

PROCESS TO BECOME A PARTY TO THE AMENDED CONVENTION

There will be different procedures for becoming a party to the amended Convention depending on the country concerned:

1. For Parties to the original Convention, by becoming parties to the 2010 Protocol [Article IX(1) of the Protocol]
2. For countries which are Members of the OECD or the Council of Europe, by becoming a party to the amended Convention [Article 28(1) of the Convention].
3. For countries which are not Members of the OECD or the Council of Europe, by becoming a party to the amended Convention following an invitation by the Coordinating Body [Article 28(5) of the Convention]. The procedure to be followed by these countries is set out below:
 - **Request to be Invited to Become a Party:** The country should make a request to be invited to sign and ratify the amended Convention. This request should be addressed to one of the Depositaries (i.e., the Secretary-General of the OECD or the Secretary-General of the Council of Europe), who will transmit it to the Parties and inform the governing bodies of each Organisation.
 - **Decision of the Parties to Invite:** The decision to invite a requesting country to become a Party to the Convention will be taken by consensus by the Parties through the Coordinating Body. In taking this decision, the Parties will take into account, inter alia, the confidentiality rules and practices of the country concerned and whether the country is a member of the Global Forum on Transparency and Exchange of Information for Tax Purposes.
 - **Invitation to Become a Party:** Once the Parties have agreed to invite a country to accede to the Convention, the Secretariat of the Coordinating Body (the OECD Secretariat) will send a letter to that country inviting it to accede to the Convention.
 - **Signature:** After the receipt of the letter, a country can sign the Convention. Arrangements for signature can be made with one of the Depositaries of the Convention.
 - **Ratification, Acceptance or Approval:** Following signature of the Convention, the country must complete its domestic procedures for the ratification, acceptance or approval of the Convention. Once these procedures are complete, an instrument of ratification, acceptance or approval must be produced. Each country's Ministry of Foreign Affairs can advise on the domestic procedures for signature and ratification, acceptance or approval of the Convention.
 - **Deposit of the Instrument of Ratification, Acceptance or Approval:** The instrument of ratification, acceptance or approval must be deposited with one of the Depositaries.
 - **Declarations, Reservations and Notifications:** At the time of signature or when depositing its instrument of ratification, acceptance or approval, a country should provide the information necessary for inclusion in Annex A, Annex B and, if appropriate, Annex C of the Convention and may make the declarations, reservations and notifications foreseen in the Convention.

- ***Entry into Force:*** The Convention shall enter into force for the country concerned on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of ratification, acceptance or approval with one of the Depositaries.