (entry into force for Russia – 01.07.2015, for China – 01.02.2016)
- automatic exchange of information (committed to first exchange of financial accounts information in 2018)
- participation in the OECD Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (conclusion date: 07.06.2017; date of entry into force for Russia: 01.10.2019; China hasn't ratified yet)



## KEY SPHERES OF CHINA-RUSSIA COOPERATION IN INTERNATIONAL TAXATION:

**ELIMINATION OF  
DOUBLE TAXATION**

**COUNTERATION TO  
TAX AVOIDANCE**

**ADMINISTRATIVE  
COOPERATION**

**IS IT ENOUGH FOR SUCCESS IN BELT AND ROAD INITIATIVE?**



Thank you for your attention!

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