



# TaxNewsFlash

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## Announcement 2025-5: Partial suspension by mutual agreement of income tax treaty with USSR as it relates to Belarus

The IRS today released [Announcement 2025-5](#) to notify taxpayers that the United States provided formal notice to Belarus on December 17, 2024, to confirm the suspension by mutual agreement 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 (USSR) on Matters of Taxation signed June 20, 1973, as it relates to Belarus.

The suspension is effective December 17, 2024, until December 31, 2026, or earlier if mutually determined by the two governments.

Read the [Treasury release](#)

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