

The Kingdom of Denmark

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

This document contains a list of reservations and notifications made by the Kingdom of Denmark 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 Kingdom of Denmark 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 | Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Argentina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Argentina | Original | 12-12-1995 | 04-09-1997 |
| 2 | Agreement between the Government of the Kingdom of Denmark and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Australia | Original | 01-04-1981 | 27-10-1981 |
| 3 | Overenskomst mellem Kongeriget Danmark og Republikken Østrig vedrørende skatter af indkomst og formue Convention between the Kingdom of Denmark and the Republic of Austria with respect to Taxes on Income and on Capital | Austria | Original | 25-05-2007 | 27-03-2008 |
| | | | Amending Instrument (a) | 16-09-2009 | 01-05-2010 |
| 4 | Convention between the Kingdom of Denmark and the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Bangladesh | Original | 16-07-1996 | 18-12-1996 |
| 5 | Overenskomst mellem Danmark og Belgien til undgåelse af dobbeltbeskatning og regulering af visse andre spørgsmål for så vidt angår indkomstskat og formueskat | Belgium | Original | 16-10-1969 | 31-12-1970 |
| | | | Amending Instrument (a) | 27-09-1999 | 29-04-2003 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|-------------------------------|-------------------|--------------------------|
| | Convention entre le Danemark et la Belgique en vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune | | Amending Instrument (b) | 07-07-2009 | 18-07-2013 |
| 6 | Convention between the Government of the Kingdom of Denmark and the Government of the Federative Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Brazil | Original | 27-08-1974 | 05-12-1974 |
| 7 | Convention between the Kingdom of Denmark and the People's Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income and on capital | Bulgaria | Original | 02-12-1988 | 27-03-1989 |
| 8 | Convention between the Government of the Kingdom of Denmark and the 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 | 17-09-1997 | 02-03-1998 |
| 9 | Convention between the Kingdom of Denmark and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Chile | Original | 20-09-2002 | 21-12-2004 |
| 10 | Agreement between the Government of the Kingdom of Denmark 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 | China | Original | 16-06-2012 | 28-12-2012 |
| 11 | Agreement between The Kingdom of Denmark and The Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Croatia | Original | 14-09-2007 | 22-02-2009 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 12 | Agreement between the Kingdom of Denmark and the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Cyprus | Original | 11-10-2010 | 07-09-2011 |
| 13 | Convention between the Kingdom of Denmark and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Czech Republic | Original | 25-08-2011 | 17-12-2012 |
| 14 | Convention between the Government of the Kingdom of Denmark and the Government of the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Egypt | Original | 09-02-1989 | 12-04-1990 |
| 15 | Convention between the Kingdom of Denmark 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 | Estonia | Original | 04-05-1993 | 30-12-1993 |
| 16 | Agreement between the Government of the Kingdom of Denmark and the Government of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Georgia | Original | 10-10-2007 | 23-12-2008 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 17 | <p>Overenskomst mellem Kongeriget Danmark og Forbundsrepublikken Tyskland til undgåelse af dobbeltbeskatning for så vidt angår indkomst- og formueskatter og for så vidt angår skatter i boer, af arv og af gave samt vedrørende bistand i skattesager</p> <p>Convention between the Kingdom of Denmark and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital as well as Estates, Inheritances and Gifts and Assistance in Tax Matters</p> | Germany | Original | 22-11-1995 | 25-12-1996 |
| 18 | Convention between the Kingdom of Denmark and the Republic of Ghana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital gains | Ghana | Original | 20-03-2014 | 03-12-2015 |
| 19 | Convention between the Government of the Kingdom of Denmark and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Greece | Original | 18-05-1989 | 18-01-1992 |
| 20 | Convention between the Kingdom of Denmark and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Hungary | Original | 27-04-2011 | 19-07-2012 |
| 21 | Convention between the Kingdom of Denmark and the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | India | Original | 08-03-1989 | 13-06-1989 |
