



REPUBLIC OF CROATIA
MINISTRY OF FINANCE

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Republic of Croatia

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

For jurisdictions providing a provisional list:

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Croatia 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, the Republic of Croatia 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 the Government of the Republic of Croatia and the Government of the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Albania	Original	02-12-1994	05-06-1997
2	Agreement between the Republic of Croatia and the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Armenia	Original	22-05-2009	18-02-2010
3	Agreement between the Republic of Austria and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Austria	Original	21-09-2000	27-06-2001
4	Agreement between the Republic of Croatia and the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Azerbaijan	Original	12-03-2012	18-03-2013
5	Agreement between the Government of the Republic of Belarus and the Government of the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (property)	Belarus	Original	11-06-2003	04-06-2004
6	Agreement between the Republic of Croatia 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	Belgium	Original	31-10-2001	01-04-2004

7	Ugovor između Republike Hrvatske i Bosne i Hercegovine o izbjegavanju dvostrukog oporezivanja porezima na dohodak i na imovinu	Bosnia and Herzegovina	Original	07-06-2004	22-06-2005
8	Agreement between the Republic of Croatia and the Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income and on capital	Bulgaria	Original	15-07-1997	30-07-1998
9	Agreement between Canada and the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	09-12-1997	23-11-1999
10	Convention between the Republic of Croatia and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Chile	Original	24-06-2003	22-12-2004
11	Agreement between the Government of the people's Republic of China and the Government of the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	China	Original	09-01-1995	18-05-2001
12	Agreement between the Czech Republic and the Republic of Croatia for the Avoidance of Double Taxation with respect to Taxes on the Income and on Capital	Czech Republic	Original	22-01-1999	28-12-1999
			Amending Instrument	04-10-2011	30-07-2012
13	Agreement between the Republic of Croatia and the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Denmark	Original	14-09-2007	22-02-2009
14	Agreement between the Government of the Republic of Croatia and the Government of the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Estonia	Original	03-04-2002	12-07-2004

15	Convention between The Republic of Finland and The Socialist Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes and on capital	Finland	Original	08-05-1986	18-12-1987
16	Convention entre le Gouvernement de la République de Croatie et le Gouvernement de la République Française en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu	France	Original	19-06-2003	01-09-2005
17	Agreement between the Republic of Croatia and Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Georgia	Original	18-01-2013	06-12-2013
18	Abkommen zwischen der Bundesrepublik Deutschland und der Republik Kroatien zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen Ugovor između Republike Hrvatske i Savezne Republike Njemačke o izbjegavanju dvostrukog oporezivanja porezima na dohodak i na imovinu	Germany	Original	06-02-2006	20-12-2006
19	Agreement between the Republic of Croatia and the Hellenic Republic for the avoidance of double taxation with respect to taxes on income and on capital	Greece	Original	18-10-1996	18-12-1998
20	Agreement between the Republic of Croatia and the Republic of Hungary for the avoidance of double taxation with respect to taxes on income and on capital	Hungary	Original	30-08-1996	08-05-1998
21	Agreement between the Republic of Croatia and Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iceland	Original	06-07-2010	15-12-2011

22	Agreement between the Government of the Republic of Croatia and the Government of the Republic of India for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income	India	Original	12-02-2014	11-02-2015
23	Agreement between the Government of the Republic of Croatia and the Government of the Republic of Indonesia for the avoidance of double taxation with respect to taxes on income	Indonesia	Original	15-02-2002	16-03-2012
24	Agreement between the Government of the Republic of Croatia and the Government of the Islamic Republic of Iran for the avoidance of double taxation with respect to taxes on income and on capital	Iran	Original	20-05-2003	30-10-2008
25	Agreement between the Government of the Republic of Croatia 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 gains	Ireland	Original	21-06-2002	30-10-2003
26	Agreement between the Republic of Croatia and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Israel	Original	26-09-2006	01-02-2007
27	Agreement between the Government of the Republic of Croatia and the Government of the Italian Republic for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion	Italy	Original	29-10-1999	15-09-2009
28	Agreement between the Government of the Republic of Croatia and the Government of the Hashemite Kingdom of Jordan for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income	Jordan	Original	20-02-2005	17-02-2006

