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RESERVATIONS AND DECLARATIONS TO TAX TREATIES

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The subject of the article. The article represents a research of conceptual properties and issues of applying reservations and declarations to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, developed in frames of implementing the OECD/G20 Action Plan on Base Erosion and Profit Shifting (BEPS). The Multilateral Tax Convention modifies the application of agreements for avoiding double taxation, that are covered by its action. Since January 1, 2021 it has been applied to 34 agreements for avoiding double taxation between the Russian Federation and such countries as the UK, Canada, Latvia, Malta, the Netherlands and France. The Multilateral Tax Convention provides for updating bilateral tax treaties – whether they were developed upon the OECD Model Tax Convention or the UN Model Tax convention. The Convention retains a great degree of flexibility in relation to the implementation of its provisions – especially by the means of reservations, made by the countries.

The purpose of the article is to identify the main characteristics of applying reservations and declarations in international tax law.

The methodology.The study is based on empirical methods of comparison and description, theoretical methods of formal and dialectical logic.

The main results. Reservations have played a minor role in international taxation until now – usually they reflected disagreement, expressed by an OECD member country with the provisions of the OECD Model Tax Convention or its Official commentary. Reservations were formulated in relation to a non-binding (model) document and their importance was limited. Such reservations cannot be associated with declarations, made in relation to legally binding documents like the Multilateral Tax Convention. Analyzing the general points of scientific dispute upon the mentioned range of issues, the author argues with researchers who deem that the structure of reservations to the Multilateral Tax Convention doesn't correspond with the provisions over reservations in the Vienna Convention on the Law of Treaties, 1969 and thus recognize those reservations as "legal hybrids".

Conclusions. The structure of reservations to the International Tax Convention is determined by the nature of double taxation agreements. The model lawmaking principle (the use of the OECD Model Tax Convention) allowed developing "umbrella" architecture of relationships between the provisions of the Multilateral Tax Convention and the norms of double taxation agreements. The article categorizes types of reservations as reservations of general nature and treaty-specific reservations. The article also considers the specific properties of reservations made in relation to the provisions of the Convention, which compose a minimal standard.

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1. Introduction

In 2020 the Russian Federation, in accordance with article 35 (7)(b) of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ("Multilateral Instrument" or "MLI") , notified the OECD of the completion of the domestic procedures necessary for the application of the Convention from 1 January 2021 (in certain cases, from 1 January 2022) in respect of 34 agreements.

The MLI was developed as part of the implementation of the OECD/G20 Action Plan on Base Erosion and Profit Shifting (BEPS), in order to implement a rapid, coordinated and coordinated implementation on a multilateral basis of anti-BEPS measures related to tax agreements. The Convention was ratified by Federal Law No. 79-FZ of May 1, 2019 (hereinafter referred to as the Law on the Ratification of MLIs) with reservations and statements that affect the substance and scope of the impact of the MLI on the Russian agreements. The fact that a multilateral treaty has been concluded "does not mean that all States parties have the same rights and bear the same obligations" [1, p. 49]. However, it is not so much this circumstance that explains our interest in the chosen problem, as the specifics of reservations to MLIs, which have already become the subject of extensive discussion in scientific jurisprudence [2, 3, 4, 5].

MLI is the pinnacle of a complex system of multilateral relations between states in the field of taxation, initially focused on reproducing the bilateral model of the agreement on the avoidance of double taxation of income (hereinafter referred to as the DTT) in accordance with the Model Tax Convention of the OECD . The model principle of rulemaking (the mentioned feature is disclosed in a number of our works [6]) made it possible to develop an innovative model of the MLI (modification of the application of the DTT), an "umbrella" architecture of relations between its provisions and the contracts covered by the Convention.

As noted by I. I. Kucherov, "the system of tax and legal regulation of a particular state consists of two main components – national and international tax law" [7, p. 60]. R. A. Shepenko assesses it differently: "Anyone who hopes to see international tax law hopes for something that has never been, is not, and probably never will be" [8, p. 234]. You don't need to be a visionary to assume that the intensity of the discussion will only increase with the appearance of MLIs. This event has already been called a milestone in the evolution of the international tax regime [9], an important step in the transition from bilateralism to multilateralism in international taxation [10, p.9]. However, the literature of recent years [11, 12, 13, 14, 15, 16, 17] it reveals numerous problems of application of the Convention not only from the point of view of its interaction with bilateral tax treaties, but also in the context of the fundamental principles of public international law.