| | | | Amending Instrument (a) | 10-10-2013 | 01-02-2015 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|-------------------------------|-------------------|--------------------------|
| 22 | Convention between the Government of the Kingdom of Denmark 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 | Indonesia | Original | 28-12-1985 | 29-04-1986 |
| 23 | Convention between the Government of the Kingdom of Denmark and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Ireland | Original | 26-03-1993 | 08-10-1993 |
| | | | Amending Instrument (a) | 22-07-2014 | 23-12-2014 |
| 24 | Convention between the Government of the Kingdom of Denmark and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Israel | Original | 09-09-2009 | 29-12-2011 |
| 25 | Convention between the Government of the Kingdom of Denmark 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 | 05-05-1999 | 27-01-2003 |
| 26 | Convention between the Government of Denmark and the Government of Jamaica for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Jamaica | Original | 16-08-1990 | 10-10-1991 |
| 27 | Convention between Denmark and Kenya for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital | Kenya | Original | 13-12-1972 | 15-03-1973 |
| 28 | Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Korea for the Avoidance of Double Taxation with respect to Taxes on Income | Korea | Original | 11-10-1977 | 07-01-1979 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|-------------------------------|-------------------|--------------------------|
| 29 | Agreement between the Government of the Kingdom of Denmark 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 | Kuwait | Original | 22-06-2010 | 02-10-2013 |
| 30 | Convention between the Kingdom of Denmark 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 | Latvia | Original | 10-12-1993 | 27-12-1993 |
| 31 | Convention between the Kingdom of Denmark 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 | Lithuania | Original | 13-10-1993 | 30-12-1993 |
| 32 | <p>Overenskomst mellem regeringen i Kongeriget Danmark og regeringen i Storhertugdømmet Luxembourg til undgåelse af dobbeltbeskatning og til fastsættelse af bestemmelser om gensidig administrativ bistand for så vidt angår indkomst- og formueskatter</p> <p>Convention entre le Gouvernement du Royaume de Danemark et le Gouvernement le Grand-Duché de Luxembourg tendant à éviter les doubles impositions et à établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune</p> | Luxembourg | Original | 17-11-1980 | 22-03-1982 |
| | | | Amending Instrument (a) | 04-06-2009 | 09-04-2010 |
| | | | Amending Instrument (b) | 09-07-2013 | 29-12-2014 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 33 | Convention between the Government of the Kingdom of Denmark and the Macedonian Government for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Macedonia | Original | 20-03-2000 | 14-12-2000 |
| 34 | Agreement between the Government of the Kingdom of Denmark and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Malaysia | Original | 04-12-1970 | 04-06-1971 |
| | | | Amending Instrument (a) | 03-12-2003 | 17-01-2005 |
| 35 | Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Malta | Original | 13-07-1998 | 28-12-1998 |
| 36 | Convention between the Kingdom of Denmark and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Mexico | Original | 11-06-1997 | 22-12-1997 |
| 37 | Convention between the Kingdom of Denmark and the Socialist Federal Republic of Yugoslavia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Montenegro | Original | 19-03-1981 | 10-01-1982 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 38 | Overenskomst mellem Kongeriget Danmark og Kongeriget Marokko til undgåelse af dobbeltbeskatning og fastsættelse af regler om gensidig administrativ bistand for så vidt angår skatter af indkomst og formue Convention entre le Royaume de Danemark et le Royaume de Maroc en vue d'éviter les doubles impositions et d'établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune | Morocco | Original | 08-05-1984 | 25-12-1992 |
| 39 | Convention between the Government of the Kingdom of Denmark and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | New Zealand | Original | 10-10-1980 | 22-06-1981 |
| | | | Amending Instrument (a) | 12-03-1985 | 22-07-1985 |
| 40 | Convention between the Kingdom of Denmark 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 | 22-10-1987 | 22-10-1987 |
| | | | Amending Instrument (a) | 02-05-2002 | 28-12-2002 |
| 41 | Convention between the Kingdom of Denmark and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Philippines | Original | 30-06-1995 | 27-12-1996 |
| 42 | Convention between the Kingdom of Denmark and 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 | Poland | Original | 06-12-2001 | 31-12-2002 |
