

## REPUBLIC OF ARMENIA

This document contains a list of reservations and notifications made by the Republic of Armenia to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) of the Convention.

### Article 2 – Interpretation of Terms

#### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Armenia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Republic of Armenia and the Government of the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Austria	Original	27-02-2002	01-04-2004
2	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Belarus	Original	19-07-2000	19-11-2001
			Amending Instrument 1	19-05-2016	26-12-2016
3	Convention between the Republic of Armenia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Belgium	Original	07-06-2001	23-09-2003
4	Convention between the Republic of Armenia and the Republic of Bulgaria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Bulgaria	Original	10-04-1995	01-12-1995
			Amending Instrument 1	10-12-2008	16-11-2010

5	Convention between the Government of the Republic of Armenia and Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	29-06-2004	29-12-2005
6	Agreement between the Government of the Republic of Armenia and the Government of the People`s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Property	People`s Republic of China	Original	05-05-1996	30-11-1996
7	Agreement between the Republic of Armenia and the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Republic of Croatia	Original	22-05-2009	18-02-2010
8	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of Cyprus	Original	17-01-2011	19-09-2011
9	Agreement between the Republic of Armenia and the Czech Republic for the the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Czech Republic	Original	06-07-2008	15-07-2008
10	Agreement between the Government of the Republic of Armenia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	United Arab Emirates	Original	20-04-2002	19-12-2004
11	Convention between the Republic of Armenia and the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Estonia	Original	13-04-2001	23-01-2003

12	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Finland	Original	16-10-2006	30-12-2007
13	Agreement between the Government of the Republic of Armenia and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion and Fraud with respect to Taxes on Income and on Capital	French Republic	Original	09-12-1997	01-05-2001
			Amending Instrument 1	05-02-2003	07-12-2006
14	Agreement between the Republic of Armenia and the Republic of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Georgia	Original	17-11-1997	03-07-2000
15	Agreement between the Republic of Armenia and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Federal Republic of Germany	Original	29-07-2016	N/A
16	Convention between the Republic of Armenia and the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Hellenic Republic	Original	12-05-1999	18-07-2002
			Amending Instrument 1	N/A	N/A
17	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Hungary	Original	10-11-2009	26-10-2010

18	Agreement between the Government of the Republic of Armenia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of India	Original	31.10.2003	01-04-2004
			Amending Instrument 1	27-01-2016	N/A
19	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Indonesia	Original	12-10-2005	12.04.2016
20	Agreement between the Government of the Republic of Armenia and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Islamic Republic of Iran	Original	06-05-1995	10-07-1997
21	Agreement between the Government of the Republic of Armenia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Ireland	Original	14-07-2011	19-12-2012
22	Convention between the Government of the Republic of Armenia and Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Italian Republic	Original	14-06-2002	05-05-2008
23	Convention between the Government of the Republic of Armenia and Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Kazakhstan	Original	06-11-2006	19-01-2011

24	Agreement between the Government of the Republic of Armenia and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	State of Kuwait	Original	03-11-2009	12-04-2013
25	Convention between the Republic of Armenia and the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Latvia	Original	15-03-2000	26-02-2001
26	Agreement between the Republic of Armenia and the Republic of Lebanon for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Lebanon	Original	16-09-1998	13-12-2000
27	Convention between the Republic of Armenia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Lithuania	Original	13-03-2000	26-02-2001
28	Convention between the Republic of Armenia and the Republic of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Grand Duchy of Luxembourg	Original	23-06-2009	09-04-2010
29	Agreement between the Republic of Armenia and the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Moldova	Original	06-10-2002	20-06-2005
30	Convention between the Republic of Armenia and the Republic of the Kingdom of Netherlands for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Kingdom of Netherlands	Original	31-10-2001	22-11-2002

31	Convention between the Government of the Republic of Armenia and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Poland	Original	14-07-1999	28-02-2005
32	Agreement between the Government of the Republic of Armenia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	State of Qatar	Original	22-04-2002	26-11-2007
33	Convention between the Government of the Republic of Armenia and the Government of the Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Romania	Original	25-03-1995	25-08-1997
34	Agreement between the Government of the Republic of Armenia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Russian Federation	Original	28-12-1996	17-03-1998
			Amending Instrument 1	24-10-2011	15-04-2013
35	Convention between the Government of the Republic of Armenia and the Government of the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Serbia	Original	10-03-2014	03-11-2016
36	Agreement between the Republic of Armenia and the Republic of Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovak Republic	Original	15-05-2015	01-02-2017

