

List of countries whose companies and citizens are entitled to a VAT exemption on the rental of premises in case they are accredited in the Russian Federation

№	Country	Limitations
1.	Australia	Office and accommodation rentals; no restrictions
2.	Austria	Office and accommodation rentals; no restrictions
3.	Albania	Office and accommodation rentals; no restrictions
4.	Angola	Office and accommodation rentals; no restrictions
5.	Afghanistan	Office and accommodation rentals; no restrictions
6.	Bahamas	Office and accommodation rentals; no restrictions
7.	Bangladesh	Office and accommodation rentals; no restrictions
8.	Bahrain	Office and accommodation rentals; no restrictions
9.	Belgium	Office and accommodation rentals; no restrictions
10.	Bermuda (British Overseas Territory)	Office and accommodation rentals; no restrictions
11.	Bulgaria	Office and accommodation rentals; no restrictions
12.	Bolivia	Office and accommodation rentals; no restrictions
13.	Bosnia and Herzegovina	Office and accommodation rentals; no restrictions
14.	Botswana	Office and accommodation rentals; no restrictions
15.	Brazil	Office and accommodation rentals; no restrictions
16.	Brunei Darussalam	Office and accommodation rentals; no restrictions
17.	Burundi	Office and accommodation rentals; no restrictions
18.	Hungary	Office and accommodation rentals; no restrictions
19.	Venezuela	Office and accommodation rentals; no restrictions
20.	British Virgin Islands	Office and accommodation rentals; no restrictions
21.	Vietnam	Office and accommodation rentals; no restrictions
22.	Guyana	Office and accommodation rentals; no restrictions
23.	Ghana	Office and accommodation rentals; no restrictions

24.	Guinea	Office and accommodation rentals; no restrictions
25.	Guinea-Bissau	Office and accommodation rentals; no restrictions
26.	Germany	Office and accommodation rentals; no restrictions
27.	Guernsey (Crown Dependency)	Office and accommodation rentals; no restrictions
28.	Hong Kong (China)	Office and accommodation rentals; no restrictions
29.	Greece	Office and accommodation rentals; no restrictions
30.	Denmark	Office and accommodation rentals; no restrictions
31.	Djibouti	Office and accommodation rentals; no restrictions
32.	Egypt	Office and accommodation rentals; no restrictions
33.	Zambia	Office and accommodation rentals; no restrictions
34.	Zimbabwe	Office and accommodation rentals; no restrictions
35.	India	Office and accommodation rentals; no restrictions
36.	Indonesia	Office and accommodation rentals; no restrictions
37.	Iraq	Office and accommodation rentals; no restrictions
38.	Iran	Office and accommodation rentals; no restrictions
39.	Ireland	Office and accommodation rentals; no restrictions
40.	Iceland	Office and accommodation rentals; no restrictions
40.1	Spain	Accommodation rentals; no restrictions
41.	Yemen	Office and accommodation rentals; no restrictions
42.	Cape Verde	Office and accommodation rentals; no restrictions
43.	Cambodia	Office and accommodation rentals; no restrictions
44.	Cameroon	Office and accommodation rentals; no restrictions
45.	Canada	Office and accommodation rentals; no restrictions
46.	Qatar	Office and accommodation rentals; no restrictions
47.	Kenia	Office and accommodation rentals; no restrictions
48.	Cyprus	Office and accommodation rentals; no restrictions
49.	North Korea	Office and accommodation rentals; no restrictions
50.	China	Office and accommodation rentals; no restrictions
51.	Colombia	Office and accommodation rentals; no restrictions
52.	Congo	Office and accommodation rentals; no restrictions

53.	South Korea	Office and accommodation rentals; no restrictions
54.	Côte d'Ivoire	Office and accommodation rentals; no restrictions
55.	Cuba	Office and accommodation rentals; no restrictions
56.	Kuwait	Office and accommodation rentals; no restrictions
57.	Laos	Office and accommodation rentals; no restrictions
58.	Lebanon	Office and accommodation rentals; no restrictions
59.	Libya	Office and accommodation rentals; no restrictions
60.	Luxembourg	Office and accommodation rentals; no restrictions
61.	Mauritius	Office and accommodation rentals; no restrictions
62.	Mauritania	Office and accommodation rentals; no restrictions
63.	Macao (China)	Office and accommodation rentals; no restrictions
64.	Malaysia	Office and accommodation rentals; no restrictions
65.	Mali	Office and accommodation rentals; no restrictions
66.	Maldives	Office and accommodation rentals; no restrictions
67.	Malta	Office and accommodation rentals; no restrictions
68.	Morocco	Office and accommodation rentals; no restrictions
69.	Mexico	Office and accommodation rentals; no restrictions
70.	Mozambique	Office and accommodation rentals; no restrictions
71.	Mongolia	Office and accommodation rentals; no restrictions
72.	Myanmar	Office and accommodation rentals; no restrictions
73.	Nepal	Office and accommodation rentals; no restrictions
74.	Nigeria	Office and accommodation rentals; no restrictions
75.	Netherlands Antilles	Office and accommodation rentals; no restrictions
76.	Netherlands	Office and accommodation rentals; no restrictions
77.	Norway	Office and accommodation rentals; no restrictions
78.	United Arab Emirates	Office and accommodation rentals; no restrictions
79.	Oman	Office and accommodation rentals; no restrictions
80.	Isle of Man (Crown Dependency)	Office and accommodation rentals; no restrictions
81.	Cayman Islands (British Overseas Territory)	Except organizations providing financial services
82.	Pakistan	Office and accommodation rentals; no restrictions

83.	Poland	Office and accommodation rentals; no restrictions
84.	Panama	Office and accommodation rentals; no restrictions
85.	Portugal	Office and accommodation rentals; no restrictions
86.	Puerto Rico (US)	Office and accommodation rentals; no restrictions
87.	Romania	Office and accommodation rentals; no restrictions
88.	Saudi Arabia	Office and accommodation rentals; no restrictions
89.	Singapore	Office and accommodation rentals; no restrictions
90.	Syria	Office and accommodation rentals; no restrictions
91.	Slovenia	Office and accommodation rentals; no restrictions
90.1	United Kingdom	Office and accommodation rentals; no restrictions
92.	United States	Office and accommodation rentals; no restrictions
93.	Sudan	Office and accommodation rentals; no restrictions
94.	Thailand	Office and accommodation rentals; no restrictions
95.	Tanzania	Office and accommodation rentals; no restrictions
96.	Tunisia	Office and accommodation rentals; no restrictions
97.	Turkey	Office and accommodation rentals; no restrictions
98.	Uganda	Office and accommodation rentals; no restrictions
99.	Uruguay	Office and accommodation rentals; no restrictions
100.	Philippines	Office and accommodation rentals; no restrictions
101.	Finland	Office and accommodation rentals; no restrictions
102.	France	Exemption applies to unfurnished premises
103.	Croatia	Office and accommodation rentals; no restrictions
104.	Central African Republic	Office and accommodation rentals; no restrictions
105.	Montenegro	Office and accommodation rentals; no restrictions
104.1	Czech Republic	Except hotel rooms for Czech citizens
106.	Chile	Office and accommodation rentals; no restrictions
107.	Switzerland	Office and accommodation rentals; no restrictions
108.	Sweden	Office and accommodation rentals; no restrictions
109.	Sri Lanka	Office and accommodation rentals; no restrictions
110.	Ecuador	Office and accommodation rentals; no restrictions

111.	Eritrea	Office and accommodation rentals; no restrictions
112.	Ethiopia	Office and accommodation rentals; no restrictions
113.	Japan	Office and accommodation rentals; no restrictions