

Unofficial translation

Appeal of the Verkhovna Rada of Ukraine
to the Parliaments and Governments of Foreign States
Regarding the Termination of Double Tax Avoidance Agreements
with the aggressor country, the Russian Federation

Since 24 February 2022, Ukraine has been experiencing unprovoked and unjustified armed aggression by the Russian Federation. Such actions of the Russian Federation are accompanied by war crimes and crimes against humanity – acts of genocide, unprecedented in their cruelty. The full-scale war launched by the Russian Federation has become not only a direct violation of international law, but also a serious challenge to the international legal order, peace and security – an unprecedented event since the Second World War.

Since 24 February 2022, the Russian Federation has fired about 2,300 lethal missiles at military and civilian targets in Ukraine, including residential areas, schools, kindergartens, hospitals and maternity hospitals, religious, cultural and sports facilities, premises of diplomatic institutions and consulates of the foreign states in Ukraine, at other objects of civilian infrastructure.

Most of the international organizations and countries of the world condemned the acts of the Russian Federation. Many countries have already imposed unprecedented economic sanctions against the Russian Federation and its agents, banned the use of their airspace by Russian aircrafts and introduced other powerful restrictive measures. The Organization for Economic Co-operation and Development has also taken appropriate measures aimed at reviewing its co-operation with the Russian Federation, in particular the process of its accession and numerous forms of bilateral cooperation have been terminated.

Given the above facts, the Verkhovna Rada of Ukraine appeals to the countries of the world with a call to continue reviewing their policy towards the aggressor country, the Russian Federation, including in the tax sphere. The main purpose of international tax conventions, which are the basis of international tax law, is to reduce barriers to cross-border trade, services and investment. At the same time, the development of effective multilateral and bilateral economic relations is impossible when one of the states grossly violates the established order of international peace and security, as well as the fundamental principles of international law.

Ukraine is firmly convinced that the states of the world should not promote the growth of investment and trade with an international aggressor. The actions of the Russian Federation are so incompatible with international law that it should not use international instruments designed to promote the economic prosperity of the peace-loving countries of the world. The financing of the Russian military machine aimed at the destruction of the Ukrainian nation and statehood must be limited by all available means.

In turn, on 22 May 2022, the Verkhovna Rada of Ukraine already adopted the Law of Ukraine "On the Denunciation of the Agreement between the Government of Ukraine and the Government of the Russian Federation on the Avoidance of Double Taxation of the Income and Property and the Prevention of Tax Evasion".

Judging by the above, the Verkhovna Rada of Ukraine, on behalf of the Ukrainian people, calls on the parliaments and governments of the states of the world to review the international tax policy in relation to the Russian Federation and, in accordance with Article 54 of the Vienna Convention on the Law of Treaties, to begin the procedures necessary to terminate double tax avoidance agreements with the Russian Federation.

The Verkhovna Rada of Ukraine calls on the international community to unite and act as a united front against the illegal armed invasion of the Russian Federation into Ukraine – for the sake of peace and security in Europe and the world, the victory of good over evil, justice, the protection of democratic and human values, and preserving human rights and freedoms.