37	Convention between the Republic of Armenia and the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Slovenia	Original	11-10-2010	23-04-2013
38	Convention between the Republic of Armenia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Spain	Original	16-12-2010	21-03-2012
39	Convention between the Government of the Republic of Armenia and the Government of the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Sweden	Original	09-02-2016	29.01.2017
40	Convention between the Republic of Armenia and the Swiss Confederation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Swiss Confederation	Original	12-06-2006	07-11-2007
41	Convention between the Government of the Republic of Armenia and the Government of the Syrian Arab Republic for the Avoidance of Double Taxation with respect to Taxes on Income	Syrian Arab Republic	Original	29-06-2005	11-12-2006
42	Agreement between the Republic of Armenia and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Republic of Tajikistan	original	30-06-2005	02-07-2016
43	Convention between the Government of the Republic of Armenia and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kingdom of Thailand	Original	07-11-2001	12-11-2002

44	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Turkmenistan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Turkmenistan	Original	05-06-1997	30-12-1999
45	Convention between the Government of the Republic of Armenia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	United Kingdom of Great Britain and Northern Ireland	Original	13-07-2011	21-02-2012
46	Agreement between the Government of the Republic of Armenia and the Government of the Republic of Ukraine for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Republic of Ukraine	Original	14-05-1996	25-11-1996

### Article 3 – Transparent Entities

*The Republic of Armenia does not make a Reservation to Article 3.*

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 3(6) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
39	Kingdom of Sweden	Article 1(2)
45	United Kingdom of Great Britain and Northern Ireland	Article 24

#### Article 4 – Dual Resident Entities

Pursuant to Article 4(4) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 4(3)
2	Republic of Belarus	Article 4(3)
3	Republic of Belgium	Article 4(3)
4	Republic of Bulgaria	Article 4(3)
5	Canada	Article 4(4)
6	People's Republic of China	Article 4(3)
7	Republic of Croatia	Article 4(3)
8	Republic of Cyprus	Article 4(3)
9	Czech Republic	Article 4(3)
10	United Arab Emirates	Article 4(4)
11	Republic of Estonia	Article 4(3)
12	Republic of Finland	Article 4(3)
13	French Republic	Article 4(3)
14	Republic of Georgia	Article 4(3)
15	Federal Republic of Germany	Article 4(3)
16	Hellenic Republic	Article 4(3)
17	Republic of Hungary	Article 4(3)
18	Republic of India	Article 4(3)
19	Republic of Indonesia	Article 4(3)
20	Islamic Republic of Iran	Article 4(3)
21	Ireland	Article 4(3)
22	Italian Republic	Article 4(3)
23	Republic of Kazakhstan	Article 4(3)
24	State of Kuwait	Article 4(4)
25	Republic of Latvia	Article 4(3)
26	Republic of Lebanon	Article 4(3)
27	Republic of Lithuania	Article 4(3)
28	Grand Duchy of Luxembourg	Article 4(3)
29	Republic of Moldova	Article 4(3)
30	Kingdom of Netherlands	Article 4(3)
31	Republic of Poland	Article 4(3)
32	State of Qatar	Article 4(3)
33	Romania	Article 4(3)
34	Russian Federation	Article 4(3)
35	Republic of Serbia	Article 4(3)
36	Slovak Republic	Article 4(3)
37	Republic of Slovenia	Article 4(3)
38	Kingdom of Spain	Article 4(3)
39	Kingdom of Sweden	Article 4(3)
40	Swiss Confederation	Article 4(3)
41	Syrian Arab Republic	Article 4(3)

42	Republic of Tajikistan	Article 4(3)
43	Kingdom of Thailand	Article 4(3)
44	Republic of Turkmenistan	Article 4(3)
45	United Kingdom of Great Britain and Northern Ireland	Article 4(3)
46	Ukraine	Article 4(3)

## Article 7 – Prevention of Treaty Abuse

*The Republic of Armenia does not make a Reservation to Article 7.*

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(c) of the Convention, the Republic of Armenia hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

Pursuant to Article 7(17)(c) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Czech Republic	Article 27
15	Federal Republic of Germany	Article 28
18	Republic of India	Article 28
36	Slovak Republic	Article 28
39	Kingdom of Sweden	Article 26

