

Bosnia and Herzegovina

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by Bosnia and Herzegovina pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 - Interpretation of Terms**Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, Bosnia and Herzegovina wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between Council of Ministers of Bosnia and Herzegovina and Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion	Albania	Original	17-06-2008	10-05-2012
2	Convention between Bosnia and Herzegovina and the People's Democratic Republic of Algeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Algeria	Original	09-02-2009	27-10-2010
3	Convention between the Republic of Austria and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Property	Austria	Original	16-12-2010	26-10-2011
4	Convention between the Government of the Republic of Azerbaijan and the Council of Ministers of Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Azerbaijan	Original	18-10-2012	26-12-2013

5	Convention between the Kingdom of Belgium and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation of Income and Capital	Belgium	Original	21-11-1980	26-05-1983
6	Agreement between the Government of the People's Republic of China and the Federal Executive Council of the Assembly of the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	People's Republic of China	Original	02-12-1988	16-12-1989
7	Agreement between the Republic of Croatia and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Croatia	Original	07-06-2004	22-06-2005
8	Convention between the Socialist Federal Republic of Yugoslavia and the Republic of Cyprus for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Cyprus	Original	29-06-1985	08-09-1986
9	Agreement between the Czech Republic and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	20-11-2007	12-05-2010
10	Convention between the Republic of Finland and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Finland	Original	08-05-1986	18-12-1987

11	Convention between the Government of the French Republic and the Government of the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income	France	Original	28-03-1974	01-08-1975
12	Agreement between the Federal Republic of Germany and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Germany	Original	26-03-1987	03-12-1988
13	Convention between Hellenic Republic and the Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Greece	Original	23-07-2007	12-07-2012
14	Convention between the Socialist Federal Republic of Yugoslavia and the Hungarian People's Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Hungary	Original	17-10-1985	03-07-1987
15	Convention between Ireland and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ireland	Original	03-11-2009	25-06-2012
16	Convention between the Italian Republic and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Italy	Original	24-02-1982	03-07-1985

17	Agreement between Bosnia and Herzegovina and the Government of the Kingdom of Jordan on Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jordan	Original	25-06-2007	01-01-2013
18	Agreement between Bosnia and Herzegovina and 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	Kuwait	Original	28-10-2008	11-02-2016
19	Agreement between the Government of the Republic of Macedonia and the Council of Ministers of Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Macedonia (FYR)	Original	24-09-2013	02-06-2014
20	Agreement between Malaysia and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	21-06-2007	30-07-2012
21	Convention between the Republic of Moldova and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property	Moldova	Original	08-12-2003	17-12-2004
22	Agreement between Serbia and Montenegro and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia and Montenegro (Montenegro)	Original	26-05-2004	02-06-2005

23	Convention between the Kingdom of the Netherlands and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Netherlands	Original	22-02-1982	06-02-1983
24	Convention between the Kingdom of Norway and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Norway	Original	01-09-1983	20-08-2008
			Amending Instrument (a)	20-08-2008	20-08-2008
25	Convention between Bosnia and Herzegovina and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	24-08-2004	07-02-2006
26	Convention between the Republic of Poland and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Poland	Original	04-06-2014	07-03-2016
27	Agreement between the Government of the State of Qatar and the Council of Ministers of Bosnia and Herzegovina for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income	Qatar	Original	21-07-2010	13-02-2012
28	Convention between Bosnia and Herzegovina and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Romania	Original	06-12-2016	18-05-2018

29	Agreement between Serbia and Montenegro and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia and Montenegro (Serbia)	Original	26-05-2004	02-06-2005
30	Convention between the Czechoslovak Socialist Republic and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Czechoslovak Socialist Republic (Slovak Republic)	Original	02-11-1981	17-04-1983
31	Convention between the Republic of Slovenia and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovenia	Original	16-05-2006	20-11-2006
32	Convention between the Kingdom of Spain and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Spain	Original	05-02-2008	04-01-2011
33	Convention between the Democratic Socialist Republic of Sri Lanka and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Sri Lanka	Original	07-05-1985	22-03-1986
34	Convention between the Kingdom of Sweden and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Sweden	Original	18-06-1980	16-12-1981

35	Convention between Bosnia and Herzegovina and the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Turkey	Original	16-02-2005	23-04-2009
36	Agreement between United Arab Emirates and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	United Arab Emirates	Original	18-09-2006	30-04-2007
37	Convention between the United Kingdom of Great Britain and Northern Ireland and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income	United Kingdom	Original	06-11-1981	16-09-1982

