

Part II - Treaties and Tax Legislation

Subpart A – Tax Conventions and Other Related Items

United States' Notification of Partial Suspension, by Mutual Agreement, of 1973 Tax Convention with the USSR as it relates to Belarus

Announcement 2025-5

The U.S. Department of the Treasury announced that the United States provided formal notice to the Republic of Belarus on December 17, 2024, to confirm the suspension of the operation of paragraph 1, subparagraph (g), of Article III of the Convention between the United States of America and the Union of Soviet Socialist Republics on Matters of Taxation, with related letters, signed at Washington June 20, 1973 (the "Convention"), as it relates to Belarus, by mutual agreement. See Press Release, United States' Notification of Partial Suspension, by Mutual Agreement, of 1973 Tax Convention with the USSR as it relates to Belarus (December 17, 2024), <https://home.treasury.gov/news/press-releases/jy2754>.

The suspension is effective December 17, 2024, until December 31, 2026, or earlier if mutually determined by the two governments. This action responds to notification by the Republic of Belarus on March 21, 2024, of its desire to suspend paragraph 1, subparagraph (g), of Article III of the Convention until December 31, 2026.

For further information regarding this announcement contact the Office of Associate Chief Counsel (International) at (202) 317-3800 (not a toll-free number).