## Article 8 – Dividend Transfer Transactions

*The Republic of Armenia does not make a Reservation to Article 8.*

Pursuant to Article 8(3)(b)(i) of the Convention, the Republic of Armenia reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already include a minimum holding period. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Republic of Croatia	Article 10 (2)(b)(ii)
21	Ireland	Article 10 (2)(a)(ii)
22	Italian Republic	Article 10 (2)(a)(ii)
38	Kingdom of Spain	Article 10 (2)(b)(ii)
39	Kingdom of Sweden	Article 10 (2)(a)(ii)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 10 (2)(a)
2	Republic of Belarus	Article 10 (2)(a)
3	Kingdom of Belgium	Article 10 (2)(a)

4	Republic of Bulgaria	Article 10 (2)(a)
5	Canada	Article 10 (2)(a)
6	People's Republic of China	Article 10 (2)(a)
8	Republic of Cyprus	Article 10 (2)(a)
9	Czech Republic	Article 10 (2)
10	United Arab Emirates	Article 10 (1)
11	Republic of Estonia	Article 10 (2)(a)
12	Republic of Finland	Article 10 (2)(a)
13	French Republic	Article 10 (2)(a)
14	Republic of Georgia	Article 10 (2)(a)
15	Federal Republic of Germany	Article 10 (2)(a)
16	Hellenic Republic	Article 10 (2)
17	Republic of Hungary	Article 10 (2)(a)
19	Republic of Indonesia	Article 10 (2)(a)
20	Islamic Republic of Iran	Article 10 (2)(a)
23	Republic of Kazakhstan	Article 10 (2)
24	State of Kuwait	Article 10 (2)
25	Republic of Latvia	Article 10 (2)(a)
26	Republic of Lebanon	Article 10 (2)(a)
27	Republic of Lithuania	Article 10 (2)(a)
28	Grand Duchy of Luxembourg	Article 10 (2)(a)
29	Republic of Moldova	Article 10 (2)(a)
30	Kingdom of Netherlands	Article 10 (2)(a)
31	Republic of Poland	Article 10 (2)
32	State of Qatar	Article 10 (2)(a)
33	Romania	Article 10 (2)(a)
34	Russian Federation	Article 10 (2)(a)
35	Republic of Serbia	Article 10 (2)
36	Slovak Republic	Article 10 (2)(a)
37	Republic of Slovenia	Article 10 (2)(a)
40	Swiss Confederation	Article 10 (2)(a)
41	Syrian Arab Republic	Article 10 (2)
42	Republic of Tajikistan	Article 10 (2)
43	Kingdom of Thailand	Article 10 (2)
44	Republic of Turkmenistan	Article 10 (2) (a)
45	United Kingdom of Great Britain and Northern Ireland	Article 10 (2) (b) (i)
46	Republic of Ukraine	Article 10 (2)(a)

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

*The Republic of Armenia does not make a Reservation to Article 9.*

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, the Republic of Armenia hereby chooses to apply Article 9(4).

Pursuant to Article 9(7) of the Convention, Armenia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 13(4)
2	Republic of Belarus	Article 13(3 <sup>1</sup> )
3	Kingdom of Belgium	Article 13(4)
5	Canada	Article 13(4)
6	People`s Republic of China	Article 13(4)
7	Republic of Croatia	Article 13(4)
8	Republic of Cyprus	Article 13(4)
9	Czech Republic	Article 13(4)
11	Republic of Estonia	Article 13(2)
12	Republic of Finland	Article 13(2)
13	French Republic	Article 13(1)(b)
14	Republic of Georgia	Article 13(4)
15	Federal Republic of Germany	Article 13(4)
17	Republic of Hungary	Article 13(2)
18	Republic of India	Article 13(4)
20	Islamic Republic of Iran	Article 13(4)
21	Ireland	Article 13(4)
22	Italian Republic	Article 13(4)
23	Republic of Kazakhstan	Article 13(2)
24	State of Kuwait	Article 13(4)
25	Republic of Latvia	Article 13(2)
27	Republic of Lithuania	Article 13(2)
28	Grand Duchy of Luxembourg	Article 13(4)
31	Republic of Poland	Article 13(4)
33	Republic of Romania	Article 14(4)
34	Russian Federation	Article 12 <sup>1</sup> (4)
42	Republic of Tajikstan	Article 13(4)
44	Republic of Turqmenistan	Article 13(4)
35	Republic of Serbia	Article 13(4)
36	Republic of Slovakia	Article 13(4)
37	Republic of Slovenia	Article 13(4)
38	Kingdom of Spain	Article 13(4)
40	Swiss Confederation	Article 13(4)