| | | | Amending Instrument (a) | 07-12-2009 | 25-11-2010 |
| 43 | Convention between the Kingdom of Denmark and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Portugal | Original | 14-12-2000 | 24-05-2002 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|-------------------------------|-------------------|--------------------------|
| 44 | Convention between the Kingdom of Denmark and the Socialist Republic of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Romania | Original | 13-12-1976 | 28-12-1977 |
| 45 | Convention between the Government of the Kingdom of Denmark 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 | Russia | Original | 08-02-1996 | 27-04-1997 |
| 46 | Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Serbia | Original | 15-05-2009 | 18-12-2009 |
| 47 | Agreement between the Government of the Kingdom of Denmark and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Singapore | Original | 03-07-2000 | 22-12-2000 |
| | | | Amending Instrument (a) | 25-08-2009 | 08-01-2011 |
| 48 | Convention between the Government of the Kingdom of Denmark and the Government of the Czechoslovak Socialist Republic for the Avoidance of Double Taxation with respect to Taxes on Income and Capital | Slovakia | Original | 05-05-1982 | 27-12-1982 |
| | | | Amending Instrument (a) | 11-09-1992 | 18-12-1992 |
| 49 | Convention between the Kingdom of Denmark 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 | 02-05-2001 | 03-06-2002 |
| 50 | Convention between the Government of the Kingdom of Denmark and the Government of 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 | 21-06-1995 | 21-12-1995 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 51 | Convention between the Government of the Kingdom of Denmark and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital | Sri Lanka | Original | 22-12-1981 | 23-02-1983 |
| 52 | Overenskomst mellem Kongeriget Danmark og Det schweiziske Forbund til undgåelse af dobbeltbeskatning vedrørende skatter af indkomst og formue | Switzerland | Original | 23-11-1973 | 15-10-1974 |
| | Amending Instrument (a) | | 11-03-1997 | 30-12-1997 | |
| | Amending Instrument (b) | | 21-08-2009 | 22-11-2010 | |
| 53 | Agreement between the Danish Trade Organisations' Taipei Office and the Taipei Representative Office in Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Taiwan | Original | 30-08-2005 | 23-12-2005 |
| 54 | Convention between Denmark and Tanzania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital | Tanzania | Original | 06-05-1976 | 31-12-1976 |
| 55 | Convention between the Kingdom of Denmark and the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Thailand | Original | 23-02-1998 | 11-02-1999 |
| 56 | Convention between the Government of Denmark and the Government of Trinidad and Tobago for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and the Encouragement of International Trade and Investment | Trinidad and Tobago | Original | 20-06-1969 | 17-05-1971 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 57 | Convention entre le Danemark et la Tunisie en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune | Tunisia | Original | 05-02-1981 | 28-05-1981 |
| 58 | Agreement between the Kingdom of Denmark and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Turkey | Original | 30-05-1991 | 20-06-1993 |
| 59 | Convention between the Kingdom of Denmark and the Republic of Uganda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Uganda | Original | 14-01-2000 | 08-05-2001 |
| 60 | Convention between the Government of the Kingdom of Denmark and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property | Ukraine | Original | 05-03-1996 | 20-08-1996 |
| 61 | Convention between the Government of the Kingdom of Denmark 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 Capital Gains | United Kingdom | Original | 11-11-1980 | 17-12-1980 |
| | | | Amending Instrument (a) | 01-07-1991 | 19-12-1991 |
| | | | Amending Instrument (b) | 15-10-1996 | 20-06-1997 |
| 62 | Convention between the Government of the Kingdom of Denmark and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | United States of America | Original | 19-08-1999 | 31-03-2000 |
| | | | Amending Instrument (a) | 02-05-2006 | 28-12-2007 |
| 63 | Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Venezuela for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Venezuela | Original | 03-12-1998 | 21-06-2001 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 64 | Agreement between the Government of the Kingdom of Denmark and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Vietnam | Original | 31-05-1995 | 24-04-1996 |
| 65 | Convention between the Government of the Kingdom of Denmark and the Government of the Republic of Zambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Zambia | Original | 13-09-1973 | 18-10-1974 |

