DOI 10.52468/2542-1514.2025.9(3).84-93

TAXATION OF INCOME OF TAX NON-RESIDENTS FROM INTERNATIONAL TRAFFIC IN RUSSIA

Elena V. Kilinkarova
St. Petersburg University, St. Petersburg, Russia

Article info
Received –
2025 May 19
Accepted –
2025 June 20
Available online –
2025 September 20

Keywords
Tax, international taxation, international traffic, double tax treaty, source taxation, income tax

The research subject. This study focuses on rules of taxation of non-residents in Russia on profits derived from international traffic.
The purpose of the research. The objective of this research is to define what international traffic for purposes of taxation is, and how Russia taxes respective income of non-residents and what changes were caused by the suspension of 38 Russian double tax treaties (DTTs).
Methodology. The research is based on the analysis of national legislation and double tax treaties of Russia, as well as world-renown model tax conventions. The Russia case law on application of double tax treaties and tax legislation is also in the scope of the research.
Main results of the research. The study allowed us to identify differences in approaches to the definition of international traffic for tax purposes at the levels of tax legislation and DTTs. Provisions of Russian DTTs on taxation of income from international traffic in the source state are analyzed and compared with existing model conventions. Changes in the legal landscape and problems of case law after the suspension of some Russian DTTs in 2023 are outlined.
Conclusion. There is no single concept of "international traffic" in Russian tax law - the approaches of legislation and DTTs differ, what can be explained by the purposes for which the term is used. This situation cannot be welcomed, especially in view of the existence of private law approaches to the understanding of the term. The treaty practice of Russia on taxation of profits from international traffic partly deviates from OECD and UN models due to peculiarities of the state tax policy. Suspension of DTTs with unfriendly states in 2023 resulted in increase of the tax burden on non-residents and Russian withholding agents with respect to income from international traffic, despite the existence of alternative international treaties with tax benefits and certain amendments to tax legislation. Key problems are outlined, including those requiring legislative solutions.

ISSN 2542-1514 (Print)

1. Introduction

It is difficult to imagine the modern world without a developed market for international carriage of goods and passengers. In cross-border situations taxation of profits from international traffic is subject to the rules of the national legislation of the states involved and the provisions of treaties, among which the leading role belongs to agreements for the avoidance of double taxation (hereinafter also referred to as agreements, double tax treaties, DTTs).

In the Russian Federation the legal landscape of international taxation has changed significantly in recent years. In 2023 38 double tax treaties with states committing hostile actions against the Russian Federation, Russian legal entities and individuals were suspended. In an attempt to mitigate the negative impact of this suspension on the Russian economy changes were made to tax legislation, affecting, among other things, the taxation of profits from international traffic.

In addition to changes in legal regulation in recent years business processes have been adjusted under the influence of sanctions pressure on the Russian economy, including the transformation of logistics chains. Thus after the introduction of restrictive measures on energy supplies by unfriendly states a radical reorientation of oil exports occurred - export flows were redirected, and the logistics arm of supplies was significantly extended [1, p. 25].

The article attempts to present a systematic overview of the current legal regulation of taxation of non-residents' income from international traffic in Russia and the practice of its application. The author consistently analyses the concept of "international traffic" («*международная перевозка*») for income tax purposes, examines the approaches of the DTT to the elimination of double taxation in relation to profit from international traffic, and addresses the legal regulation that has developed in recent years under the conditions of suspension of the DTT with unfriendly states.

2. What is international traffic for the purposes of taxation of income of tax non-residents?

Before we move on to the rules for taxing income from international traffic, let us define what international traffic is. Taking into account the two-level system of legal regulation of international taxation [2, p. 101, 110-11] we need to establish the content of the relevant concepts both in national regulation and in double tax treaties.

This is where we meet the first difficulty, since there is no single definition of this term for tax purposes – different approaches are used in the Tax Code of the Russian Federation and in the DTTs. Moreover, the Tax Code of the Russian Federation uses several definitions – one in the chapter on VAT (subparagraph 2.1 of paragraph 1 of article 164 of the Tax Code of the Russian Federation), another – in the chapter on corporate income tax (subparagraph 8 of paragraph 1 of article 309 of the Tax Code of the Russian Federation). At the same time the presence of the special term “international traffic” is not an obligatory prerequisite for taxation of income from carriage in cross-border situations. In the chapter of the Tax Code of the Russian Federation on individual income tax the term “international traffic” is not used at all, but this does not mean that non-residents’ income from international traffic is not subject to taxation.

