

俄罗斯税收居民身份认定规则

一、个人

税收居民身份发放给符合下列条件的个人：

1) 一个纳税年度内（即一个公历年度内）在俄罗斯境内停留时间达到或超过 183 天的个人（对符合条件的个人纳税人，其税收居民身份证明于每年 7 月 3 日之后发放）；

2) 在税务机关登记并根据相关双边税收协定在俄罗斯纳税的个体企业家。

相关法律条款：

俄罗斯联邦税法第 207 条第 2 段；

俄罗斯联邦财政部于 2007 年 4 月 18 日发布的第 01-CIII/19 号函件

自 2008 年 2 月 18 日起，税收居民身份证明由俄罗斯联邦税务局跨地区中央数据处理机构（CDP）发放。

CDP 收到税收居民身份证明申请（包括所需资料）30 日内对申请进行审核。

申请可以通过邮寄的方式提交至 CDP 或联邦税务局。

个人和个体企业家申请税收居民身份证明所需的文件清单如下：

a. 简明扼要的申请信，须包括以下内容：

- 申请开具税收居民身份证明的所属公历年度；

- 申请开具税收居民身份证明拟呈交的对方国家;
- 申请人的地址和全名;
- 俄罗斯纳税人识别号 (INN);
- 个体企业家基本国家注册号 (Primary State Registration Number of an Individual Entrepreneur, OGRNIP) - 仅适用于个体企业家;
- 所附文档清单列表。

b. 证明其收入来源于其他国家的文件复印件, 例如:

- 合同;
- 股东大会关于股息红利分配的决议;
- 从其他国家领取养老金的证明文件;
- 其他文件。

c. 已填妥的关于在俄罗斯境内停留时间的表格;

d. 俄罗斯公民须提供国内和国外 (旅行) 护照每一页的复印件;

e. 非俄罗斯公民公民应提供以下文件的复印件:

- 护照的每一页;
- 俄罗斯联邦的居住登记证明;
- 居留许可证 (如有)。

申请邮寄地址:

The Inspectorate for CDP

125373, Russia, Moscow, Pokhodniy proezd,

housing premises 3, building 2

或

The FTS of Russia

127381, Russia, Moscow, Neglinnaya street 23

俄罗斯联邦税务局官网链接:

<https://www.nalog.ru/eng/exchinf/taxstat/>

二、实体

税收居民身份发放给:

- 1) 在俄罗斯境内注册成立的公司;
- 2) 总部设在俄罗斯的国际组织。

相关法律条款:

俄罗斯联邦税法第 246.2 条第 1 节。

自 2008 年 2 月 18 日起, 税收居民身份证明由俄罗斯联邦税务局 CDP 机构发放。

CDP 收到税收居民身份证明申请 (连同所需资料) 30 日内对申请进行审核。

申请可以通过邮寄的方式提交至 CDP 或联邦税务局。

俄罗斯公司和国际组织申请税收居民身份证明所需的文件清单如下:

- a. 含公司/国际组织抬头的申请书, 包括以下内容:
 - 公司全名、实际地址、纳税人识别号 (INN)、税务登记事项代码 (KPP)、国家注册号 (OGRN);

- 申请开具税收居民身份证明的所属公历年度；
- 申请开具税收居民身份证明拟呈交的对方国家；
- 所附文档清单列表。

该申请书必须由公司/国际组织的高级行政管理人员或授权代表签字。

- b. 证明其收入来源于其他国家的文件复印件，例如：
- 合同；
 - 股东大会关于股息红利分配的决议。

上述文件必须由公司/国际组织高级行政管理人员或授权代表审核后提交。

申请邮寄地址：

The Inspectorate for CDP

125373, Russia, Moscow, Pokhodniy proezd,

housing premises 3, building 2

或

The FTS of Russia

127381, Russia, Moscow, Neglinnaya street 23

俄罗斯联邦税务局官网链接：

<https://www.nalog.ru/eng/exchinf/taxstat/>

三、不视为税收居民的实体

根据俄罗斯法律，共同投资基金（PIFs）、无限责任合伙和信托合伙被视为税收透明体，由其各自的投资者承担相应的纳税义务。

四、联系方式

Mr. Maxim Kuznetsov

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俄罗斯纳税人识别号编码规则

一、纳税人识别号介绍

根据俄罗斯联邦税法（Russian Federation Tax Code）第84条第7款的规定，所有俄罗斯纳税人（无论其是个人还是企业）都有一个专属的纳税人识别号，称为INN（即用俄语表示的“TIN”）。

