

Note on applications from applicants living in the Russian Federation

Following the inclusion of the Russian Federation in the list of non-cooperative tax jurisdictions and the corresponding amendment to the Tax Haven Defense Ordinance, relief in accordance with Section 50c EStG on the basis of the double taxation agreement between the Russian Federation and the Federal Republic of Germany can no longer be granted for remunerations from 01.01.2024 (see Section 1 (3) of the Tax Haven Defense Act [StAbwG]).

Whether a refund of the above-mentioned withholding-tax amounts can be made or an exemption certificate can be issued depends on any future amendment to the Tax Haven Defense Ordinance (see Section 3 para. 3 sentence 1 StAbwG).

In addition to the measures under Section 50a (1) EStG, the withholding tax measures described in Section 10 StAbwG also apply.

Further information on the StAbwG can be found on the websites of the [Federal Ministry of Finance](#) and the [Federal Central Tax Office](#).