

**RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION TO  
IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND  
PROFIT SHIFTING**

**Republic of Estonia**

**Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification**

This document contains the list of reservations and notifications made by the Republic of Estonia as confirmed upon deposit of the instrument of ratification pursuant 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, Estonia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Government of the Republic of Estonia and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Albania	Original	05-04-2010	25-11-2010
2	Convention between the Republic of Estonia and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Armenia	Original	13-04-2001	23-01-2003
3	Convention between the Republic of Estonia and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Austria	Original	05-04-2001	12-11-2002
4	Convention between the Government of the Republic of Estonia and the Government of 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	30-10-2007	27-11-2008
5	Convention between the Government of the Kingdom of Bahrain 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	Bahrein	Original	12-10-2012	23-12-2013
6	Convention between the Republic of Estonia and the Republic of Belarus for the Avoidance of Double Taxation and the Prevention	Belarus	Original	21-01-1997	22-07-1998

	of Fiscal Evasion with respect to Taxes on Income				
7	Convention between the Republic of Estonia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belgium	Original	05-11-1999	15-04-2003
8	Convention between the Republic of Estonia and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bulgaria	Original	13-10-2008	30-12-2008
9	Convention between the Republic of Estonia and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	02-06-1995	28-12-1995
10	Agreement between the Government of the Republic of Estonia 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 (People's Republic of)	Original	12-05-1998	08-01-1999
			Amending Instrument (a)	09-12-2014	18-12-2015
11	Agreement between the Government of the Republic of Estonia 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	Croatia	Original	03-04-2002	12-07-2004
12	Convention between the Republic of Estonia and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Czech Republic	Original	24-10-1994	26-05-1995
13	Convention between the Government of the Republic of Estonia and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	15-10-2012	08-10-2013

14	Convention between the Republic of Estonia and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Denmark	Original	04-05-1993	30-12-1993
15	Convention between the Republic of Estonia and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Finland	Original	23-03-1993	30-12-1993
16	Convention between the Government of the Republic of Estonia and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	France	Original	28-10-1997	01-05-2001
17	Convention between Georgia 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	Georgia	Original	18-12-2006	27-12-2007
			Amending instrument (a)	17-07-2010	11-03-2011
18	Convention between the Government of the Republic of Estonia 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	04-04-2006	01-08-2008
19	Convention between the Republic of Estonia and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on Income and on Capital	Hungary	Original	11-09-2002	05-07-2004
20	Convention between the Republic of Estonia and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Iceland	Original	16-06-1994	10-11-1995

21	Agreement between the Republic of India and the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	19-09-2011	20-06-2012
22	Convention between the Government of the Republic of Estonia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ireland	Original	16-12-1997	29-12-1998
23	Agreement between the Republic of Estonia and the Isle of Man for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Isle of Man	Original	08-05-2009	21-12-2009
24	Convention between the Republic of Estonia and the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	29-06-2009	28-12-2009
25	Convention between the Government of the Republic of Estonia and the Government of the Italian Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Italy	Original	20-03-1997	22-02-2000
26	Agreement between Jersey and the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jersey	Original	21-12-2010	30-12-2011
27	Convention between the Republic of Estonia and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kazakhstan	Original	01-03-1999	19-07-2000

28	Convention between the Government of the Republic of Estonia and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	23-09-2009	25-05-2010
29	Agreement between the Government of the Republic of Estonia and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kyrgyzstan	Original	10-04-2017	07-02-2018
30	Convention between the Government of the Republic of Estonia 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	11-02-2002	21-11-2002
31	Convention between the Republic of Estonia 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	21-10-2004	08-02-2006
32	Convention between the Republic of Estonia and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	07-07-2014	11-12-2015
33	Agreement between the Republic of Estonia and the Republic of Macedonia for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income	Macedonia	Original	20-11-2008	21-05-2009
34	Convention between the Government of the Republic of Estonia and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	03-05-2001	22-01-2003