When describing the legal effect of MLIs, the English verb "to modify" is usually used, rather than the verb "to amend", which is used in the Protocols for making Changes to the DTT. Although the official translation of the MLI from English to Russian will show the term "modification", (for example, according to article 1 of the MLI, the Convention modifies all Tax agreements that are subject to..."), it is important to keep in mind that the Convention is not one of the protocols to tax agreements. The changes made by the Protocols become an integral part of the agreements, while the MLI is applied in conjunction with the DTT, modifying them in the process of application.

2. The legal phenomenon of “flexible compatibility”

In an effort to attract as many States as possible – despite differing fiscal interests and levels of economic development – the Convention provides a high level of flexibility by allowing States to shape ("design") their own economies in a variety of ways») the scope and content of the obligations. Such legal mechanisms are divided

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into two groups [3]: (1) opt-outs (reservations); (2) opt-ins (optional (optional) and alternative provisions). The division is based on the specifics of the legal effect: in the first case – the exclusion of the action of the MLI norm, in the second-the consent to the action of the MLI norm. And if the "opt-in" mechanism allows you to start (launch) specific relations (connect the action of the norm), "opt-out", on the contrary, excludes the action of the norm, in the application of which the state is not interested.

States can choose which provisions of the MLI to adopt, if these are not minimum standards, which specific SIDS should be modified [18]. Note that the Convention is potentially applicable to all existing SIDS (regardless of the basis-the OECD Model Tax Convention or the UN Model Tax Convention).

In order to achieve a complex balance between flexibility and the achievement of the main objectives of the MLI, there are minimum standards that must be implemented by the Parties (in the field of countering abuse of the provisions of the DTT [19, 20, 21] and improving mutual agreement procedures), as well as optional (optional) provisions (their choice is left to the Parties of the MLI). As a result, a system of "flexible compatibility" was created, implemented mainly through legal constructions: (1) of a conventional nature (do not require additional expression of will) - compatibility rules (compatibility clauses, article 26 of the MLI); (2) of a declaratory nature (require additional expression of will) – reservations (reservations, Article 28 of the MLI) and notifications (notifications, Article 29 of the MLI).

As for the compatibility rules, they are aimed at solving the problems of overlapping or overlapping convention norms, for example, when a treaty "contradicts or simply diverges in certain convention provisions from a previous treaty binding one or more of the contracting States that are simultaneously parties to a subsequent treaty" [22, p. 77].

With regard to reservations, in turn, it should be noted that they previously played a very modest role in the field of international tax rules, mainly reflecting the disagreement expressed by an OECD member country with the provisions of the OECD Model Tax Convention (Reservations on the Article) and/or its commentary [23]. The reservations were related to a non-binding (model) document, as a result of which their importance for the application of the DTT was limited [4]. Such reservations, of course, cannot be equated in legal effect with unilateral declarations made in respect of international treaties.

3. Reservations and declarations in public international law

In some cases, after signing, ratifying, accepting, approving or acceding to a treaty, States make declarations. Such statements, as indicated in the UN Treaty Guide, may be referred to as "reservations", "declarations", "explanatory statements", as well as "declarations or interpretative declarations" ("reservation", "declaration", "understanding", "interpretative declaration", "interpretative statement") [24]. Regardless of the wording or title, any statement intended to exclude or modify the legal effect of certain provisions of an international treaty in their application to the applicant is essentially a reservation. Although problems may arise in connection with reservations to bilateral international treaties, the main focus of legal doctrine has traditionally been on reservations to multilateral treaties, which present the greatest difficulties in practice [25, 26, 27].

Article 2 (1) (d) of the Vienna Convention on the Law of Treaties of 23 May 1969 (hereinafter referred to as the Vienna Convention (1969)) defines a reservation as a unilateral statement, in any formulation and under any name, made by a State when signing, ratifying, accepting, approving or acceding to a treaty, by which it wishes to exclude or modify the legal effect of certain provisions of the treaty in their application to that State.

However, a State may make a declaration concerning its understanding of or interpretation of a matter contained in a provision of an international treaty. Statements of this nature are

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not intended, unlike reservations, to exclude or modify the legal effect of a treaty. A notable statement, for example, was made at the time of ratification in 2018. the new DTT with Belgium (2015): "The Russian Federation assumes that the Kingdom of Belgium is a subject of public international law, which is responsible for the good faith and full implementation of the obligations of the Belgian Party provided for in the Convention between the Russian Federation and the Kingdom of Belgium on the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income and Capital and the Protocol thereto."