纳税人识别号（INN）适用于俄罗斯所有税种。

根据个人不同的情况，由以下所在地税务机关发放纳税人识别号：

- 个人的固定住所；
- 如果个人在俄罗斯没有固定住所，则为个人的临时住所；
- 如果个人在俄罗斯即没有固定住所也没有临时住所，则为个人不动产或车辆所在地。

对于**俄罗斯企业法人**，所在地税务机关办理登记时发放纳税人识别号。

对于**外国企业法人**以分支机构、代表处、分公司、办事处、办公点、子公司或其他任何独立营业单位等形式在俄罗斯境内开展营业活动的，营业活动所在地税务机关办理登记时发放纳税人识别号。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码结构

以下为纳税人识别号（INN）的组成：

1) 商业企业的纳税人识别号由 10 位数字组成

N	N	N	N	X	X	X	X	X	C
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2) 外国组织机构的纳税人识别号也由 10 位数字组成

9	9	0	9	X	X	X	X	X	C
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3) 个人的纳税人识别号由 12 位数字组成

N	N	N	N	X	X	X	X	X	X	C	C
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纳税人识别号由数字编码组成，包括：

1) NNNN (4 位数字)

对于俄罗斯的组织和个人 – 发放 INN 的税务机关代码

对于外国组织机构 – 联邦税务局定义的代码

2) XXXXX (XXXXXX)

对于俄罗斯的组织（个人） - 纳税人统一登记系统

(Unified State Register of Taxpayers USRT) 序列号。组织为 5 位数字，个人为 6 位数字。

对于外国组织机构 – 据“外国公司编码”参考指南书 (Foreign Companies Coding) 确定的外国组织机构代码。

3) C (CC) - 校验码（组织为 1 位数字，个人为 2 位数字）

根据俄罗斯联邦税务局的独特算法生成。

三、如何找到纳税人识别号

个人或商业企业的税务登记证上可找到纳税人识别号 (INN)。

注：纳税人识别号 (INN) 与护照号码无关。

四、国内网站上的纳税人识别号信息

俄罗斯联邦税务局官方网站的纳税人识别号信息网页：

<http://www.nalog.ru/eng/exchinf/inn/>

俄罗斯联邦税务局的在线服务网站，提供企业法人和个体企业家的注册信息（目前只提供俄语服务）：

egrul.nalog.ru

俄罗斯联邦税务局的纳税人识别号在线查询工具（目前只提供俄语服务）：

<https://service.nalog.ru/inn.do>

五、联系方式

Mr. Maxim Kuznetsov

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资料来源：

俄罗斯税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/RussianFederation-Residency.pdf>

俄罗斯纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/RussianFederation-TIN.pdf>

Russia - Information on Residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

Tax residency status may be granted to:

1) **individuals** who spend **183 calendar days (or more)** within a tax period – a calendar year - in the Russian Federation (tax residency certificates for eligible individuals-taxpayers may be issued every year after July the 3-rd);

2) **individual entrepreneurs** registered with tax authorities and paying Russian taxes listed in relevant double tax treaties;

Legal references:

- Article 207, paragraph 2, of the Tax Code of the Russian Federation;
- Letter of the Ministry of Finance of the Russian Federation dated April 18, 2007 №01-СIII/19.

Since February 18, 2008 tax residency certificates are issued by the FTS of Russia Inter-Regional Inspectorate for Centralized Data Processing / МИ ФНС России по ЦОД (hereinafter – the Inspectorate for CDP).

Applications for tax residency certificates (with all required enclosures) are reviewed within **30 calendar days** upon delivery to the Inspectorate for CDP.

Applications may be filed by post either to the Inspectorate for CDP or to the FTS of Russia.

The list of documents to apply for a tax residency certificate for individuals and individual entrepreneurs:

a. Application in a simple language letter indicating:

- calendar year for which the certificate is required;
- country where the certificate is to be presented;
- applicant's address and full name;
- INN (Taxpayer Personal Identification Number in Russia);
- OGRNIP (Primary State Registration Number of an Individual Entrepreneur)
- * for individual entrepreneurs only;

- list of enclosures.
- b. Copies of documents proving the receipt of income from sources in another State, e.g.:
- contract;
 - shareholders meeting decision to distribute dividends;
 - documents underlined the right to receive pension from another State;
 - other documents.
- c. Filled Form with the time chart spent in the Russian Federation.
- d. Russian citizens are required to enclose copies of all pages of civil (domestic) and foreign (travel) passports.
- e. Non-Russian citizens are required to enclose copies of:
- all passport pages;
 - residence registration in the Russian Federation;
 - residence permit (if applicable).