For individuals who are not tax residents of the Russian Federation the object of taxation for individual income tax is defined as income received by taxpayers from sources in the Russian Federation (article 209 of the Tax Code of the Russian Federation). With regard to international traffic income from sources in the Russian Federation includes income received from the use of any means of transport (including sea, river, air

and motor vehicles) in connection with transportation to and (or) from the Russian Federation or within its borders, as well as fines and other sanctions for downtime (delay) of such vehicles at loading (unloading) points in the Russian Federation (subparagraph 8 of paragraph 1 of article 208 of the Tax Code of the Russian Federation).

With regard to the taxation of foreign companies that are not recognized as tax residents of the Russian Federation we note that even for foreign companies that do not operate through a permanent establishment income from international traffic (including demurrage and other payments arising during transportation) is classified as income from sources in the Russian Federation and is subject to taxation (subparagraph 8 of paragraph 1 of article 309 of the Tax Code of the Russian Federation). In this case international traffic means any transportation by sea, river or air vessel, motor vehicle or rail transport, except for cases when transportation is carried out exclusively between points located outside the Russian Federation.

Thus in the Tax Code of the Russian Federation the legislator demonstrates a general approach to taxation of income of individuals and companies - in both cases income from the use of any vehicle in traffic within the state, as well as to and from it, is subject to taxation. In this regard, the use of the term "international traffic" in the chapter on corporate income tax seems somewhat strange, since this is also traffic between points within the state. It is made international only by the status of the carrier. Nevertheless, the logic of the legislator in terms of taxation of these types of income is clear - within the framework of generally accepted approaches non-residents are subject to taxation with respect to income from sources in the relevant state [3, p. 639], and, obviously, traffic within the state can be related to income from a source in this state, and the corresponding income is subject to taxation for non-residents.

Now let us turn to the rules of double tax treaties and see how and for what purpose the term "international traffic" is used in the treaties. The definition of the term "international traffic" is traditionally set out in paragraph 1 of article 3 of the agreements on the avoidance of double taxation "General Definitions". When applying the DTT this term should be used in the meaning in which it is defined in the agreement, reference to definitions from national legislation would be a mistake.

This term is important for the application of distributive rules from a number of articles of the DTTs. This applies not only to the profits of enterprises from international traffic, but also to gains from the alienation of ships and aircraft used in international traffic, income from employment exercised aboard a ship or aircraft operated in international traffic, as well as capital represented by ships and aircraft operated in international traffic (in the OECD and UN Model Tax Conventions these are article 8, paragraph 3 of article 13, paragraph 3 of article 15, paragraph 3 of article 22; in Russian agreements the numbering of articles is often the same). Therefore it is very important for both contracting states to have a uniform understanding of the term "international traffic", which led to the inclusion of this term directly in the text of the DTT.

Despite the fact that the existing model acts and concluded DTTs are largely identical, the definition of international traffic is a good example that allows us to demonstrate the difference in approaches, including their changes over time.

Currently, the latest versions of the OECD (2017) [4] and UN (2021) [5] Model Tax Conventions offer the same definition in Article 3, which reads as follows: “international traffic”

ISSN 2542-1514 (Print)

means any transport by ships or aircraft except when the ship or aircraft is operated solely between places in a Contracting State and the enterprise operating the ship or aircraft is not an enterprise of that State.

This definition was introduced in 2017 and, compared to the previous version, the new definition applies, among other things, to carriage of a third-country enterprise and makes a link to the tax residency of the taxpayer and not to the place of effective management of the enterprise.