If at the time of ratification of the DTT, statements were rather rare and did not directly affect the rules of taxation, then in relation to MLIs, they are written into the structure of the modification of agreements, "delineating" its scope – both in terms of impact and content.

Article 23 of the Vienna Convention establishes the written form of a reservation, consent to it, and objection to a reservation. The MLI rules use the most common wording: "A Party may reserve the right not to apply...". A rare example where a reserving State is allowed to modify a provision of the Convention rather than exclude it is article 4 (3) (e) of the MLI (A Party to the Convention may reserve the right to replace the last sentence of paragraph 1 for the purposes of its DTT with the following text: "In the absence of such consent, the person is not granted any of the benefits or tax exemptions provided for in the tax agreement to which this Convention applies.").

By virtue of article 19 of the Vienna Convention, a State may formulate a reservation, except in cases where:

(a) This reservation is prohibited by the treaty;

(b) The treaty provides only for certain reservations, of which the reservation is not included; or (

c) the reservation is incompatible with the object and purpose of the treaty (in cases not covered by paragraphs "a" and "b").

Thus, as a general rule, there is a prohibition on reservations that are incompatible with the object and purpose of an international treaty. This construction is understandable – the actions of the State should not lead to the actual destruction of the treaty as a result of encroachment on its "holy of holies" – the object and purpose.

4. Conceptual features of reservations to MLI

While protecting the integrity of the obligation, some treaties prohibit reservations or allow only certain reservations. The MLI provides for a closed list of permitted reservations, with the exception of the application of the arbitration procedure (article 28). If, as a general rule, no reservations can be made to the Convention, except those expressly permitted, then with regard to Part VI "Arbitration", which applies if both Contracting Jurisdictions have made a notification to this effect, the Convention does not prescribe "standard" language, allowing States to formulate one or more reservations with respect to the subject matter of cases to be considered by arbitration. It should be noted that Russia has made a reservation on the non-application of Part VI "Arbitration".

The MLI regulates not only which rules (provisions of the Convention) reservations can be made to, but also which reservations these are. For example, according to the provisions of Article 5 (3)" Fiscally transparent entities", a Party may reserve the right not to apply the article in whole or in part (for example, in relation to the SIDS that already comply with the provisions of the MLI), to apply the article only to a limited list of SIDS. No reservations or declarations have been made by the Russian Federation with regard to article 3 of the MLI. And this approach has already caused conflicting comments. Goncharova, for example, explains that countries will be able to apply the new provisions (on fiscal transparency, Article 3 of the MNE) "within the framework of already concluded tax agreements by ratifying the relevant provisions of the multilateral Convention... However, these provisions will not be directly applied to Russian tax agreements, since Russia did not specify them when ratifying this convention" [28]. The last sentence is accompanied by the author's reference to the Law

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on the Ratification of the MLI.

We would assess this situation differently: the MLI has been ratified by the Russian Federation without reservations to article 3 of the Convention. A reference to a specific article as applicable is not required at the time of ratification, unless otherwise provided by the MLI. In this case, the absence of a separate mention of Article 3 in the Law on the Ratification of the MLI and subsequently in the notification to the Depositary does not mean that the norm, figuratively speaking, did not fall under "ratification".

A. V. Zharsky wrote that " a significant drawback of the Vienna Convention is the lack of an objective procedure for establishing the admissibility of a reservation under article 19, namely, determining the criterion of compatibility with the object and purpose of the treaty. A special case of solving this problem is the inclusion in specific treaties of appropriate mechanisms for such a definition" [29]. The preamble of the MLI sets out in sufficient detail the objectives and subject matter of the Convention, which, in combination with the model of a closed list of reservations, should have a positive impact on the practice of using reservations, excluding statements that are incompatible with the object and purpose of the MLI [27].

5. Effects of reservations to MLI

R. Anton calls the reservations to MLIs "legal hybrids" in the belief that the OECD is moving away from the Vienna Convention (1969), promoting unknown legal constructs to disguise the lack of a multilateral consensus on how best to deal with BEPS [2]. In justification, he notes that while the reservations set out in article 21(1) of the Vienna Convention (1969) apply only on a symmetrical basis, the MLI introduces two additional types of reservations: asymmetric and requiring agreement between two Contracting States.

