

SIGNATORIES AND PARTIES TO THE MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT SHIFTING

Status as of 22 July 2020

This document contains a list of signatories and parties to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. Under the provisions of the Convention, each jurisdiction is required to provide a list of reservations and notifications (the “MLI Position”) at the time of signature.

The MLI Positions provided for each jurisdiction upon the deposit of the instrument of ratification, acceptance or approval and/or signature, the notifications made pursuant to Article 35(7)(b) of the MLI and the notifications made after becoming a Party to the Convention are available via the links below.

IMPORTANT: The current position for each jurisdiction will be the later of the positions provided upon the deposit of its instrument of ratification, acceptance or approval of the Convention or made after becoming a Party to the Convention.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
1	Albania	28-05-2019				
2	Andorra	07-06-2017				
3	Argentina	07-06-2017				
4	Armenia	07-06-2017				
5	Australia	07-06-2017	26-09-2018	01-01-2019		
6	Austria	07-06-2017	22-09-2017	01-07-2018		
7	Barbados	24-01-2018				
8	Belgium	07-06-2017	26-06-2019	01-10-2019		
9	Belize	11-01-2019				
10	Bosnia and Herzegovina	30-10-2019				
11	Bulgaria	07-06-2017				
12	Burkina Faso	07-06-2017				
13	Cameroon	11-07-2017				
14	Canada	07-06-2017	29-08-2019	01-12-2019		
15	Chile	07-06-2017				
16	China (People's Republic of)	07-06-2017				
17	Colombia	07-06-2017				
18	Costa Rica	07-06-2017				
19	Côte d'Ivoire	24-01-2018				
20	Croatia	07-06-2017				

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
21	Curaçao	20-12-2017 ¹	29-03-2019	01-07-2019		
22	Cyprus	07-06-2017	23-01-2020	01-05-2020		
23	Czech Republic	07-06-2017	13-05-2020 ²	01-09-2020		
24	Denmark	07-06-2017	30-09-2019	01-01-2020		
25	Egypt	07-06-2017				
26	Estonia	29-06-2018				
27	Fiji	07-06-2017				
28	Finland	07-06-2017	25-02-2019	01-06-2019		
29	France	07-06-2017	26-09-2018	01-01-2019		
30	Gabon	07-06-2017				
31	Georgia	07-06-2017	29-03-2019	01-07-2019		
32	Germany	07-06-2017				
33	Greece	07-06-2017				
34	Guernsey	07-06-2017	12-02-2019	01-06-2019		
35	Hong Kong (China)	07-06-2017				
36	Hungary	07-06-2017				
37	Iceland	07-06-2017	26-09-2019	01-01-2020		
38	India	07-06-2017	25-06-2019	01-10-2019		
39	Indonesia	07-06-2017	28-04-2020	01-08-2020		
40	Ireland	07-06-2017	29-01-2019	01-05-2019		
41	Isle of Man	07-06-2017	25-10-2017	01-07-2018		
42	Israel	07-06-2017	13-09-2018	01-01-2019		
43	Italy	07-06-2017				
44	Jamaica	24-01-2018				
45	Japan	07-06-2017	26-09-2018	01-01-2019		22-07-2020
46	Jersey	07-06-2017	15-12-2017	01-07-2018		
47	Jordan	19-12-2019				
48	Kazakhstan	25-06-2018	24-06-2020	01-10-2020		
49	Kenya	26-11-2019				
50	Korea	07-06-2017	13-05-2020	01-09-2020		
51	Kuwait	07-06-2017				

¹ On this date, the Kingdom of Netherlands communicated a provisional list of reservations and notifications in respect of Curaçao and informed the OECD that it intended to deposit, at the time of the deposit of its instrument of acceptance, a definitive list of reservations and notifications pursuant to Article 28(4) and (5) and Article 29(1) and (2) of the Convention.

² The List of Reservations and Notifications (“the MLI Position”) deposited by the Czech Republic at the time of deposit of the instrument of ratification does not follow the standard format: the notifications and reservations are listed separately and with the English text following the Czech text.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
52	Latvia	07-06-2017	29-10-2019	01-02-2020		
53	Liechtenstein	07-06-2017	19-12-2019	01-04-2020		
54	Lithuania	07-06-2017	11-09-2018	01-01-2019		
55	Luxembourg	07-06-2017	09-04-2019	01-08-2019		
56	Malaysia	24-01-2018				
57	Malta	07-06-2017	18-12-2018	01-04-2019		
58	Mauritius	05-07-2017 ³	18-10-2019	01-02-2020		
59	Mexico	07-06-2017				
60	Monaco	07-06-2017	10-01-2019	01-05-2019		
61	Morocco	25-06-2019				
62	Netherlands	07-06-2017	29-03-2019	01-07-2019		
63	New Zealand	07-06-2017	27-06-2018	01-10-2018		
64	Nigeria	17-08-2017				
65	North Macedonia	29-01-2020				
66	Norway	07-06-2017	17-07-2019	01-11-2019		
67	Oman	26-11-2019	07-07-2020	01-11-2020		
68	Pakistan	07-06-2017				
69	Panama	24-01-2018				
70	Papua New Guinea	23-01-2019				
71	Peru	27-06-2018				
72	Poland	07-06-2017	23-01-2018	01-07-2018		
73	Portugal	07-06-2017	28-02-2020	01-06-2020		
74	Qatar	04-12-2018	23-12-2019	01-04-2020		
75	Romania	07-06-2017				
76	Russian Federation	07-06-2017	18-06-2019	01-10-2019	30-04-2020	
77	San Marino	07-06-2017	11-03-2020	01-07-2020		
78	Saudi Arabia	18-09-2018	23-01-2020	01-05-2020		
79	Senegal	07-06-2017				
80	Serbia	07-06-2017	05-06-2018	01-10-2018		
81	Seychelles	07-06-2017				
82	Singapore	07-06-2017	21-12-2018	01-04-2019		
83	Slovak Republic	07-06-2017	20-09-2018	01-01-2019		
84	Slovenia	07-06-2017	22-03-2018	01-07-2018		

³ [Link](#) to the press release issued by Mauritius on 5 July 2017. On 10 October 2018, Mauritius submitted a [draft MLI position](#) to the OECD Secretariat in preparation of Mauritius' definitive MLI Position to be provided upon the deposit of its instrument of ratification.

No	Jurisdiction	Signature	Deposit of Instrument of Ratification, Acceptance or Approval	Entry into Force	Notifications made pursuant to Article 35(7)(b) of the MLI	Notifications made after becoming a Party
85	South Africa	07-06-2017				
86	Spain	07-06-2017 ⁴				
87	Sweden	07-06-2017	22-06-2018	01-10-2018		
88	Switzerland	07-06-2017	29-08-2019	01-12-2019	27-05-2020	
89	Tunisia	24-01-2018				
90	Turkey	07-06-2017 ⁵				
91	Ukraine	23-07-2018	08-08-2019	01-12-2019		
92	United Arab Emirates	27-06-2018	29-05-2019	01-09-2019		
93	United Kingdom	07-06-2017	29-06-2018	01-10-2018		
94	Uruguay	07-06-2017	06-02-2020	01-06-2020		

The following jurisdictions have expressed their intent to sign the Convention:

- Algeria
- Eswatini
- Lebanon
- Thailand

⁴ Declaration made by Spain: <http://www.oecd.org/tax/treaties/beps-mli-declaration-spain.pdf>

⁵ Declaration made by Turkey: <http://www.oecd.org/tax/treaties/beps-mli-declaration-turkey.pdf>