29	Agreement between the Republic of Croatia and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Korea	Original	13-11-2002	15-09-2006
30	Agreement between the Republic of Croatia and the Republic of Kosovo for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Kosovo	Original	06-03-2017	
31	Agreement between the Republic of Croatia and 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	29-05-2001	09-01-2003
32	Agreement between the Government of the Republic of Croatia and the Government of the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Latvia	Original	19-05-2000	27-02-2001
33	Agreement between The Government of The Republic of Croatia and The Government of The Republic of Lithuania for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income	Lithuania	Original	04-05-2000	30-03-2001
34	Agreement between the Republic of Croatia and the Grand Duchy of Luxembourg for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Luxembourg	Original	20-06-2014	13-01-2016
35	Agreement between The Republic of Croatia and The Republic of Macedonia for the avoidance of double taxation with respect to taxes on income and on capital	Macedonia	Original	06-07-1994	11-01-1996
36	Agreement between the Government of the Republic of Croatia and the Government of Malaysia for avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	18-02-2002	15-07-2004

37	The Agreement between The Republic of Croatia and Malta for the avoidance of double taxation with respect to taxes on income	Malta	Original	21-10-1998	22-08-1999
38	Agreement between the Government of the Republic of Mauritius and the Government of the Republic of Croatia for the avoidance of double taxation with respect to taxes on income	Mauritius	Original	06-09-2002	09-08-2003
39	Convention between the Government of the Republic of Croatia and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of the fiscal evasion with respect to taxes on income and on capital	Moldova	Original	30-05-2005	10-05-2006
40	Agreement between the Government of the Republic of Croatia and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Montenegro	Original	14-12-2001	22-04-2004
41	Agreement between the Republic of Croatia and the Kingdom of Morocco for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Morocco	Original	26-06-2008	25-10-2012
42	Agreement between the Republic of Croatia and the Kingdom of the Netherlands for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Netherlands	Original	23-05-2000	06-04-2001
43	Agreement between the Republic of Croatia and the Kingdom of Norway regarding the provisional application of the Convention between the Socialist Federal Republic of Yugoslavia and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income and on capital	Norway	Original	06-03-1996	06-03-1996

44	Agreement between the Republic of Croatia and the Sultanate of Oman for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Oman	Original	21-12-2009	16-02-2011
45	Agreement between the Republic of Croatia and the Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital	Poland	Original	19-10-1994	11-02-1996
46	Convention between the Republic of Croatia and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portugal	Original	04-10-2013	28-02-2015
47	Agreement between the Government of the State of Qatar and the Government of the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Qatar	Original	24-06-2008	06-04-2009
48	Agreement between the Government of the Republic of Croatia and the Government of Romania for the avoidance of double taxation with respect to taxes on income and on capital	Romania	Original	25-01-1996	28-11-1996
49	Agreement between the Government of the Republic of Croatia and the Government of the Russian Federation for the avoidance of double taxation with respect to taxes on income and on capital	Russia	Original	02-10-1995	19-04-1997
50	Agreement between the Republic of San Marino and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income	San Marino	Original	18-10-2004	05-12-2005
			Amending Instrument	01-08-2012	21-05-2014
51	Agreement between the Government of the Republic of Croatia and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Serbia	Original	14-12-2001	22-04-2004

52	Agreement between the Republic of Croatia and the Slovak Republic for the avoidance of double taxation with respect to taxes on income and on capital	Slovakia	Original	12-02-1996	14-11-1996
53	Agreement between the Republic of Croatia 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	Slovenia	Original	10-06-2005	10-11-2005
54	Agreement between the Republic of Croatia and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	South Africa	Original	18-11-1996	07-11-1997
55	Convention between the Kingdom of the Spain and the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Spain	Original	19-05-2005	20-04-2006
56	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 on capital	Sweden	Original	18-06-1980	16-12-1981
57	Agreement between the Swiss Confederation and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	12-03-1999	20-12-1999
58	Agreement between the Republic of Croatia and the Syrian Arab Republic for the avoidance of double taxation with respect to taxes on income	Syrian Arab Republic	Original	18-07-2008	06-02-2009
59	Agreement between the Republic of Croatia and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income	Turkey	Original	22-09-1997	18-05-2000
60	Agreement between the Government of the Republic of Croatia and the Government of Turkmenistan for the avoidance of double taxation with respect to taxes on income	Turkmenistan	Original	29-04-2014	06-04-2015

61	Agreement between the Government of the Republic of Croatia and the Government of Ukraine for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital	Ukraine	Original	10-09-1996	01-06-1999
62	Agreement between the Republic of Croatia and 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 gains	United Kingdom	Original	15-01-2015	19-11-2015

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Republic of Croatia 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, the Republic of Croatia 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, the Republic of Croatia 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 Choice of Optional Provisions