Article 3 - Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 - Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 - Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 - Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text ¹
1	Albania	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion
2	Algeria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
3	Austria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property
4	Azerbaijan	desiring to <promote bilateral economic relations between the two countries> through conclusion of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
5	Belgium	desiring to conclude a Convention for the avoidance of double taxation of income and capital
6	People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
7	Croatia	želeći sklopiti Ugovor o izbjegavanju dvostrukog oporezivanja porezima na dohodak i na imovinu
8	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
9	Czech Republic	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
10	Finland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
11	France	<Le Gouvernement de la République socialiste fédérative de Yougoslavie et le Gouvernement de la République française,> désireux de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur les revenus,
12	Germany	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
13	Greece	Desiring to conclude a Convention for the avoidance of double

¹ The preamble text would be inserted on a preambular paragraph basis. Where the relevant preambular paragraph also includes text that is not described in Article 6(2) (with the exception of minor variations), each jurisdiction may clarify that by bracketing such text (like the example in this column) so that it would not be modified by Article 6(1).

		taxation with respect to taxes on income and on capital, <with the view to establishing stable conditions for comprehensive development for economic and other cooperation and investment between the two countries>
14	Hungary	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
15	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains
16	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
17	Jordan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
18	Kuwait	Desiring to <promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
19	Macedonia (FYR)	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
20	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
21	Moldova	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property
22	Serbia and Montenegro (Montenegro)	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
23	Netherlands	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital
24	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to taxes on income and on capital
25	Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation and the prevention of fiscal evasion with Respect to Taxes on Income, <and to promote and strengthen the economic relations between the two countries>
26	Poland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
27	Qatar	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
28	Romania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Serbia and Montenegro (Serbia)	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital

30	Czechoslovak Socialist Republic (Slovak Republic)	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
31	Slovenia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital
32	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital
33	Sri Lanka	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital desiring
34	Sweden	to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital
35	Turkey	Desiring to conclude a Convention for avoidance of double taxation with respect to taxes on income and capital
36	United Arab Emirates	Desiring to conclude an Agreement for avoidance of double taxation with respect to taxes on income and capital
37	United Kingdom	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income

Article 7 - Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) is(are) not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
17	Jordan	Article 11 (7)
26	Poland	Article 26 (1)

Article 8 - Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

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

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Bosnia and Herzegovina hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) contain(s) 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	Albania	Article 13(4)
4	Azerbaijan	Article 13(4)
7	Croatia	Article 13(4)
10	Finland	Protocol Article 3
11	France	Article 13(1)
15	Ireland	Article 13(4)
17	Jordan	Article 13(4)
21	Moldova	Article 13(4)
22	Serbia and Montenegro (Montenegro)	Article 13(4)
25	Pakistan	Article 13(4)
26	Poland	Article 13(4)
28	Romania	Article 13(4)
29	Serbia and Montenegro (Serbia)	Article 13(4)
32	Spain	Article 13(4)

Article 10 - Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 - Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) contain(s) 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	Albania	Article 5(5)
2	Algeria	Article 5(5)
3	Austria	Article 5(5)
4	Azerbaijan	Article 5(5)(a)
5	Belgium	Article 5(4)
6	People's Republic of China	Article 5(5)
7	Croatia	Article 5(5)
8	Cyprus	Article 5(5)
9	Czech Republic	Article 5(5)
10	Finland	Article 5(5)
11	France	Article 5(4)
12	Germany	Article 5(5)
13	Greece	Article 5(5)
14	Hungary	Article 5(5)
15	Ireland	Article 5(5)
16	Italy	Article 5(4)
17	Jordan	Article 5(5)(a)
18	Kuwait	Article 5(7)(a)
19	Macedonia (FYR)	Article 5(5)
20	Malaysia	Article 5(6)(a)
21	Moldova	Article 5(5)
22	Serbia and Montenegro (Montenegro)	Article 5(5)
23	Netherlands	Article 5(5)
24	Norway	Article 5(5)
25	Pakistan	Article 5(5)
26	Poland	Article 5(5)
27	Qatar	Article 5(5)
28	Romania	Article 5(5)
29	Serbia and Montenegro (Serbia)	Article 5(5)
30	Czechoslovak Socialist Republic (Slovak Republic)	Article 5(5)
31	Slovenia	Article 5(5)
32	Spain	Article 5(5)
33	Sri Lanka	Article 5(5)(a)
34	Sweden	Article 5(4)
35	Turkey	Article 5(5)
36	United Arab Emirates	Article 5(5)
37	United Kingdom	Article 5(4)