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Kingdom of Denmark 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 Kingdom of Denmark 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 Kingdom of Denmark 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, the Kingdom of Denmark 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 | Argentina | 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, |
| 2 | Australia | 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 | der ønsker at afslutte en overenskomst vedrørende skatter af indkomst og formue, |

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| | | von dem Wunsche geleitet, ein Abkommen auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen, |
| 4 | Bangladesh | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 5 | Belgium | Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune, |
| 6 | Brazil | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; |
| 7 | Bulgaria | desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital |
| 8 | Canada | 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, |
| 9 | Chile | 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; |
| 10 | China | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 11 | Croatia | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 12 | Cyprus | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 13 | Czech Republic | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 14 | Egypt | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income |
| 15 | Estonia | 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, |
| 16 | Georgia | Desiring to promote and strengthen the economic, cultural and scientific relations by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 17 | Germany | som ønsker at undgå dobbeltbeskatning og at yde hinanden bistand i skattesager ved at indgå en ny overenskomst, som er |

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| | | <p>i overensstemmelse med de gældende forhold mellem de to stater og med udviklingen i skattelovgivningen</p> <p>von dem Wunsch geleitet, durch ein neues Abkommen, das den heutigen Beziehungen zwischen beiden Staaten und den Entwicklungen im Steuerrecht Rechnung trägt, die Doppelbesteuerung zu vermeiden und sich gegenseitig Beistand in Steuersachen zu leisten</p> |
| 18 | Ghana | 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, |
| 19 | Greece | 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 |
| 20 | Hungary | 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 further develop and facilitate their relationship, |
| 21 | India | 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; |
| 22 | Indonesia | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 23 | Ireland | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 24 | Israel | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 25 | Italy | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion, |
| 26 | Jamacia | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 27 | Kenya | desiring to conclude a Convention to avoid double taxation and to prevent fiscal evasion with respect to taxes on income and capital |
| 28 | Korea | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income, |
| 29 | Kuwait | Desiring to promote their 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; |

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| 30 | Latvia | 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, |
| 31 | Lithuania | 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 | Luxembourg | désireux de conclure une Convention tendant à éviter les doubles impositions et à établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune |
| 33 | Marcedonia | 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, |
| 34 | Malaysia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 35 | Malta | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 36 | Mexico | 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, |
| 37 | Montenegro | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital |
| 38 | Morocco | Désireux d'éviter les doubles impositions et établir des règles d'assistance administrative réciproque en matière d'impôts sur le revenu et sur la fortune, |
| 39 | New Zealand | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 40 | Pakistan | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income |
| 41 | Philippines | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 42 | 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, |
| 43 | Portugal | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 44 | Romania | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital and to promote and strengthen the economic relations between the |

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| | | two countries on the basis of national sovereignty and respect of independence, equality in rights, reciprocal advantage and non-interference in domestic matters, |
| 45 | Russia | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion |
| 46 | Serbia | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 47 | Singapore | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 48 | Slovakia | desiring to avoid double taxation with respect to taxes on income and on capital; have concluded the following Convention: |
| 49 | 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, |
| 50 | South Africa | desiring to promote and strengthen the economic relations between the two countries, |
| 51 | Sri Lanka | 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, |
| 52 | Switzerland | der ønsker at indgå en overenskomst til undgåelse af dobbeltbeskatning vedrørende skatter af indkomst og formue, von dem Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschliessen, |
| 53 | Taiwan | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income for the purpose of maintaining and promoting bilateral economic and commercial relations, |
| 54 | Tanzania | 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 |
| 55 | Thailand | desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 56 | Trinidad and Tobago | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and for the encouragement for international trade and investment |
| 57 | Tunesia | Désireux d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune, |

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| 58 | Turkey | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 59 | Uganda | desiring to promote and strengthen the economic relations between the two countries and to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 60 | Ukraine | 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, and confirming their endeavour to the development and strengthening of mutual economic relations, |
| 61 | United Kingdom | Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains; |
| 62 | United States of America | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 63 | Venezuela | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 64 | Vietnam | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 65 | Zambia | Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(d) of the Convention, the Kingdom of Denmark hereby chooses to apply Article 7(7)(a).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Kingdom of Denmark 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 |
|-------------------------|--------------------------------|--|
| 9 | Chile | Article 10(6) Article 11(7) Article 12(7) |
| 10 | China | Article 10(6) Article 11(8) Article 12(7) Article 21(4) |
| 24 | Israel | Article 27(1) |
| 35 | Malta | Article 10(7) Article 11(5) Article 12(5) |
| 36 | Mexico | Article 11(8) Article 12(7) |
| 53 | Taiwan | Article 26(3) |
| 60 | Ukraine | Article 11(8) |
| 61 | United Kingdom | Article 10(6) Article 11(6) Article 12(5) |
| 63 | Venezuela | Article 10(7) Article 11(8) Article 12(7) |