46	Republic of Ukraine	Article 13(4)
45	United Kingdom of Great Britain and Northern Ireland	Article 13(2)

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies**

*The Republic of Armenia does not make a Reservation to Article 12.*

**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 12(5) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 5(5)
2	Republic of Belarus	Article 5(5)
3	Kingdom of Belgium	Article 5(5)
4	Republic of Bulgaria	Article 5(5)
5	Canada	Article 5(5)
6	People’s Republic of China	Article 5(5)
7	Republic of Croatia	Article 5(5)
8	Republic of Cyprus	Article 5(5)
9	Czech Republic	Article 5(5)
10	United Arab Emirates	Article 5(6)
11	Republic of Estonia	Article 5(5)
12	Republic of Finland	Article 5(5)
13	French Republic	Article 5(5)
14	Republic of Georgia	Article 5(5)
15	Federal Republic of Germany	Article 5(5)
16	Hellenic Republic	Article 5(5)
17	Republic of Hungary	Article 5(5)
18	Republic of India	Article 5(5)(a)
19	Republic of Indonesia	Article 5(5)
20	Islamic Republic of Iran	Article 5(5)
21	Ireland	Article 5(5)
22	Italian Republic	Article 5(4)
23	Republic of Kazakhstan	Article 5(5)
24	State of Kuwait	Article 5(5)
25	Republic of Latvia	Article 5(5)
26	Republic of Lebanon	Article 5(5)
27	Republic of Lithuania	Article 5(5)
28	Grand Duchy of Luxembourg	Article 5(5)
29	Republic of Moldova	Article 5(5)
30	Kingdom of Netherlands	Article 5(5)
31	Republic of Poland	Article 5(5)
32	State of Qatar	Article 5(4)
33	Romania	Article 5(5)
34	Russian Federation	Article 5(5)

35	Republic of Serbia	Article 5(5)(1)
36	Slovak Republic	Article 5(5)
37	Republic of Slovenia	Article 5(5)
38	Kingdom of Spain	Article 5(5)
39	Kingdom of Sweden	Article 5(5)
40	Swiss Confederation	Article 5(5)
41	Syrian Arab Republic	Article 5(5)
42	Republic of Tajikistan	Article 5(5)
43	Kingdom of Thailand	Article 5(5)
44	Republic of Turkmenistan	Article 5(5)
45	United Kingdom of Great Britain and Northern Ireland	Article 5(5)
46	Republic of Ukraine	Article 5(5)

Pursuant to Article 12(6) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 5(7)
2	Republic of Belarus	Article 5(6)
3	Kingdom of Belgium	Article 5(6)
4	Republic of Bulgaria	Article 5(7)
5	Canada	Article 5(7)
6	People's Republic of China	Article 5(6)
7	Republic of Croatia	Article 5(6)
8	Republic of Cyprus	Article 5(6)
9	Czech Republic	Article 5(6)
10	United Arab Emirates	Article 5(8)
11	Republic of Estonia	Article 5(6)
12	Republic of Finland	Article 5(6)
13	French Republic	Article 5(6)
14	Republic of Georgia	Article 5(6)
15	Federal Republic of Germany	Article 5(6)
16	Hellenic Republic	Article 5(6)
17	Republic of Hungary	Article 5(6)
18	Republic of India	Article 5(7)
19	Republic of Indonesia	Article 5(7)
20	Islamic Republic of Iran	Article 5(6)
21	Ireland	Article 5(6)
22	Italian Republic	Article 5(5)
23	Republic of Kazakhstan	Article 5(6)
24	State of Kuwait	Article 5(6)
25	Republic of Latvia	Article 5(6)
26	Republic of Lebanon	Article 5(7)
27	Republic of Lithuania	Article 5(6)
28	Grand Duchy of Luxembourg	Article 5(6)
29	Republic of Moldova	Article 5(6)
30	Kingdom of Netherlands	Article 5(6)

