STATUTORY INSTRUMENTS

2025 No. 344

CAPITAL GAINS TAX

CORPORATION TAX

INCOME TAX

The Double Taxation Relief (Russian Federation) (Revocation) Order 2025

Made - - - - 12th March 2025

At the Court at Buckingham Palace, the 12th day of March 2025

Present,

The King's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(**a**) and approved by resolution of that House.

Accordingly, His Majesty, in exercising the power conferred upon Him by section 2 of the Taxation (International and Other Provisions) Act 2010(**b**), by and with the advice of His Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief (Russian Federation) (Revocation) Order 2025.

Effect

2. This Order has effect—

(a) for the tax year 2025-26, and each subsequent tax year, in relation to—

(i) income tax,

(ii) capital gains tax, and

(iii) any taxes imposed by the law of the Russian Federation that are of a similar character to income tax or capital gains tax;

(**a**) 2010 c. 8.
(**b**) Section 2 was amended by section 32(1) of the Finance Act 2018 (c. 3).

(b) for the financial year beginning on 1st April 2025, and each subsequent financial year, in relation to—

(i) corporation tax, and

(ii) any taxes imposed by the law of the Russian Federation that are of a similar character to that tax.

Revocation

3. The Double Taxation Relief (Taxes on Income) (Russian Federation) Order 1994(**a**) is revoked.

Richard Tilbrook
Clerk of the Privy Council

EXPLANATORY NOTE

(This note is not part of the Order)

This Order revokes the Double Taxation Relief (Taxes on Income) (Russian Federation) Order 1994 ("the 1994 Order"). The 1994 Order gave effect to arrangements between the United Kingdom and the Russian Federation with a view to affording relief from double taxation.

Article 2 sets out the dates from which this Order has effect. For income tax and capital gains tax, and any taxes imposed by the law of the Russian Federation that are of a similar character, it has effect for the tax year 2025-26 and each subsequent tax year. For corporation tax, and any taxes imposed by the law of the Russian Federation that are of a similar character, it has effect for the financial year beginning on 1st April 2025 and each subsequent financial year.

Article 3 provides that the 1994 Order is revoked.

A Tax Information and Impact Note has not been produced for the Order as it relates to a double taxation agreement.

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(**a**) S.I. 1994/3213.

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