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Kingdom of Denmark 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 Kingdom of Denmark reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

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

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Kingdom of Denmark 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 Kingdom of Denmark 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

Reservation

Pursuant to Article 12(4) of the Convention, the Kingdom of Denmark reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

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

Reservation

Pursuant to Article 13(6)(a) of the Convention, the Kingdom of Denmark 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, the Kingdom of Denmark 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

Reservation

Pursuant to Article 15(2) of the Convention, the Kingdom of Denmark reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Kingdom of Denmark considers that the following agreement(s) contain(s) a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 1 | Argentina | Article 26 (1), first sentence |
| 2 | Australia | Article 24 (1), first sentence |
| 3 | Austria | Article 26 (1), first sentence |
| 4 | Bangladesh | Article 25 (1), first sentence |
| 5 | Belgium | Article 25 (1), first sentence |
| 6 | Brazil | Article 25 (1) |
| 7 | Bulgaria | Article 24(1), first sentence |
| 8 | Canada | Article 25 (1) |
| 9 | Chile | Article 25 (1), first sentence |
| 10 | China | Article 25 (1), first sentence |
| 11 | Croatia | Article 24 (1), first sentence |
| 12 | Cyprus | Article 23 (1), first sentence |
| 13 | Czech Republic | Article 23 (1), first sentence |
| 14 | Egypt | Article 25 (1), first sentence |
| 15 | Estonia | Article 26 (1), first sentence |
| 16 | Georgia | Article 25 (1), first sentence |
| 17 | Germany | Article 43 (1), first sentence |
| 18 | Ghana | Article 26 (1), first sentence |
| 19 | Greece | Article 25 (1), first sentence |
| 20 | Hungary | Article 23 (1), first sentence |
| 21 | India | Article 25 (1), first sentence |
| 22 | Indonesia | Article 25 (1), first sentence |
| 23 | Ireland | Article 25 (1), first sentence |
| 24 | Israel | Article 23 (1), first sentence |
| 25 | Italy | Article 26 (1), first sentence |
| 26 | Jamacia | Article 26 (1), first sentence |
| 27 | Kenya | Article 27 (1), first sentence |
| 28 | Korea | Article 23 (1) |
| 29 | Kuwait | Article 25 (1), first sentence |
| 30 | Latvia | Article 26 (1), first sentence |

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| 31 | Lithuania | Article 26 (1), first sentence |
| 32 | Luxembourg | Article 25 (1), first sentence |
| 33 | Marcedonia | Article 27 (1), first sentence |
| 34 | Malaysia | Article 24 (1) |
| 35 | Malta | Article 26 (1), first sentence |
| 36 | Mexico | Article 26 (1) |
| 37 | Montenegro | Article 24 (1), first sentence |
| 38 | Morocco | Article 25 (1), first sentence |
| 39 | New Zealand | Article 23 (1), first sentence |
| 40 | Pakistan | Article 26 (1), first sentence |
| 41 | Philippines | Article 25 (1), first sentence |
| 42 | Poland | Article 24 (1), first sentence |
| 43 | Portugal | Article 25 (1), first sentence |
| 44 | Romania | Article 27 (1), first sentence |
| 45 | Russia | Article 25 (1), first sentence |
| 46 | Serbia | Article 25 (1), first sentence |
| 47 | Singapore | Article 25 (1), first sentence |
| 48 | Slovakia | Article 25 (1), first sentence |
| 49 | Slovenia | Article 27 (1), first sentence |
| 50 | South Africa | Article 25 (1), first sentence |
| 51 | Sri Lanka | Article 24 (1), first sentence |
| 52 | Switzerland | Article 25 (1) |
| 53 | Taiwan | Article 23 (1), first sentence |
| 54 | Tanzania | Article 26 (1), first sentence |
| 55 | Thailand | Article 26 (1), first sentence |
| 56 | Trinidad and Tobago | Article 22 (1) |
| 57 | Tunesia | Article 25 (1), first sentence |
| 58 | Turkey | Article 24 (1), first sentence |
| 59 | Uganda | Article 26 (1), first sentence |
| 60 | Ukraine | Article 26 (1), first sentence |
| 61 | United Kingdom | Article 24 (1) |
| 62 | United States of America | Article 25 (1) |
| 63 | Venezuela | Article 26 (1), first sentence |
| 64 | Vietnam | Article 27 (1), first sentence |
| 65 | Zambia | Article 25 (1) |