Article 3 of the Russian Model Tax Agreement, which has been approved by the Government of the Russian Federation for use as a basis for negotiations, [1] proposes the following definition of the term "international traffic" - any transport by sea, river or air transport, motor vehicle or rail transport operated by an enterprise whose actual place of management is in a Contracting State, except for cases when such carriage is carried out exclusively between points in another Contracting State. We see that the fundamental difference of the domestic approach is the extension of the definition to all types of transport - including river and rail transport, as well as motor vehicles. The taxpayer is linked to the jurisdiction through the actual place of management of the enterprise, which is similar to the approaches of the OECD and UN model conventions before the latest amendments were made to them.

In the current Russian DTTs one can find different definitions of international traffic. In this regard one must be extremely careful when applying a specific agreement and take into account the differences in the list of types of transport to which the definition of international traffic applies, as well as the characteristics of the carrier, for which the place of management or tax residency may be important. For example, in just over thirty DTTs with Russia's participation, the term "international traffic" is used in relation to a wider range of transport vehicles than just sea and air vessels, while the agreements offer different options - from adding only river vessels to the list to all types of transport vehicles [6, pp. 244-245].

The definition of international traffic contained in the double tax treaties is of an independent nature and is used for the purposes of applying the rules of the treaties, namely to determine the type of income covered by the relevant distributive rule. Profits of an enterprise from the operation of certain types of vessels in international traffic, as a rule, are not taxable in the state of source.

Thus, if in national law, within the framework of corporate income taxation, the definition of international traffic is used to justify taxation in Russia as the source state of the relevant type of income, then in the DTTs, on the contrary, the concept of international traffic is used to define income the right to tax which the source state loses. This helps to explain why in one case carriage between points within the source state of income is recognised as international, and in another case it is not. The same logic can help to explain the difference in the types of vehicles mentioned in the definition of international traffic.

3. Rules of the DTTs on taxation of income from international traffic

Traditionally DTTs contain article 8, which is devoted to the taxation of profits from the operation of certain types of transport in international traffic. Most often, the scope of this article is limited to transportation carried out by ships or aircraft, but Russian tax treaty practice is characterized by a deviation from this approach.

[1] Decree of the Government of the Russian Federation of 4 February 2010 № 84 «On the conclusion of interstate agreements on the avoidance of double taxation and the prevention of tax evasion on income and capital».

As noted above, a broader definition of the term "international traffic" and, accordingly, an expansion of the scope of article 8 is found in more than three dozen agreements with the participation of Russia.

Articles 6 to 21 of the DTTs provide for distributive rules for different types of income, and this inevitably leads to conflicts of qualification, some of which are directly resolved within the DTTs rules [7, pp. 161-162]. Due to the direct indication in the agreements the rules of article 8 are *lex specialis* in relation to the general rule on taxation of business profits. Their peculiarity is that they completely exclude taxation in the state of the source of income, regardless of the existence of a permanent establishment.

The full limitation of taxation in the state of source of income dates back to the work of the League of Nations in the 1920s. The main arguments for taxation only in the state of effective management of the enterprise were the following [8, p. 594].

Firstly, exclusive taxation in one of the contracting states allows to take into account the way in which operation of ships and aircraft in international traffic is usually organized – it may involve many states, in each of which a permanent establishment arises, and centralisation of taxation in one state allows to avoid complications in distributing profits between different states of the source of income.

Secondly, the choice of the state where the place of the effective management of the enterprise is situated as the state where the income is taxed was based on the approach that the distribution of the taxing rights should be carried out not on the basis of the place of registration of the vessel or of the registration of the enterprise, but taking into account where the “brain of the enterprise” is located, which ensures the existence of a real economic connection of the enterprise with the state where income is taxed. Along with the effective management state of the enterprise, the Commentaries to the OECD Model Tax Convention provided for the possibility of using the state of residence as the state where income from international traffic is taxed.

In 2017 the regulation of international traffic in the model tax conventions underwent significant changes. The new approach was based on the transition from taxation in the state of the place of effective management to the state of residence of the enterprise, as well as the exclusion of inland waterway transport from the special rules of article 8.

The key difference between the OECD and the UN Model Tax Conventions is that the latter offers two alternative versions of article 8. Option A is identical to the OECD approach, while Option B differentiates the rules regarding the situation of the operation of aircraft and ships in international traffic, and allows of taxation in the source state when income from the operation of ships in international transport is more than casual, which, according to the commentary to the convention, means any planned trip to the country for goods or passengers. The Option B is generally consistent with the logic of the UN Model, which is designed for relations between developed and developing countries and is focused on granting greater taxing rights to the source state.