Perusant to Article 6(6) of the Convention, the Republic of Croatia hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Croatia 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	Albania	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
2	Armenia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
3	Austria	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
4	Azerbaijan	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
5	Belarus	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 (property)
6	Belgium	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,
7	Bosnia and Herzegovina	želeći sklopiti Ugovor o izbjegavanju dvostrukog oporezivanja porezima na dohodak i na imovinu
8	Bulgaria	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
9	Canada	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	Chile	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
11	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Czech Republic	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
13	Denmark	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

14	Estonia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
15	Finland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
16	France	désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu,
17	Georgia	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
18	Germany	Von dem Wunsch geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen zu schließen želeći sklopiti Ugovor o izbjegavanju dvostrukog oporezivanja porezima na dohodak i na imovinu
19	Greece	“Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital”
20	Hungary	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
21	Iceland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	India	Desiring to conclude an Agreement for the avoidance of double taxation
23	Indonesia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
24	Iran	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
25	Ireland	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 gains,
26	Israel	desiring to conclude an Agreement for the avoidance of double taxation and for the prevention of tax evasion with respect to taxes on income and on capital
27	Italy	Desiring to conclude an Agreement to avoid double taxation with respect to taxes on income and to prevent fiscal evasion...
28	Jordan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
29	Korea	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,
30	Kosovo	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,

31	Kuwait	desiring to promote their mutual economic relations of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
32	Latvia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Lithuania	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Luxembourg	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
35	Macedonia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
36	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
37	Malta	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
38	Mauritius	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
39	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 capital
40	Montenegro	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
41	Morocco	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
42	Netherlands	Desiring that an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
43	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to taxes on income and on capital
44	Oman	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
45	Poland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
46	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Qatar	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
48	Romania	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
49	Russia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital

50	San Marino	wishing to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
51	Serbia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
52	Slovakia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
53	Slovenia	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,
54	South Africa	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
55	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,
56	Sweden	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
57	Switzerland	desiring to conclude a Agreement for the avoidance of double taxation with respect to taxes on income and on capital
58	Syrian Arab Republic	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
59	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
60	Turkmenistan	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
61	Ukraine	desiring to conclude an Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital
62	United Kingdom	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 gains;

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Republic of Croatia considers that the following agreement(s) do(es) not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Armenia
3	Austria
4	Azerbaijan
5	Belarus
6	Belgium
7	Bosnia and Herzegovina
8	Bulgaria
9	Canada
10	Chile

11	China
12	Czech Republic
13	Denmark
14	Estonia
15	Finland
16	France
17	Georgia
18	Germany
19	Greece
20	Hungary
21	Iceland
22	India
23	Indonesia
24	Iran
25	Ireland
26	Israel
27	Italy
28	Jordan
29	Korea
30	Kosovo
31	Kuwait
32	Latvia
33	Lithuania
34	Luxembourg
35	Macedonia
36	Malaysia
37	Malta
38	Mauritius
39	Moldova
40	Montenegro
41	Morocco
42	Netherlands
43	Norway
44	Oman
45	Poland
46	Portugal
47	Qatar
48	Romania
49	Russia
50	San Marino
51	Serbia
52	Slovakia
53	Slovenia
54	South Africa
55	Spain
56	Sweden
57	Switzerland
58	Syrian Arab Republic
59	Turkey
60	Turkmenistan

61	Ukraine
62	United Kingdom

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Republic of Croatia 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
16	France	Article 10(7)
62	United Kingdom	Articles 10(7), 11(7), 12(6) and 21(4)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Republic of Croatia 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

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Republic of Croatia reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Notification of Choice of Optional Provisions

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(8) of the Convention, the Republic of Croatia considers that the following agreement(s) contain(s) a provision described in Article 9(5). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
2	Armenia	Article 13(4)
4	Azerbaijan	Article 13(4)
7	Bosnia and Herzegovina	Article 13(4)
9	Canada	Article 13(4)
10	Chile	Article 13(4)
11	China	Article 13(4)
13	Denmark	Article 13(4)
16	France	Article 13(1)(b)
17	Georgia	Article 13(4)
18	Germany	Article 13(2)
22	India	Article 13(4)
23	Indonesia	Article 13(4)
24	Iran	Article 13(4)
25	Ireland	Article 13(2)
26	Israel	Article 13(2)
28	Jordan	Article 13(2)
30	Kosovo	Article 13(4)
34	Luxembourg	Article 13(4)
35	Macedonia	Article 13(4)
37	Malta	Article 13(2)
39	Moldova	Article 13(4)
40	Montenegro	Article 13(4)
41	Morocco	Article 13(4)
45	Poland	Article 13(4)
46	Portugal	Article 13(4)
48	Romania	Article 13(4)
49	Russia	Article 13(4)