31	Republic of Poland	Article 5(7)
32	State of Qatar	Article 5(6)
33	Romania	Article 5(6)
34	Russian Federation	Article 5(7)
35	Republic of Serbia	Article 5(6)
36	Slovak Republic	Article 5(6)
37	Republic of Slovenia	Article 5(6)
38	Kingdom of Spain	Article 5(6)
39	Kingdom of Sweden	Article 5(6)
40	Swiss Confederation	Article 5(6)
41	Syrian Arab Republic	Article 5(7)
42	Republic of Tajikistan	Article 5(6)
43	Kingdom of Thailand	Article 5(7)
44	Republic of Turkmenistan	Article 5(7)
45	United Kingdom of Great Britain and Northern Ireland	Article 5(6)
46	Republic of Ukraine	Article 5(6)

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

*The Republic of Armenia does not make a Reservation to Article 13.*

**Notification of Choice of Optional Provisions**

Pursuant to Article 13(7) of the Convention, the Republic of Armenia hereby chooses to apply Option A under Article 13(1).

**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 13(7) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 5(4)
2	Republic of Belarus	Article 5(4)
3	Kingdom of Belgium	Article 5(4)
4	Republic of Bulgaria	Article 5(4)
5	Canada	Article 5(4)
6	People’s Republic of China	Article 5(4)
7	Republic of Croatia	Article 5(4)
8	Republic of Cyprus	Article 5(4)
9	Czech Republic	Article 5(4)
10	United Arab Emirates	Article 5(5)
11	Republic of Estonia	Article 5(4)
12	Republic of Finland	Article 5(4)
13	French Republic	Article 5(4)
14	Republic of Georgia	Article 5(4)
15	Federal Republic of Germany	Article 5(4)
16	Hellenic Republic	Article 5(4)
17	Republic of Hungary	Article 5(4)
18	Republic of India	Article 5(4)
19	Republic of Indonesia	Article 5(4)
20	Islamic Republic of Iran	Article 5(4)
21	Ireland	Article 5(4)
22	Italian Republic	Article 5(3)
23	Republic of Kazakhstan	Article 5(4)
24	State of Kuwait	Article 5(4)
25	Republic of Latvia	Article 5(4)
26	Republic of Lebanon	Article 5(4)
27	Republic of Lithuania	Article 5(4)
28	Grand Duchy of Luxembourg	Article 5(4)
29	Republic of Moldova	Article 5(4)
30	Kingdom of Netherlands	Article 5(4)
31	Republic of Poland	Article 5(4)

32	State of Qatar	Article 5(3)
33	Romania	Article 5(4)
34	Russian Federation	Article 5(4)
35	Republic of Serbia	Article 5(4)
36	Slovak Republic	Article 5(4)
37	Republic of Slovenia	Article 5(4)
38	Kingdom of Spain	Article 5(4)
39	Kingdom of Sweden	Article 5(4)
40	Swiss Confederation	Article 5(4)
41	Syrian Arab Republic	Article 5(4)
42	Republic of Tajikistan	Article 5(4)
43	Kingdom of Thailand	Article 5(4)
44	Republic of Turkmenistan	Article 5(4)
45	United Kingdom of Great Britain and Northern Ireland	Article 5(4)
46	Republic of Ukraine	Article 5(4)

#### **Article 14 – Splitting-up of Contracts**

***The Republic of Armenia does not make a Reservation to Article 14.***

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 14(4) of the Convention, the Republic of Armenia considers that none of CTA's contain a provision described.

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, the Republic of Armenia reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Armenia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Canada	Article 25(1), second sentence
20	Islamic Republic of Iran	Article 25(1), second sentence
33	Romania	Article 27(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Armenia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 25(1) second sentence
2	Republic of Belarus	Article 25(1) second sentence
3	Kingdom of Belgium	Article 25(1) second sentence
4	Republic of Bulgaria	Article 26(1) second sentence