Article 8 of the Russian Model Tax Agreement differs from the versions of the OECD and UN Model Tax Conventions that were in effect both at the time of its approval and at present. For our study the key aspect is that, following a broader definition of the term "international traffic", this article has a broader scope of application and applies to profits from the operation of any type of transport in international traffic. There are also differences from the OECD and UN model acts concerning the definition of

ISSN 2542-1514 (Print)

the state where taxes are paid, but we will leave them for another study since for our research of taxation of non-residents' income in Russia the most important thing is that the Russian model agreement excludes taxation in the state of the source of income.

So, the exclusion of taxation in the source state with regard to certain profits from international traffic is a common feature of the above mentioned model acts and tax treaty practice of Russia. Interesting examples of exceptions we can find in double tax treaties with Indonesia, Thailand, Turkey and Sri Lanka, which retain the right to taxation to the state of source, but require a reduction in the tax collected by an amount equal to 50 percent of such tax. The agreement with the Philippines has its own special rule.

Thus if within the framework of national legislation a tax non-resident has an obligation to pay tax in Russia on income received from international traffic, on the basis of the DTT the person may be exempt from taxation. It is important to remember that rules of the DTTs are characterised by certain diversity, therefore it is always necessary to check what types of transport and what income from international traffic is covered by the DTT.

Russian case law on application of the rules of double tax treaties on taxation of income from international traffic is very limited - we are talking about no more than five dozen cases since the early 1990s. At the same time many cases are related not so much to the application of these rules, but rather to difficulties in fulfilling procedural requirements. Proper confirmation of status of the taxpayers as the resident of the state with which the Russian Federation has a corresponding tax treaty has often become a stumbling block for the application of the rules of article 8 of the agreements, [2] as well as for many other cases on the application of double tax treaties [9, pp. 121-122; 10; 11]. Most often application of the rules of treaties on income from international traffic involves simple issues - for example, which types of transport are covered by the rules of the treaty[3].

4. Taxation of income from international traffic after the partial suspension of DTTs

By Decree of the President of the Russian Federation of 8 August 2023 № 585 (Decree)[4] 38 double tax treaties were partially suspended – these were the agreements with so-called unfriendly countries. The issues of suspension of agreements caused a great deal of discussion in the professional community as soon as it was announced [12-15], and, of course, after the publication of the Decree [16-19].

What is important for us is that article 8 of the agreements was also suspended. Thus the limitation of the rights of Russia as the state of source to tax income from international traffic, as provided by these 38 double tax treaties, is temporarily not in effect from 8 August 2023. It is

[2] Judgement of the Federal Commercial Court of North Caucasus Circuit of 4 October 2024 in case № A32-18908/2003-51/496, of 28 December 2004 in case № A32-16328/04-51/428, of 11 May 2016 in case № A32-7642/2015, of 11 May 2016 in case № A32-7642/2015, judgement of the Commercial Court of North Caucasus Circuit of 1 November 2023 in case № A32-9895/2022, judgement Federal Commercial Court of North Western Circuit of 13 June 2006 in case № A56-13511/005, of 26 June 2008 in case № A56-37381/2007, judgement of the Commercial Court of the Far Eastern Circuit of 5 November 2015 in case № A24-5732/2014, judgement of the Commercial Court of the West Siberian Circuit of 21 May 2020 in case № A75-13522/2019.

[3] Judgement of the Federal Commercial Court of the Moscow Circuit of 30 January 2006 in case № A41-K2-21642/04, judgement of the Ninth Commercial Court of Appeal of 2 July 2009 in case № A40-74824/08-32-674.

[4] Decree of the President of the Russian Federation of 8 August 2023 № 585 «On the suspension by the Russian Federation of certain provisions of tax treaties of the Russian Federation».

currently unclear when these provisions will be reinstated. The Decree determined that the suspension will be in effect until foreign states eliminate their violations of the legitimate economic and other interests of the Russian Federation, the rights of its citizens and legal entities, or until these international treaties cease to apply to the Russian Federation.