51	Serbia	Article 13(4)
55	Spain	Article 13(4)
57	Switzerland	Article 13(4)
60	Turkmenistan	Article 13(4)
61	Ukraine	Article 13(4)
62	United Kingdom	Article 13(2)

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

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Croatia 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, the Republic of Croatia 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 Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, the Republic of Croatia 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	Armenia	Article 5(5)
3	Austria	Article 5(5)
4	Azerbaijan	Article 5(5)
5	Belarus	Article 5(5)
6	Belgium	Article 5(5)
7	Bosnia and Herzegovina	Article 5(5)
8	Bulgaria	Article 5(5)
9	Canada	Article 5(5)
10	Chile	Article 5(5)
11	China	Article 5(5)
12	Czech Republic	Article 5(5)
13	Denmark	Article 5(6)
14	Estonia	Article 5(5)
15	Finland	Article 5(5)
16	France	Article 5(5)
17	Georgia	Article 5(5)
18	Germany	Article 5(5)
19	Greece	Article 5(5)
20	Hungary	Article 5(5)
21	Iceland	Article 5(5)
22	India	Article 5(6)(a)
23	Indonesia	Article 5(5)
24	Iran	Article 5(5)
25	Ireland	Article 5(5)
26	Israel	Article 5(5)
27	Italy	Article 5(4)
28	Jordan	Article 5(5)
29	Korea	Article 5(5)
30	Kosovo	Article 5(5)
31	Kuwait	Article 5(8)
32	Latvia	Article 5(5)
33	Lithuania	Article 5(5)
34	Luxembourg	Article 5(5)
35	Macedonia	Article 5(5)
36	Malaysia	Article 5(5)
37	Malta	Article 5(5)
38	Mauritius	Article 5(5)
39	Moldova	Article 5(5)

40	Montenegro	Article 5(5)
41	Morocco	Article 5(5)
42	Netherlands	Article 5(5)
43	Norway	Article 5(5)
44	Oman	Article 5(5)
45	Poland	Article 5(5)
46	Portugal	Article 5(5)
47	Qatar	Article 5(5)
48	Romania	Article 5(5)
49	Russia	Article 5(5)
50	San Marino	Article 5(5)
51	Serbia	Article 5(5)
52	Slovakia	Article 5(5)
53	Slovenia	Article 5(5)
54	South Africa	Article 5(5)
55	Spain	Article 5(5)
56	Sweden	Article 5(4)
57	Switzerland	Article 5(5)
58	Syrian Arab Republic	Article 5(5)
59	Turkey	Article 5(5)
60	Turkmenistan	Article 5(5)
61	Ukraine	Article 5(5)
62	United Kingdom	Article 5(5)

Pursuant to Article 12(6) of the Convention, the Republic of Croatia 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	Armenia	Article 5(6)
3	Austria	Article 5(6)
4	Azerbaijan	Article 5(7)
5	Belarus	Article 5(6)
6	Belgium	Article 5(6)
7	Bosnia and Herzegovina	Article 5(6)
8	Bulgaria	Article 5(6)
9	Canada	Article 5(6)
10	Chile	Article 5(7)
11	China	Article 5(6)
12	Czech Republic	Article 5(6)
13	Denmark	Article 5(7)
14	Estonia	Article 5(6)
15	Finland	Article 5(6)
16	France	Article 5(6)
17	Georgia	Article 5(6)
18	Germany	Article 5(6)
19	Greece	Article 5(6)
20	Hungary	Article 5(6)
21	Iceland	Article 5(6)

