



**PROTOCOL  
TO THE CONVENTION  
BETWEEN THE GOVERNMENT OF MALTA  
AND  
THE GOVERNMENT OF THE RUSSIAN FEDERATION  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME**

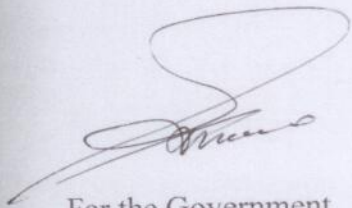
At the moment of signing the Convention between the Government of Malta and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as "the Convention"), the undersigned have agreed upon the following provisions which shall form an integral part of the Convention.

1. The term "political subdivisions" in this Convention means, with respect to the Russian Federation, subjects of the Russian Federation, defined as such according to its legislation.
2. Notwithstanding any provision of Article 23 "Non-Discrimination" of this Convention it is not prohibited to a Contracting State to apply the provisions of its national tax laws concerning thin «capitalisation rules» or «controlled foreign company rules».

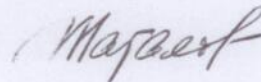
3. Any document received under Article 25 "Exchange of Information" of this Convention or a certificate of residence issued by the competent authority of a Contracting State or its authorised representative shall not require legalisation or apostille for the purposes of application in the other Contracting State, including its use in the courts and administrative bodies.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto, by their respective Governments, have signed this Protocol.

DONE at Moscow this 24<sup>th</sup> day of April, 2013 in duplicate in the English and Russian languages both texts being equally authentic.



For the Government  
of Malta



For the Government  
of the Russian Federation