The suspension of the DTTs has drawn attention to the fact that the elimination of double taxation, including by exempting certain income from taxation, can be carried out on the basis of different legal grounds.

Firstly, the provisions of other treaties may be applied. As the Federal Tax Service of Russia noted in its letter devoted to the suspension of DTTs, a tax agent has the right to take into account the provisions of non-tax agreements that provide for tax exemption or the application of reduced tax rates and the effect of which has not been suspended[5]. As an example the Federal Tax Service of Russia cites article 14 of the Agreement between the Government of the USSR and the Government of the Kingdom of the Netherlands on Merchant Shipping of 28 May 1969, which provides for exemption from taxation of income from international maritime traffic subject to compliance with a number of conditions. This agreement is not unique; in the literature one can find information on international treaties of the USSR that are not DTTs, which provide for tax benefits in the field of international carriage [20, pp. 258-268], however, these benefits are still not a complete replacement for the rules of double tax treaties.

Secondly, the exemption from taxation may be provided for at the level of national legislation. In November 2023 amendments were made to the Tax Code of the Russian Federation, which, among other things, were intended to reduce the impact on the domestic economy of the consequences caused by the suspension of DTTs. In these rules a very interesting legal structure is used, which involves a reference to DTTs the effect of which has been suspended, which has become a subject of discussion in the scientific literature [21, 22]. These rules are also provided for in relation to income from international traffic.

The main point of the new rules is that if prior to the suspension of the DTTs the relevant income was not taxed in Russia as the source state or was taxed at reduced rates based on the provisions of the DTTs, then this regime is maintained with respect to income paid starting from 8 August 2023 [15, pp. 25-29]. In this case additional conditions must be met - in particular, Russian and foreign companies must not be interdependent persons as defined by article 105.1 of the Tax Code of the Russian Federation. The date of conclusion of the contracts under which the income was received may also be important. The benefit with respect to profit from international traffic is applied if the contracts on the basis of which the international carriage is carried out were concluded before the adoption of the Decree, i.e. before 8 August 2023.

These rules of the Tax Code of the Russian Federation were introduced as temporary and are applied until 31 December 2025 with respect to income paid by a tax agent starting from 8 August 2023. A detailed analysis of the rules can be found in the literature [15, 22].

Most carriers, especially when it comes to sea and air transportation, are represented by organizations. This probably explains the fact that with respect to the income of individuals rules aimed at mitigating the impact of the suspension of the DTA have not been introduced.

After the suspension of the DTTs problems arose in practice related to the taxation of mixed contracts, all payments under which were

[5] Section 4 of the Letter of the Federal Tax Service of Russia of 29 November 2023 № ShYu-4-13/14936@ «On sending clarifications on the suspension of the DTTs».

ISSN 2542-1514 (Print)

previously completely exempt from taxation, but are no longer. We are talking primarily about international carriage and forwarding services [23, pp. 31-35]. In addition in recent years under the influence of sanctions pressure the logistics processes has been restructured and payment agents and other intermediaries became part of the business processes. Issues of taxation of this income, taking into account compliance with the conditions for granting treaty benefits [24, pp. 84-85], with all the complexity of the emerging business processes require careful analysis which includes analysis of the functions of these intermediaries and their role in business processes.

Following the partial suspension of a significant number of DTTs the focus of legal regulation has largely shifted to the national level. In this regard, the author would like to draw attention to the case of *Novokuznetsk Melkombinat LLC*, which reached the Supreme Court of the Russian Federation in 2025. In this case the courts interpreted the provisions of paragraphs 1 and 2 of article 309 of the Tax Code of the Russian Federation and came to the conclusion that income from international traffic is not subject to taxation at the source of payment, that is, with respect to such income, a resident of the Russian Federation paying income to a foreign company does not act as a withholding agent [6]. This approach was supported by the Supreme Court of the Russian Federation, and the case was not transferred to the Judicial Chamber for Economic Disputes of the Supreme Court of the Russian Federation[7].

