

Permanent Delegation of Canada
to the Organization for
Economic Co-operation and Development



Délégation permanente du Canada
auprès de l'Organisation de coopération
et de développement économiques

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GR-POECD-238

NOTE VERBALE

The Permanent Mission of Canada to the *Organisation for Economic Co-operation and Development* (OECD) presents its compliments to the Secretary-General of the OECD in his capacity as depositary to the *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting*, done at Paris on 24 November 2016 (“the Convention”).

The Permanent Mission of Canada has the honour to draw the attention of the Secretary-General, as depositary, to a reservation made by the Kingdom of Denmark on 30 September 2019 at the time of filing its instrument of ratification, which states:

- **2. Part VI (Arbitration) of the Convention shall apply to a tax case only insofar the Parties agree that:**
- **(a) the Chair of the arbitration panel shall be a judge, and**
- **(b) Denmark shall be permitted to publish abstracts of decisions made by the arbitration panel.**

The Permanent Mission of Canada, on behalf of Canada, has the further honour, pursuant to Article 28(2)(b) of the Convention, to notify the depositary of its objection to this reservation. Canada is of the view that this reservation, made pursuant to Article 28(2)(a) of the Convention, exceeds the scope of cases for which a reservation may be made under that provision.

The Permanent Mission of Canada would like to provide to the depositary with the following information in furtherance of this notification and would like to seize the opportunity to confirm that the date of the receipt of the objection is 8 October 2020.

Information about the reservation			Date of receipt of the objection by the Depositary
Listed Agreement Number	Other Contracting Jurisdiction	Date of notification of the reservation by the Depositary	
19	Denmark	10 October 2019	8 October 2020

The Permanent Mission would also like to convey its understanding that the Canadian objection would become obsolete and without object should the Kingdom of Denmark withdraw its reservation.

The Permanent Delegation of Canada to the OECD avails itself of this opportunity to renew to the Secretary-General and to the Permanent Delegations the assurances of its highest consideration.



Paris, October 8 2020

- . Secretary-General Organisation to the Economic Co-operation and Development (OECD)
- . Permanent Delegations to the OECD