6	People`s Republic of China	Article 26(1) second sentence
7	Republic of Croatia	Article 24(1) second sentence
8	Republic of Cyprus	Article 24(3) second sentence
9	Czech Republic	Article 24(1) second sentence
10	United Arab Emirates	Article 26(1) second sentence
11	Republic of Estonia	Article 25(1) second sentence
12	Republic of Finland	Article 25(1) second sentence
13	French Republic	Article 25(1) second sentence
14	Republic of Georgia	Article 26(1) second sentence
15	Federal Republic of Germany	Article 24(1) second sentence
16	Hellenic Republic	Article 26(1) second sentence
17	Republic of Hungary	Article 25(1) second sentence
18	Republic of India	Article 25(1) second sentence
19	Republic of Indonesia	Article 26(1) second sentence
21	Ireland	Article 26(1) second sentence
22	Italian Republic	Article 26(1) second sentence
23	Republic of Kazakhstan	Article 24(1) second sentence
24	State of Kuwait	Article 25(1) second sentence
25	Republic of Latvia	Article 25(1) second sentence
26	Republic of Lebanon	Article 26(1) second sentence
27	Republic of Lithuania	Article 25(1) second sentence
28	Grand Duchy of Luxembourg	Article 25(1) second sentence
29	Republic of Moldova	Article 26(1) second sentence
30	Kingdom of Netherlands	Article 27(1) second sentence
31	Republic of Poland	Article 26(1) second sentence
32	State of Qatar	Article 24(1) second sentence
34	Russian Federation	Article 24(1) second sentence
35	Republic of Serbia	Article 26(1) second sentence
36	Slovak Republic	Article 25(1) second sentence
37	Republic of Slovenia	Article 25(1)
38	Kingdom of Spain	Article 25(1) second sentence
39	Kingdom of Sweden	Article 24(1) second sentence
40	Swiss Confederation	Article 25(1) second sentence
41	Syrian Arab Republic	Article 25(1) second sentence
42	Republic of Tajikistan	Article 25(1) second sentence
43	Kingdom of Thailand	Article 26(1) second sentence
44	Republic of Turkmenistan	Article 25(1) second sentence
45	United Kingdom of Great Britain and Northern Ireland	Article 26(2) second sentence
46	Republic of Ukraine	Article 25(1) second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(i) of the Convention, the Republic of Armenia considers that the all CTA`s contain a provision described in Article 16(4)(b)(i).

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Armenia considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
19	Republic of Indonesia
20	Islamic Republic of Iran

Pursuant to Article 16(6)(d)(ii) of the Convention, Armenia considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Kingdom of Belgium
29	Republic of Moldova
34	Russian Federation

### Article 17 – Corresponding Adjustments

*The Republic of Armenia does not make a Reservation to Article 17.*

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, the Republic of Armenia considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Republic of Austria	Article 9(2)
2	Republic of Belarus	Article 9(2)
3	Kingdom of Belgium	Article 9(2)
4	Republic of Bulgaria	Article 9(2)
5	Canada	Article 9(2)
6	People`s Republic of China	Article 9(2)
7	Republic of Croatia	Article 9(2)
8	Republic of Cyprus	Article 9(2)
9	Czech Republic	Article 9
10	United Arab Emirates	Article 9(2)
11	Republic of Estonia	Article 9(2)
12	Republic of Finland	Article 9(2)
13	French Republic	Article 9(2)
14	Republic of Georgia	Article 9(2)
15	Federal Republic of Germany	Article 9(2)
16	Hellenic Republic	Article 9(2)
17	Republic of Hungary	Article 9(2)
18	Republic of India	Article 9(2)
19	Republic of Indonesia	Article 9(2)
20	Islamic Republic of Iran	Article 9(2)
21	Ireland	Article 9(2)
22	Italian Republic	Article 9(2)

23	Republic of Kazakhstan	Article 9(2)
24	State of Kuwait	Article 9(2)
25	Republic of Latvia	Article 9(2)
26	Republic of Lebanon	Article 9(2)
27	Republic of Lithuania	Article 9(2)
28	Grand Duchy of Luxembourg	Article 9(2)
29	Republic of Moldova	Article 9(2)
30	Kingdom of Netherlands	Article 9(2)
31	Republic of Poland	Article 9(2)
32	State of Qatar	Article 9(2)
33	Romania	Article 9(2)
34	Russian Federation	Article 9
35	Republic of Serbia	Article 9(2)
36	Slovak Republic	Article 9(2)
37	Republic of Slovenia	Article 9(2)
38	Kingdom of Spain	Article 9(2)
39	Kingdom of Sweden	Article 9(2)
40	Swiss Confederation	Article 9(2)
41	Syrian Arab Republic	Article 9(2)
42	Republic of Tajikistan	Article 9(2)
43	Kingdom of Thailand	Article 9(2)
44	Republic of Turkmenistan	Article 9(2)
45	United Kingdom of Great Britain and Northern Ireland	Article 9(2)
46	Republic of Ukraine	Article 9(2)