Pursuant to Article 12(6) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) contain(s) 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	Albania	Article 5(6)
2	Algeria	Article 5(6)
3	Austria	Article 5(6)
4	Azerbaijan	Article 5(7)
5	Belgium	Article 5(5)
6	People's Republic of China	Article 5(6)
7	Croatia	Article 5(6)
8	Cyprus	Article 5(6)
9	Czech Republic	Article 5(6)
10	Finland	Article 5(6)
11	France	Article 5(5)
12	Germany	Article 5(6)
13	Greece	Article 5(6)
14	Hungary	Article 5(6)
15	Ireland	Article 5(6)
16	Italy	Article 5(5)
17	Jordan	Article 5(7)
18	Kuwait	Article 5(8)
19	Macedonia (FYR)	Article 5(6)
20	Malaysia	Article 5(7)
21	Moldova	Article 5(6)
22	Serbia and Montenegro (Montenegro)	Article 5(6)
23	Netherlands	Article 5(6)
24	Norway	Article 5(6)
25	Pakistan	Article 5(6)
26	Poland	Article 5(6)
27	Qatar	Article 5(6)
28	Romania	Article 5(6)
29	Serbia and Montenegro (Serbia)	Article 5(6)
30	Czechoslovak Socialist Republic (Slovak Republic)	Article 5(6)
31	Slovenia	Article 5(6)
32	Spain	Article 5(6)
33	Sri Lanka	Article 5(6)
34	Sweden	Article 5(5)
35	Turkey	Article 5(6)
36	United Arab Emirates	Article 5(6)
37	United Kingdom	Article 5(5)

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

Reservation

Pursuant to Article 13(6)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 - Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 - Definition of a Person Closely Related to an Enterprise

Article 16 - Mutual Agreement Procedure

Reservation

Pursuant to Article 16(5)(a) of the Convention, Bosnia and Herzegovina 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, Bosnia and Herzegovina considers that the following agreement(s) contain(s) 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
16	Italy	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) contain(s) 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	Albania	Article 26(1), second sentence
2	Algeria	Article 26(1), second sentence
3	Austria	Article 25(1), second sentence
4	Azerbaijan	Article 26(1), second sentence
5	Belgium	Article 24(1), second sentence
6	People's Republic of China	Article 25(1), second sentence
7	Croatia	Article 26(1), second sentence

9	Czech Republic	Article 24(1), second sentence
10	Finland	Article 24(1), second sentence
12	Germany	Article 26(1), second sentence
13	Greece	Article 26(1), second sentence
14	Hungary	Article 25(1), second sentence
15	Ireland	Article 25(1), second sentence
17	Jordan	Article 25(1), second sentence
18	Kuwait	Article 26(1), second sentence
19	Macedonia (FYR)	Article 26(1), second sentence
20	Malaysia	Article 25(1), second sentence
21	Moldova	Article 26(1), second sentence
22	Serbia and Montenegro (Montenegro)	Article 26(1), second sentence
23	Netherlands	Article 25(1), second sentence
24	Norway	Article 25(1), second sentence
25	Pakistan	Article 25(1), second sentence
26	Poland	Article 24(1), second sentence
27	Qatar	Article 25(1), second sentence
28	Romania	Article 23(1), second sentence
29	Serbia and Montenegro (Serbia)	Article 26(1), second sentence
31	Slovenia	Article 25(1), second sentence
32	Spain	Article 25(1), second sentence
33	Sri Lanka	Article 25(1), second sentence
34	Sweden	Article 26(1), second sentence
35	Turkey	Article 26(1), second sentence
36	United Arab Emirates	Article 27(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
8	Cyprus
11	France
30	Czechoslovak Socialist Republic (Slovak Republic)
34	Sweden
37	United Kingdom

Pursuant to Article 16(6)(c)(ii) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
16	Italy

Pursuant to Article 16(6)(d)(ii) of the Convention, Bosnia and Herzegovina considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
16	Italy

Article 17 - Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, Bosnia and Herzegovina reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Algeria	Article 9(2)
3	Austria	Article 9(2)
4	Azerbaijan	Article 9(2)
7	Croatia	Article 9(2)
9	Czech Republic	Article 9(2)
13	Greece	Article 9(2)
15	Ireland	Article 9(2)
17	Jordan	Article 9(2)
18	Kuwait	Article 9(2)
19	Macedonia (FYR)	Article 9(2)
20	Malaysia	Article 9(2)
21	Moldova	Article 9(2)
22	Serbia and Montenegro (Montenegro)	Article 9(2)
25	Pakistan	Article 9(2)
26	Poland	Article 9(2)
27	Qatar	Article 9(2)
28	Romania	Article 9(2)
29	Serbia and Montenegro (Serbia)	Article 9(2)
31	Slovenia	Article 9(2)
32	Spain	Article 9(2)
35	Turkey	Article 9(2)
36	United Arab Emirates	Article 9(2)