Pursuant to Article 16(6)(b)(i) of the Convention, the Kingdom of Denmark 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 |
|-------------------------|--------------------------------|--------------------------------|
| 5 | Belgium | Article 25(1), second sentence |
| 25 | Italy | Article 26(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, the Kingdom of Denmark 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 | Argentina | Article 26 (1), second sentence |
| 2 | Australia | Article 24 (1), second sentence |
| 3 | Austria | Article 26(1), second sentence |
| 4 | Bangladesh | Article 25(1), second sentence |
| 7 | Bulgaria | Article 24(1), second sentence |
| 9 | Chile | Article 25(1), second sentence |
| 10 | China | Article 25(1), second sentence |
| 11 | Croatia | Article 24(1), second sentence |
| 12 | Cyprus | Article 23(1), second sentence |
| 13 | Czech Republic | Article 23(1), second sentence |
| 14 | Egypt | Article 25(1), second sentence |
| 15 | Estonia | Article 26(1), second sentence |
| 16 | Georgia | Article 25(1), second sentence |
| 17 | Germany | Article 43(1), second sentence |
| 18 | Ghana | Article 26(1), second sentence |
| 19 | Greece | Article 25(1), second sentence |
| 20 | Hungary | Article 23(1), second sentence |
| 21 | India | Article 25(1), second sentence |
| 22 | Indonesia | Article 25(1), second sentence |
| 23 | Ireland | Article 25(1), second sentence |
| 24 | Israel | Article 23(1), second sentence |
| 26 | Jamacia | Article 26(1), second sentence |
| 27 | Kenya | Article 27(1), second sentence |
| 29 | Kuwait | Article 25(1), second sentence |
| 30 | Latvia | Article 26(1), second sentence |
| 31 | Lithuania | Article 26(1), second sentence |
| 32 | Luxembourg | Article 25(1), second sentence |
| 33 | Marcedonia | Article 27(1), second sentence |
| 35 | Malta | Article 26(1), second sentence |
| 37 | Montenegro | Article 24(1), second sentence |
| 38 | Morocco | Article 25(1), second sentence |

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| 39 | New Zealand | Article 23(1), second sentence |
| 40 | Pakistan | Article 26(1), second sentence |
| 41 | Philippines | Article 25(1), second sentence |
| 42 | Poland | Article 24(1), second sentence |
| 43 | Portugal | Article 25(1), second sentence |
| 44 | Romania | Article 27(1), second sentence |
| 45 | Russia | Article 25(1), second sentence |
| 46 | Serbia | Article 25(1), second sentence |
| 47 | Singapore | Article 25(1), second sentence |
| 48 | Slovakia | Article 25(1), second sentence |
| 49 | Slovenia | Article 27(1), second sentence |
| 50 | South Africa | Article 25(1), second sentence |
| 51 | Sri Lanka | Article 24(1), second sentence |
| 53 | Taiwan | Article 23(1), second sentence |
| 54 | Tanzania | Article 26(1), second sentence |
| 55 | Thailand | Article 26(1), second sentence |
| 57 | Tunesia | Article 25(1), second sentence |
| 59 | Uganda | Article 26(1), second sentence |
| 60 | Ukraine | Article 26(1), second sentence |
| 63 | Venezuela | Article 26(1), second sentence |
| 64 | Vietnam | Article 27(1), second sentence |