22	India	Article 5(8)
23	Indonesia	Article 5(6)
24	Iran	Article 5(6)
25	Ireland	Article 5(6)
26	Israel	Article 5(6)
27	Italy	Article 5(5)
28	Jordan	Article 5(7)
29	Korea	Article 5(6)
30	Kosovo	Article 5(6)
31	Kuwait	Article 5(9)
32	Latvia	Article 5(6)
33	Lithuania	Article 5(6)
34	Luxembourg	Article 5(6)
35	Macedonia	Article 5(6)
36	Malaysia	Article 5(6)
37	Malta	Article 5(6)
38	Mauritius	Article 5(6)
39	Moldova	Article 5(6)
40	Montenegro	Article 5(6)
41	Morocco	Article 5(7)
42	Netherlands	Article 5(6)
43	Norway	Article 5(6)
44	Oman	Article 5(6)
45	Poland	Article 5(6)
46	Portugal	Article 5(6)
47	Qatar	Article 5(7)
48	Romania	Article 5(6)
49	Russia	Article 5(6)
50	San Marino	Article 5(6)
51	Serbia	Article 5(6)
52	Slovakia	Article 5(6)
53	Slovenia	Article 5(6)
54	South Africa	Article 5(6)
55	Spain	Article 5(6)
56	Sweden	Article 5(5)
57	Switzerland	Article 5(6)
58	Syrian Arab Republic	Article 5(6)
59	Turkey	Article 5(6)
60	Turkmenistan	Article 5(6)
61	Ukraine	Article 5(6)
62	United Kingdom	Article 5(6)

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

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Republic of Croatia 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 Croatia considers that the following agreement(s) contain(s) 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	Albania	Article 5(4)
2	Armenia	Article 5(4)
3	Austria	Article 5(4)
4	Azerbaijan	Article 5(4)
5	Belarus	Article 5(4)
6	Belgium	Article 5(4)
7	Bosnia and Herzegovina	Article 5(4)
8	Bulgaria	Article 5(4)
9	Canada	Article 5(4)
10	Chile	Article 5(4)
11	China	Article 5(4)
12	Czech Republic	Article 5(4)
13	Denmark	Article 5(5)
14	Estonia	Article 5(4)
15	Finland	Article 5(4)
16	France	Article 5(4)
17	Georgia	Article 5(4)
18	Germany	Article 5(4)
19	Greece	Article 5(4)
20	Hungary	Article 5(4)
21	Iceland	Article 5(4)
22	India	Article 5(5)
23	Indonesia	Article 5(4)
24	Iran	Article 5(4)
25	Ireland	Article 5(4)
26	Israel	Article 5(4)
27	Italy	Article 5(3)
28	Jordan	Article 5(4)
29	Korea	Article 5(4)
30	Kosovo	Article 5(4)
31	Kuwait	Article 5(7)
32	Latvia	Article 5(4)
33	Lithuania	Article 5(4)
34	Luxembourg	Article 5(4)

35	Macedonia	Article 5(4)
36	Malaysia	Article 5(4)
37	Malta	Article 5(4)
38	Mauritius	Article 5(4)
39	Moldova	Article 5(4)
40	Montenegro	Article 5(4)
41	Morocco	Article 5(4)
42	Netherlands	Article 5(4)
43	Norway	Article 5(4)
44	Oman	Article 5(4)
45	Poland	Article 5(4)
46	Portugal	Article 5(4)
47	Qatar	Article 5(4)
48	Romania	Article 5(4)
49	Russia	Article 5(4)
50	San Marino	Article 5(4)
51	Serbia	Article 5(4)
52	Slovakia	Article 5(4)
53	Slovenia	Article 5(4)
54	South Africa	Article 5(4)
55	Spain	Article 5(4)
56	Sweden	Article 5(3)
57	Switzerland	Article 5(4)
58	Syrian Arab Republic	Article 5(4)
59	Turkey	Article 5(4)
60	Turkmenistan	Article 5(4)
61	Ukraine	Article 5(4)
62	United Kingdom	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Republic of Croatia 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, the Republic of Croatia 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 Croatia 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
9	Canada	Article 25(1), second sentence
27	Italy	Article 25(1), second sentence
44	Oman	Article 25(1), second sentence
47	Qatar	Article 24(1), second sentence
50	San Marino	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Croatia 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 25(1), second sentence
2	Armenia	Article 24(1), second sentence
3	Austria	Article 25(1), second sentence
4	Azerbaijan	Article 25(1), second sentence
5	Belarus	Article 25(1), second sentence