35	Convention between the Republic of Estonia and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	19-10-2012	04-12-2013
36	Agreement between the Government of the Republic of Estonia and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Moldova	Original	23-02-1998	21-07-1998
37	Convention between the Republic of Estonia 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	25.09.2013	N/A
38	Convention between the Republic of Estonia and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Netherlands	Original	14-03-1997	08-11-1998
			Amending instrument (a)	14-07-2005	21-05-2006
			Amending Instrument (b)	26-06-2008	22-05-2009
39	Convention between the Republic of Estonia and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Norway	Original	14-05-1993	30-12-1993
40	Agreement between the Republic of Estonia and the Republic of Poland for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Poland	Original	09-05-1994	09-12-1994
41	Convention between the Republic of Estonia and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	13-05-2003	23-07-2004
42	Convention between the Republic of Estonia and	Romania	Original	23-10-2003	29-11-2005

	Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital				
43	Convention between the Government of the Republic of Estonia 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	Russia	Original	05-11-2002	N/A
44	Convention between the Republic of Estonia and the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income	Serbia	Original	24-09-2009	14-06-2010
45	Agreement between the Government of the Republic of Estonia 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	18-09-2006	27-12-2007
			Amending Instrument (a)	03-02-2011	30-03-2012
46	Convention between the Republic of Estonia and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovakia	Original	21-10-2003	29-03-2006
47	Convention between the Government of the Republic of Estonia and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovenia	Original	14-09-2005	26-06-2006
48	Convention between the Republic of Estonia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Spain	Original	03-09-2003	28-12-2004
49	Convention between the Republic of Estonia and the Kingdom of Sweden for the avoidance of double taxation and the Prevention of Fiscal Evasion	Sweden	Original	05-04-1993	30-12-1993

	with respect to Taxes on Income and on Capital				
50	Convention between the Government of the Republic of Estonia and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	25-09-2012	23-12-2013
51	Agreement between the Government of the Republic of Estonia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	25-08-2003	21-02-2005
52	Convention between the Government of the Republic of Estonia and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkmenistan	Original	28-11-2011	15-03-2013
53	Convention between the Government of the Republic of Estonia 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 Capital.	Ukraine	Original	10-05-1996	24-12-1996
54	Convention between the Republic of Estonia and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	20-04-2011	29-03-2012
55	Convention between the Government of the Republic of Estonia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	United Kingdom	Original	12-05-1994	19-12-1994
56	Convention between the Republic of Estonia and the United States of America for the Avoidance of Double Taxation	United States	Original	15-01-1998	30-12-1999

	and the Prevention of Fiscal Evasion with respect to Taxes on Income				
57	Convention between the Government of the Republic of Estonia and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Uzbekistan	Original	28-09-2012	23-12-2013
58	Agreement between the Government of the Republic of Estonia and the Government of the Socialist Republic of Viet Nam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	26-09-2015	14-11-2016

## **Article 3 – Transparent Entities**

### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Estonia 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, Estonia 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(9) of the Convention, Estonia reserves the right, with respect to the following agreements, not to permit the other Contracting Jurisdictions to apply Option C of that Article.

Listed Agreement Number	Other Contracting Jurisdiction
5	Bahrein
20	Iceland
23	Isle of Man
26	Jersey
51	Turkey

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

Pursuant to Article 5(10) of the Convention, Estonia hereby chooses under Article 5(1) to apply Option A of that Article.

### ***Notification of Existing Provisions in Listed Agreements<sup>1</sup>***

#### ***For jurisdictions choosing Option A:***

Pursuant to Article 5(10) of the Convention, Estonia considers that the following agreements contain a provision described in Article 5(3). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Bulgaria	Article 22(2)(a)
24	Lithuania	Article 23(1)(a)
28	Netherlands	Article 24(4)(a)

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<sup>1</sup> This notification would be made by a jurisdiction that chooses to apply an Option under Article 5(1).