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the Kingdom of Denmark 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 |
|-------------------------|--------------------------------|
| 5 | Belgium |
| 36 | Mexico |

Pursuant to Article 16(6)(c)(ii) of the Convention, the Kingdom of Denmark 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 |
|-------------------------|--------------------------------|
| 1 | Argentina |
| 5 | Belgium |
| 6 | Brazil |
| 7 | Bulgaria |

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| 8 | Canada |
| 9 | Chile |
| 19 | Greece |
| 27 | Kenya |
| 28 | Korea |
| 34 | Malaysia |
| 36 | Mexico |
| 37 | Montenegro |
| 38 | Morocco |
| 39 | New Zealand |
| 40 | Pakistan |
| 44 | Romania |
| 48 | Slovakia |
| 51 | Sri Lanka |
| 52 | Switzerland |
| 55 | Thailand |
| 56 | Trinidad and Tobago |
| 61 | United Kingdom |
| 65 | Zambia |

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

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 5 | Belgium |
| 34 | Malaysia |

Pursuant to Article 16(6)(d)(ii) of the Convention, the Kingdom of Denmark 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 |
|-------------------------|--------------------------------|
| 2 | Australia |
| 5 | Belgium |
| 9 | Chile |
| 22 | Indonesia |
| 25 | Italy |
| 34 | Malaysia |
| 60 | Ukraine |
| 61 | United Kingdom |

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Kingdom of Denmark 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 | Argentina | Article 9(2) |
| 2 | Australia | Article 9(3) |
| 3 | Austria | Article 9(2) |
| 4 | Bangladesh | Article 9(2) |
| 8 | Canada | Article 9(2) |
| 9 | Chile | Article 9(2) |
| 10 | China | Article 9(2) |
| 11 | Croatia | Article 9(2) |
| 12 | Cyprus | Article 9(2) |
| 13 | Czech Republic | Article 9(2) |
| 15 | Estonia | Article 9(2) |
| 16 | Georgia | Article 9(2) |
| 17 | Germany | Article 9(2) |
| 18 | Ghana | Article 9(2) |
| 19 | Greece | Article 9(2) |
| 20 | Hungary | Article 9(2) |
| 21 | India | Article 10(2) |
| 22 | Indonesia | Article 9(2) |
| 23 | Ireland | Article 9(2) |
| 24 | Israel | Article 9(2) |
| 25 | Italy | Article 9(2) |
| 29 | Kuwait | Article 9(2) |
| 30 | Latvia | Article 9(2) |
| 31 | Lithuania | Article 9(2) |
| 32 | Luxembourg | Article 9(2) |
| 33 | Marcedonia | Article 9(2) |
| 35 | Malta | Article 9(2) |
| 36 | Mexico | Article 9(2) |
| 38 | Morocco | Article 9(2) |
| 39 | New Zealand | Article 9(2) |
| 40 | Pakistan | Article 9(2) |
| 41 | Philippines | Article 9(2) |
| 42 | Poland | Article 9(2) |

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| 43 | Portugal | Article 9(2) |
| 45 | Russia | Article 9(2) |
| 46 | Serbia | Article 9(2) |
| 47 | Singapore | Article 9(2) |
| 48 | Slovakia | Article 9(2) |
| 49 | Slovenia | Article 9(2) |
| 50 | South Africa | Article 9(2) |
| 51 | Sri Lanka | Article 9(2) |
| 53 | Taiwan | Article 9(2) |
| 55 | Thailand | Article 9(2) |
| 57 | Tunesia | Article 9(2) |
| 58 | Turkey | Article 9(2) |
| 59 | Uganda | Article 9(2) |
| 60 | Ukraine | Article 9(2) |
| 62 | United States of America | Article 9(2) |
| 63 | Venezuela | Article 9(2) |
| 64 | Vietnam | Article 9(3) |

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(2) of the Convention, solely for the purpose of its own application of Article 35(1)(a) and (5)(a), the Kingdom of Denmark hereby chooses to substitute “taxable period” for “calendar year”.

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 Kingdom of Denmark 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”.