Article 21 of the Vienna Convention (1969) provides that a reservation in force with respect to another party in accordance with articles 19, 20 and 23: (a) modifies for the reserving State in its relations with that other party the provisions of the treaty to which the reservation relates, within the scope of the reservation; and (b) modifies to the same extent the said provisions for that other party in its relations with the reserving State. However, the reservation does not change the provisions of the treaty for the other parties in their relations with each other.

The rules of the MLI follow the approaches of the Vienna Convention (1969): article 28 (3) states that, unless otherwise expressly provided for in the MLI, a reservation: (a) modifies for the reserving Party, in its relations with the other Party, the provisions of the MLI to which the reservation relates, within the scope of the reservation; and (b) equally modifies these provisions for the other Party, in its relations with the reserving Party. In law enforcement, the effect of the reservation is concentrated on the specific CID, excluding the effect of the provisions of the MLI covered by the reservation.

An example of a symmetrical approach, in particular, is Article 8 of the MLI, which introduces a 365-day period of ownership of shares as a condition for obtaining the right to a reduced tax rate under the contract. A State may reserve the right not to apply this provision to its SIDS or to adopt Article 8, except for agreements that already prescribe (i) the same period of ownership; (ii) a minimum period of less than 365 days; or (iii) a minimum period of more than 365 days. The 365-day period condition will only apply if both Contracting jurisdictions have made such notification with respect to the existing provision:" [...] Paragraph 1 shall apply to a provision of a Tax Agreement to which this Convention applies only if all Contracting Jurisdictions have made a notification in respect of such provision."

Some reservations to MLI depart from the symmetric approach, causing discussion in the scientific literature. First of all, these are reservations, which are evaluated as a kind of" veto power" [2]. Thus, Article 5 "Application of methods for eliminating double taxation" of the MLI contains three versions of the rules (A, B, C) that States can choose. However, by virtue of

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Article 5 (9) of the MLI, a Party that has not chosen Option C may reserve the right, in respect of one, several or all of the MLI covered by the MLI, not to allow the other Contracting Jurisdiction to apply Option C. Such a right to "ban" is criticized for its conceptual difference from the classical understanding of a reservation in public international law as a unilateral statement (note that the formulation of a reservation by several States does not affect its unilateral nature). The so-called partial reservations, reservations where States are bound by the achievement of a mutually acceptable solution (this applies to minimum standards, "conditional" reservations), have not escaped criticism.

Of course, the approach in which the various mechanisms of a multilateral agreement create a basis for a mutual solution within the framework of the DTT differs from the classical approaches. At the same time, we would not draw a sharp line here with the institutions of the Vienna Convention (1969), reproaching the MLI for the birth of an "unknown animal". Yes, the prevailing scientific doctrine assumes that a reservation may allow a State to become a party to a multilateral treaty in which it would otherwise be unwilling or unable to participate. However, in our case, the reservation should ensure that the bilateral agreement is updated only in the format desired by each State and at the same time agreed (bilateral) format. MLI parties may use the following reservations: (1) of a general nature - for refusal (in whole or in part) from the application of the MLI rules that do not reflect the minimum standard, (2) in the range of contracts (a subset of the DTT) – to refuse (in full or in part) from the application of the MLI provisions to a subset of agreements identified by the list. The purpose of such a waiver is to preserve the existing provisions of the DTT with certain characteristics.

For MLI articles that set minimum standards, the possibility of complete rejection is limited to the fulfillment of certain conditions. They consist in the fact that the DTT meets the minimum standard because it already contains the same or similar rule, or that the reserving party undertakes to comply with the minimum standard in an alternative way. The minimum standards cover the conditions that ensure the prevention of abuse [30, 31].

6. Conclusions

Double taxation agreements do not live on their own-without relying on national legislation. This is the nature of these international treaties, which do not create tax obligations, but delineate tax jurisdictions (distributive rules). And since the purpose of the MLI is to streamline the life of the "family" of DTTs, introducing into it the norms that ensure the functioning of the system of taxation of cross-border transactions without the excesses of BEPS, this design becomes more complicated. Representatives of the scientific doctrine, apparently, agreed on only one thing: the MLI is one of the most complex legal texts in the field of international taxation. The Convention is based on the bilateral relations of States in the formation of a multilateral solution. This is a multi-layered construction that does not work exclusively in the mode of refusal of one of the states from an undesirable norm. The "constructor" is focused on the creative process of forming a preferred variant of the modification of the DTT, which involves both mechanisms for excluding the effect of certain provisions of the Convention in application to a particular State, and mechanisms for connecting the effect of the selected provision to agreements covered by the Convention.

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