6	Belgium	Article 25(1), second sentence
7	Bosnia and Herzegovina	Article 26(1), second sentence
8	Bulgaria	Article 25(1), second sentence
10	Chile	Article 24(1), second sentence
11	China	Article 25(1), second sentence
12	Czech Republic	Article 25(1), second sentence
13	Denmark	Article 24(1), second sentence
14	Estonia	Article 24(1), second sentence
15	Finland	Article 24(1), second sentence
16	France	Article 25(1), second sentence
17	Georgia	Article 24(1), second sentence
18	Germany	Article 25(1), second sentence
19	Greece	Article 25(1), second sentence
20	Hungary	Article 25(1), second sentence
21	Iceland	Article 23(1), second sentence
22	India	Article 25(1), second sentence
23	Indonesia	Article 24(1), second sentence
24	Iran	Article 25(1), second sentence
25	Ireland	Article 24(1), second sentence
26	Israel	Article 25(1), second sentence
28	Jordan	Article 25(1), second sentence
29	Korea	Article 26(1), second sentence
30	Kosovo	Article 24(1), second sentence
31	Kuwait	Article 25(1), second sentence
32	Latvia	Article 25(1), second sentence
33	Lithuania	Article 25(1), second sentence
34	Luxembourg	Article 25(1), second sentence
35	Macedonia	Article 25(1), second sentence
36	Malaysia	Article 25(1), second sentence
37	Malta	Article 24(1), second sentence
38	Mauritius	Article 25(1), second sentence
39	Moldova	Article 24(1), second sentence
40	Montenegro	Article 25(1), second sentence
41	Morocco	Article 25(1), second sentence
42	Netherlands	Article 26(1), second sentence
43	Norway	Article 25(1), second sentence
45	Poland	Article 25(1), second sentence
46	Portugal	Article 25(1), second sentence
48	Romania	Article 25(1), second sentence
49	Russia	Article 25(1), second sentence
51	Serbia	Article 25(1), second sentence
52	Slovakia	Article 25(1), second sentence
53	Slovenia	Article 25(1), second sentence
54	South Africa	Article 24(1), second sentence
55	Spain	Article 24(1), second sentence
57	Switzerland	Article 25(1), second sentence
58	Syrian Arab Republic	Article 25(1), second sentence
59	Turkey	Article 24(1), second sentence
60	Turkmenistan	Article 23(1), second sentence
61	Ukraine	Article 25(1), second sentence

62	United Kingdom	Article 24(1), second sentence
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Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Croatia 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
9	Canada
10	Chile
23	Indonesia
24	Iran
36	Malaysia
47	Qatar
56	Sweden
57	Switzerland
59	Turkey
62	United Kingdom

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Croatia 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
6	Belgium
9	Canada
10	Chile
25	Ireland
44	Oman
46	Portugal
62	United Kingdom

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Republic of Croatia 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	Armenia	Article 9(2)
4	Azerbaijan	Article 9(2)
5	Belarus	Article 9(2)
6	Belgium	Article 9(2)
7	Bosnia and Herzegovina	Article 9(2)
8	Bulgaria	Article 9(2)
10	Chile	Article 9(2)
11	China	Article 9(2)
12	Czech Republic	Article 9(2)
13	Denmark	Article 9(2)
14	Estonia	Article 9(2)
16	France	Article 9(2)
17	Georgia	Article 9(2)
18	Germany	Article 9(2)
19	Greece	Article 9(2)
20	Hungary	Article 9(2)
21	Iceland	Article 9(2)
22	India	Article 9(2)
23	Indonesia	Article 9(2)
24	Iran	Article 9(2)
25	Ireland	Article 9(2)
26	Israel	Article 9(2)
27	Italy	Article 9(2)
28	Jordan	Article 9(2)
29	Korea	Article 9(2)
30	Kosovo	Article 9(2)
31	Kuwait	Article 9(2)
32	Latvia	Article 9(2)
33	Lithuania	Article 9(2)
34	Luxembourg	Article 9(2)
35	Macedonia	Article 9(2)
36	Malaysia	Article 9(2)
37	Malta	Article 9(2)
38	Mauritius	Article 9(2)
39	Moldova	Article 9(2)
40	Montenegro	Article 9(2)
41	Morocco	Article 9(2)
42	Netherlands	Article 9(2)
44	Oman	Article 9(2)

45	Poland	Article 9(2)
46	Portugal	Article 9(2)
47	Qatar	Article 9(2)
48	Romania	Article 9(2)
49	Russia	Article 9(2)
50	San Marino	Article 9(2)
51	Serbia	Article 9(2)
52	Slovakia	Article 9(2)
53	Slovenia	Article 9(2)
54	South Africa	Article 9(2)
55	Spain	Article 9(2)
58	Syrian Arab Republic	Article 9(2)
59	Turkey	Article 9(2)
60	Turkmenistan	Article 9(2)
61	Ukraine	Article 9(2)
62	United Kingdom	Article 9(2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Croatia hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

Reservation

Pursuant to Article 35(6) of the Convention, the Republic of Croatia reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.