Where to file:

The Inspectorate for CDP
125373, Russia, Moscow, Pokhodniy proezd,
housing premises 3, building 2

or

The FTS of Russia
127381, Russia, Moscow, Neglinnaya street 23

Link to information on tax residency on FTS of Russia web-portal:

<http://www.nalog.ru/eng/exchinf/taxstat/>

Section II - Criteria for Entities to be considered a tax resident

Tax residency status may be granted to:

- 1) **companies incorporated in Russia;**
- 2) **international organizations with headquarters in Russia .**

Legal references:

- Article 246.2, paragraph 1, of the Tax Code of the Russian Federation.

Since February 18, 2008 tax residency certificates are issued by the FTS of Russia Inter-Regional Inspectorate for Centralized Data Processing / МИ ФНС России по ЦОД (hereinafter – the Inspectorate for CDP).

Applications for tax residency certificates (with all required enclosures) are reviewed within **30 calendar days** upon delivery to the Inspectorate for CDP.

Applications may be filed by post either to the Inspectorate for CDP or to the FTS of Russia.

The list of documents to apply for a tax residency certificate for Russian companies and international organizations:

- a. Application on company's / international organization letterhead indicating:
 - full name, actual address, INN (Taxpayer Personal Identification Number in Russia), KPP (Tax Registration Event Code), OGRN (Principle State Registration Number);
 - calendar year for which the certificate is required;
 - country where the certificate is to be presented;
 - list of enclosures.

Application must be signed by company's / international organization senior executive or an authorized representative.

- b. Copies of documents proving the receipt of income from sources in another State, e.g.:
 - contract;
 - shareholders meeting decision to distribute dividends.

These documents also must be verified by company's / international organization top executive or an authorized representative.

Where to file:

The Inspectorate for CDP
125373, Russia, Moscow, Pokhodniy proezd,
housing premises 3, building 2

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127381, Russia, Moscow, Neglinnaya street 23

Link on information on tax residency on FTS of Russia web-portal:

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Section III - Entity types that are as a rule not considered tax residents

Mutual investment funds (known as PIFs), unlimited partnership and trust partnership are considered fiscally transparent under Russian legislation and are taxed on the level of funds' investors.

Section IV - Contact point for further information

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Russia - Information on Tax Identification Numbers

Section I – TIN Description

In accordance with paragraph 7 of Article 84 of the Russian Federation Tax Code all Russian taxpayers whether individuals or businesses are assigned a unique Taxpayer Personal Identification Number known as INN (Russian analog for TIN).

The INN refers for all types of taxes in the Russian Federation.

Depending on circumstances for **individuals** INN may be **assigned** by the tax authority

- at the place of individual’s permanent residence
- at the place of individual’s temporary residence (in case individual has no permanent residence in Russia)
- at the place of individual’s immovable property or vehicle (in case individual has no permanent or temporary residence in Russia)

For **Russian legal entities** INN is **assigned** by tax authority at the location of legal while registration of such legal entities.

For **foreign legal entities** conducting business activity in the territory of Russian Federation through a branch, representative office, division, bureau, office, company or any other separate business unit, INN is **assigned** by tax authority at the place of such business activity while registration of such separate business unit.

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes no

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): yes no

If no, instances where Entities are not being automatically issued a TIN are:

Section II – TIN Structure

INN has the following structure:

- 1) For businesses it is a ten-digit code

N	N	N	N	X	X	X	X	X	X	C
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2) Foreign organizations are also assigned a ten-digit code

9	9	0	9	X	X	X	X	X	C
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3) For individuals it is a twelve-digit code

N	N	N	N	X	X	X	X	X	X	C	C
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The INN is generated as a digital code comprised of a sequence of digits which characterize:

1) NNNN (4 digits)

For Russian organizations and individuals – code of the tax authority which assigned the INN.

For foreign organizations – index defined by the Federal Tax Service.

2) XXXXX (XXXXXX)

For Russian organizations (individuals) – a sequence number of the person’s entry in the territorial section of the Unified State Register of Taxpayers (USRT). It consists of 5 digits in case of organizations and 6 digits in case of individuals.

For foreign organizations – code of foreign organization according to the reference book “Foreign Companies Coding”.

3) C (CC) – control number (1 digit for organization, 2 digits for individuals)

It is generated according to a unique algorithm set by the Federal Tax Service.

Section III – Where to find TINs?

INN can be found from the certificate of registration of an individual or business as a taxpayer.

Note: INN is not related to the passport number.

Section IV – TIN information on the domestic website

Link to information about INN on FTS of Russia web-portal:

<http://www.nalog.ru/eng/exchinf/inn/>

Link to FTS of Russia online service giving information on registration of legal entities and individual entrepreneurs (*currently* available only in Russian):

egrul.nalog.ru.

Link to FTS of Russia online service Find out an INN (TIN) (*currently* available only in Russian)

<https://service.nalog.ru/inn.do>.

Section V – Contact point for further information

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