It would be an exaggeration to claim that the stated position has been fully and finally formed in judicial practice, however, given the existence of a refusal ruling by judge of the Supreme Court of the Russian Federation, the law enforcement practice of tax authorities and commercial courts on this issue can be considered as oriented accordingly[8]. At the same time the author has doubts that tax authorities are ready to interpret these rules in such a way, since the absence of a tax agent makes it extremely difficult to collect taxes, especially when it comes to taxing a foreign company - a tax resident of an unfriendly state.

5. Conclusion

There is no unified approach to defining the concept of "international traffic" in domestic legal regulation of international taxation. Also this term is used not only in tax law - private law regulation of international carriage is quite extensive and contains definitions of the relevant concept that differ from tax law [25, pp. 326-428]. Therefore, transportation activity may be qualified differently for the purposes of applying different rules.

Historically DTTs provide for the exemption of profits from international traffic from taxation in the source state. However this rule in most cases affects income from operation of certain types of transport in international traffic - mainly ships and aircraft. Russian tax treaty practice selectively demonstrates a broader approach to the definition of international traffic and, accordingly, the application of the rule for taxation of profits related to it. The distinction between different types of income related to international traffic is of particular importance - since in relation to some of them the source state

[6] Judgement of the Commercial Court of West Siberian Circuit of 25 September 2024 in case № A45-36916/2023.
[7] Judgement of the Supreme Court of Russian Federation of 17 January 2025 in case № A45-36916/2023.
[8] On the significance of the refusal ruling of the judge of the Supreme Court of the Russian Federation see. par. 3.1. Judgement of the Constitutional Court of the Russian Federation of 28 November 2017 № 34-P «On the case of verifying the constitutionality of paragraph 8 of article 75, subparagraph 3 of paragraph 1 of article 111 and subparagraph 23 of paragraph 2 of article 149 of the Tax Code of the Russian Federation in connection with the complaint of the joint-stock company "Fleet of the Novorossiysk Commercial Sea Port".

completely loses the right to tax, while in relation to others it has the right to tax under certain conditions.

In recent years we have been witnessing the changes in domestic legal regulation of international taxation, transformation of business processes and supply chains. At the end of 2025 temporary measures aimed at reducing the negative impact of the suspension of DTTs on the Russian economy will expire. It is currently unclear whether these measures (in the current form or with adjustments) will be extended.

Currently taxation of foreign companies from unfriendly states in respect of their income from international traffic (if they are not subject to temporary rules on tax exemption) is based on the rules of tax legislation. In these circumstances it is overwhelming to have in force the current version of paragraph 2 of article 309 of the Tax Code of the Russian Federation, which allows courts to make a well-founded conclusion that a resident of the Russian Federation paying income to a foreign company does not act as a withholding agent with respect to income from international traffic. The existence of these rules requires consideration, and they should either be adjusted in favor of recognizing Russian companies as withholding agents with respect to the relevant types of income, or law enforcement practice should be brought into line with the rules of paragraph 2 of article 309 of the Tax Code of the Russian Federation.

ISSN 2542-1514 (Print)

REFERENCES

1. Bachilova E.M. Taxation of sea transportation of Russian oil. *Nalogoved*, 2023, no. 10, pp. 25–36. (In Russ.).

2. Kilinkarova E.V. International taxation: problems of definition and teaching for lawyers, in: Tolstopyatenko G.P., Osina D.M. (eds.). *Aktual'nye problemy prepodavaniya mezhdunarodnogo finansovogo prava*, Monograph, Moscow, Prospekt Publ., 2024, pp. 99–113. (In Russ.).

3. Ault H.J., Arnold B.J., Cooper G.S. *Comparative Income Taxation. A Structural Analysis*, 4th ed. Wolters Kluwer Publ., 2020. 740 p.

4. Khavanova I.A. *International double tax treaties of the Russian Federation*, Monograph. Moscow, Yurisprudentsiya Publ., 2016. 351 p. (In Russ.).

5. Arnold B.J. *International Tax Primer*, 4th ed. Wolters Kluwer Publ., 2019. 245 p.

6. Reimer E., Rust A. (eds.). *Klaus Vogel on Double Taxation Conventions*, 5th ed. Wolters Kluwer Publ., 2022. 2556 p

7. Kilinkarova E.V. On the development of Russian tax treaty case law. *Pravoprimenenie = Law Enforcement Review*, 2024, vol. 8, no. 2, pp. 120–129. DOI: 10.52468/2542-1514.2024.8(2).120-129.