## Article 7 – Prevention of Treaty Abuse

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

Pursuant to Article 7(17)(a) of the Convention, Estonia considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain 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
7	Belgium	Article 28
9	Canada	Article 28(3)
21	India	Article 28(2)
25	Italy	Article 28(1)
27	Kazakhstan	Article 27
30	Latvia	Article 29(1)
31	Lithuania	Article 30
34	Malta	Article 26(3)
38	Netherlands	Article 10(8)
43	Russia	Article 26
45	Singapore	Article 22(3)
53	Ukraine	Article 24
54	United Arab Emirates	Article 23
55	United Kingdom	Articles 11(9), 12(7), 22(3) and 24(2)
57	Uzbekistan	Article 27

## **Article 8 – Dividend Transfer Transactions**

### ***Reservation***

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

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

### *Notification of Choice of Optional Provisions*

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

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

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(2)
2	Armenia	Article 13(2)
3	Austria	Article 13(1)
4	Azerbaijan	Article 13(2)
5	Bahrein	Article 13(4)
6	Belarus	Article 13(1)
7	Belgium	Article 13(2), Protocol 8
8	Bulgaria	Article 13(2)
9	Canada	Article 13(4)
10	China (People's Republic of)	Article 13(4)
11	Croatia	Article 13(1)
12	Czech Republic	Article 13(1)
13	Cyprus	Article 13(2)
14	Denmark	Article 13(1)
15	Finland	Article 13(1)
16	France	Article 13(1)(b)
17	Georgia	Article 13(4)
19	Hungary	Article 13(1)
20	Iceland	Article 13(1)
21	India	Article 13(2)
22	Ireland	Article 13(2)
23	Isle of Man	Article 13(4)
24	Israel	Article 13(2)
25	Italy	Article 13(1)
26	Jersey	Article 13(4)
27	Kazakhstan	Article 13(1)
28	Korea	Article 13(1)
29	Kyrgyzstan	Article 13(4)
30	Latvia	Article 13(1)
31	Lithuania	Article 13(1)
32	Luxembourg	Article 13(4)
33	Macedonia	Article 13(2)
34	Malta	Article 13(1)
35	Mexico	Article 13(2)
36	Moldova	Article 13(1)
37	Morocco	Article 13(4)

39	Norway	Article 13(1)
40	Poland	Article 13(1)
41	Portugal	Article 13(1)
42	Romania	Article 14(1)
43	Russia	Article 13(1)
44	Serbia	Article 13(2)
45	Singapore	Article 13(2)
46	Slovakia	Article 13(2)
47	Slovenia	Article 13(1)
48	Spain	Article 13(1), Protocol X
49	Sweden	Article 13(1)
50	Thailand	Article 13(4)
51	Turkey	Article 13(1)
52	Turkmenistan	Article 13(4)
53	Ukraine	Article 13(2)
54	United Arab Emirates	Article 13(3)
55	United Kingdom	Article 13(2)
56	United States	Article 13(1)(2)
57	Uzbekistan	Article 13(4)
58	Vietnam	Article 13(4)

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

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, Estonia 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, Estonia 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, Estonia 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, Estonia 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, Estonia 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, Estonia 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, Estonia considers that the following agreements contain 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	Albania	Article 24(1), first sentence
2	Armenia	Article 25(1), first sentence
3	Austria	Article 25(1), first sentence
4	Azerbaijan	Article 25(1), first sentence
5	Bahrein	Article 23(1), first sentence
6	Belarus	Article 24(1), first sentence
7	Belgium	Article 24(1), first sentence
8	Bulgaria	Article 24(1), first sentence
9	Canada	Article 25(1), first sentence
10	China (People's Republic of)	Article 25(1), first sentence
11	Croatia	Article 24(1), first sentence
12	Czech Republic	Article 25(1), first sentence
13	Cyprus	Article 23(1), first sentence
14	Denmark	Article 26(1), first sentence
15	Finland	Article 25(1), first sentence
16	France	Article 25(1), first sentence
17	Georgia	Article 25(1), first sentence
18	Greece	Article 25(1), first sentence
19	Hungary	Article 25 (1), first sentence
20	Iceland	Article 25(1), first sentence
21	India	Article 25(1), first sentence
22	Ireland	Article 25(1), first sentence
23	Isle of Man	Article 23(1), first sentence
24	Israel	Article 24(1), first sentence
25	Italy	Article 25(1), first sentence
26	Jersey	Article 23 (1), first sentence
27	Kazakhstan	Article 25(1), first sentence
28	Korea	Article 25(1), first sentence
29	Kyrgyzstan	Article 23(1), first sentence
30	Latvia	Article 25(1), first sentence
31	Lithuania	Article 25(1), first sentence
32	Luxembourg	Article 24(1), first sentence
33	Macedonia	Article 23(1), first sentence
34	Malta	Article 24(1), first sentence
35	Mexico	Article 23(1), first sentence
36	Moldova	Article 25(1), first sentence
37	Morocco	Article 25(1), first sentence
38	Netherlands	Article 27(1), first sentence
39	Norway	Article 26(1), first sentence
40	Poland	Article 26(1), first sentence

41	Portugal	Article 25(1), first sentence
42	Romania	Article 27(1), first sentence
43	Russia	Article 24(1), first sentence
44	Serbia	Article 25(1), first sentence
45	Singapore	Article 25(1), first sentence
46	Slovakia	Article 25(1), first sentence
47	Slovenia	Article 25(1), first sentence
48	Spain	Article 25(1), first sentence
49	Sweden	Article 25(1), first sentence
50	Thailand	Article 25(1), first sentence
51	Turkey	Article 24(1), first sentence
52	Turkmenistan	Article 23(1), first sentence
53	Ukraine	Article 26(1), first sentence
54	United Arab Emirates	Article 26(1), first sentence
55	United Kingdom	Article 27(1), first sentence
57	Uzbekistan	Article 25(1), first sentence
58	Vietnam	Article 24(1), first sentence

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Canada	Article 25(1), second sentence
50	Thailand	Article 25(1), second sentence

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1), second sentence
2	Armenia	Article 25(1), second sentence
3	Austria	Article 25(1), second sentence
4	Azerbaijan	Article 25(1), second sentence
5	Bahrein	Article 23(1), second sentence
6	Belarus	Article 24(1), second sentence
7	Belgium	Article 24(1), second sentence
8	Bulgaria	Article 24(1), second sentence
10	China (People's Republic of)	Article 25(1), second sentence
11	Croatia	Article 24(1), second sentence
12	Czech Republic	Article 25(1), second sentence
13	Cyprus	Article 23(1), second sentence
14	Denmark	Article 26(1), second sentence

15	Finland	Article 25(1), second sentence
16	France	Article 25(1), second sentence
17	Georgia	Article 25(1), second sentence
18	Greece	Article 25(1), second sentence
19	Hungary	Article 25(1), second sentence
20	Iceland	Article 25(1), second sentence
21	India	Article 25(1), second sentence
22	Ireland	Article 25(1), second sentence
23	Isle of Man	Article 23(1), second sentence
24	Israel	Article 24(1), second sentence
25	Italy	Article 25(1), second sentence
26	Jersey	Article 23(1), second sentence
27	Kazakhstan	Article 25(1), second sentence
28	Korea	Article 25(1), second sentence
29	Kyrgyzstan	Article 23(1), second sentence
30	Latvia	Article 25(1), second sentence
31	Lithuania	Article 25(1), second sentence
32	Luxembourg	Article 24(1), second sentence
33	Macedonia	Article 23(1), second sentence
34	Malta	Article 24(1), second sentence
35	Mexico	Article 23(1), second sentence
36	Moldova	Article 25(1), second sentence
37	Morocco	Article 25(1), second sentence
38	Netherlands	Article 27(1), second sentence
39	Norway	Article 26(1), second sentence
40	Poland	Article 26(1), second sentence
41	Portugal	Article 25(1), second sentence
42	Romania	Article 27(1), second sentence
43	Russia	Article 24(1), second sentence
44	Serbia	Article 25(1), second sentence
45	Singapore	Article 25(1), second sentence
46	Slovakia	Article 25(1), second sentence
47	Slovenia	Article 25(1), second sentence
48	Spain	Article 25(1), second sentence
49	Sweden	Article 25(1), second sentence
51	Turkey	Article 24(1), second sentence
52	Turkmenistan	Article 23(1), second sentence
53	Ukraine	Article 26(1), second sentence
54	United Arab Emirates	Article 26(1), second sentence
56	United States	Article 25(1), second sentence
57	Uzbekistan	Article 25(1), second sentence
58	Vietnam	Article 24(1), second sentence