8. Machekhin V.A. Application of international tax treaties in the RF: procedural problems. *Finansovoe pravo = Financial Law*, 2011, no. 7, pp. 36–40. (In Russ.).

9. Savitskiy A.I. From tax residency certificate towards international tax policy. *Zakon*, 2015, no. 6, pp. 166–180. (In Russ.).

10. Khavanova I.A. Denunciation and suspension of double taxation agreements (the theory and practice). *Finansovoe pravo = Financial Law*, 2023, no. 1, pp. 22–25. (In Russ.).

11. Vinnitskiy D.V. On double taxation treaties being terminated or suspended. *Nalogoved*, 2024, no. 5, pp. 28–32. (In Russ.).

12. Sosnovsky S.A. Termination and suspension of double taxation treaties: potential grounds. *Nalogoved*, 2023, no. 5, pp. 17–27. (In Russ.).

13. Sosnovsky S.A. Suspending and terminating double tax treaties: procedure and consequences. *Nalogoved*, 2023, no. 6, pp. 31–35. (In Russ.).

14. Kilinkarova E.V. Avoidance of double taxation after Russia partially suspended international double tax treaties. *Nalogoved*, 2024, no. 1, pp. 21–29. (In Russ.).

15. Khavanova I.A. The legal model of partial suspension of international tax treaties of Russia. *Finansovoe pravo = Financial Law*, 2023, no. 10, pp. 20–25. (In Russ.).

16. Khavanova I.A. Problems of eliminating double taxation during the suspension of Russian tax treaties. *Finansovoe pravo = Financial Law*, 2024, no. 10, pp. 12–16. DOI: 10.18572/1813-1220-2024-10-12-16. (In Russ.).

17. Vakhitov R.R. Tax treaties suspended: international experience, consequences and recommendations. *Nalogoved*, 2024, no. 9, pp. 15–27. (In Russ.).

18. Vinnitskii D.V. *International tax law: problems of theory and practice*. Moscow, Statut Publ., 2017. 463 p. (In Russ.).

19. Khavanova I.A. The complexity of references to the temporarily suspended norms of international tax treaties. *Pravoprimenenie = Law Enforcement Review*, 2024, vol. 8, no. 4, pp. 133–142. DOI: 10.52468/2542-1514.2024.8(4).133-142.

20. Sosnovsky S.A. What source establishes taxes after a DTT is suspended?. *Nalogoved*, 2024, no. 3, pp. 35–41. (In Russ.).

21. Tereschenko A.I., Shtukmaster I.B. The taxation of importers when double tax treaties are suspended. *Nalogoved*, 2023, no. 11, pp. 31–35. (In Russ.).

22. Kilinkarova E.V. On Entitlement to Treaty Benefits under Russian Double Tax Conventions. *Zakon*, 2023, no. 11, pp. 83–89. DOI: 10.37239/0869-4400-2023-20-11-83-89. (In Russ.).

23. Kanashevskii V.A. *International transactions: legal regulation*, 2nd ed. Moscow, Mezhdunarodnye otnosheniya Publ., 2019. 704 p. (In Russ.).

ISSN 2658-4050 (Online)

INFORMATION ABOUT AUTHOR

Elena V. Kilinkarova – PhD in Law, Associate Professor; Associate Professor, Department of Administrative and Financial Law
St. Petersburg University
7/9, Universitetskaya nab., St. Petersburg, 199034, Russia
E-mail: e.kilinkarova@spbu.ru
ORCID: 0000-0003-1262-1448
ResearcherID: J-7523-2013
Scopus AuthorID: 57219343210
RCSI SPIN-code: 7515-4090; AuthorID: 508242

BIBLIOGRAPHIC DESCRIPTION

Kilinkarova E.V. Taxation of income of tax non-residents from international traffic in Russia. *Pravoprimenenie = Law Enforcement Review*, 2025, vol. 9, no. 3, pp. 84–93. DOI: 10.52468/2542-1514.2025.9(3).84-93. (In Russ.).