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

Pursuant to Article 16(6)(c)(i) of the Convention, Estonia considers that the following agreement does not include the provisions described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
35	Mexico

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

Listed Agreement Number	Other Contracting Jurisdiction
9	Canada
25	Italy
35	Mexico
51	Turkey
55	United Kingdom

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

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium
22	Ireland
25	Italy
41	Portugal
53	Ukraine
55	United Kingdom

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, Estonia 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 agreements contain provisions that are within the scope of this reservation.

No	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Armenia	Article 9(2)
3	Austria	Article 9(2)
4	Azerbaijan	Article 9(2)
5	Bahrein	Article 9(2)
6	Belarus	Article 9(2)
7	Belgium	Article 9(2)
8	Bulgaria	Article 9(2)
9	Canada	Article 9(2)
10	China (People's Republic of)	Article 9(2)
11	Croatia	Article 9(2)
13	Cyprus	Article 9(2)
14	Denmark	Article 9(2)
15	Finland	Article 9(2)
16	France	Article 9(2)
17	Georgia	Article 9(2)
18	Greece	Article 9(2)
20	Iceland	Article 9(2)
21	India	Article 9(2)
22	Ireland	Article 9(2)
23	Isle of Man	Article 9(2)
24	Israel	Article 9(2)
25	Italy	Protocol (f)
26	Jersey	Article 9(2)
27	Kazakhstan	Article 9(2)
28	Korea	Article 9(2)
29	Kyrgyzstan	Article 9(2)
30	Latvia	Article 9(2)
31	Lithuania	Article 9(2)
32	Luxembourg	Article 9(2)
33	Macedonia	Article 9(2)
34	Malta	Article 9(2)
35	Mexico	Article 9(2)
36	Moldova	Article 9(2)
37	Morocco	Article 9(2)
38	Netherlands	Article 9(2)
39	Norway	Article 9(2)
40	Poland	Article 9(2)
41	Portugal	Article 9(2)
42	Romania	Article 9(2)
43	Russia	Article 9(2)
44	Serbia	Article 9(2)

45	Singapore	Article 9(2)
46	Slovakia	Article 9(2)
48	Spain	Article 9(2)
49	Sweden	Article 9(2)
50	Thailand	Article 9(2)
51	Turkey	Article 9(2)
52	Turkmenistan	Article 9(2)
53	Ukraine	Article 9(2)
54	United Arab Emirates	Article 9(2)
55	United Kingdom	Article 9(2)
56	United States	Article 9(2)
57	Uzbekistan	Article 9(2)
58	Vietnam	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), Estonia 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(7) of the Convention, Estonia reserves the right to replace:

- i) the references in Article 35(1) through (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the reference in Article 35(5) to “the date of communication by the Depositary of the notification of the extension of the list of agreements”;

with a reference to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with a reference to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”; and

- v) the references in Article 29(6)(a) to “the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with a reference to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”.