



Hungary

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 Hungary 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, Hungary 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 Australia And The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Australia	Original	29-11-1990	10-04-1992
2	Convention Between The Republic Of Austria And The People's Republic Of Hungary For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Austria	Original	25-02-1975	09-02-1976
3	Convention Between The Government Of The Republic Of Hungary 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	18-02-2008	15-12-2008
4	Convention Between The Government Of The Kingdom Of Belgium And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And Prevention Of Fiscal Evasion With Respect To Taxes On Income And Capital	Belgium	Original	19-07-1982	25-02-1984

5	Convention Between The Government Of The Hungarian People's Republic 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	20-06-1986	13-07-1990
6	Convention Between The Republic Of Hungary And The Republic Of Bulgaria For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Bulgaria	Original	08-06-1994	07-09-1995
7	Convention Between The Government Of Canada And The Government Of The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Canada	Original	15-04-1992	01-10-1994
			Amending Instrument (a)	03-05-1994	26-06-1996
8	Agreement Between The Government Of The People's Republic Of China And The Government Of The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	China	Original	17-06-1992	31-12-1994
9	Agreement Between The Republic Of Hungary And The Republic Of Croatia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Croatia	Original	30-08-1996	07-06-1998

10	Convention Between The Republic Of Hungary 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	14-01-1993	27-12-1994
11	Convention Between The Government Of The Hungarian People's Republic And The Government Of The Republic Of Cyprus For The Avoidance Of Double Taxation With Respect To Taxes On Income And Capital	Cyprus	Original	30-11-1981	24-09-1982
12	Convention Between The Republic Of Hungary 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	27-04-2011	19-07-2012
13	Convention Between The Government Of The Republic Of Hungary 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	05-11-1991	22-05-1994
14	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	Estonia	Original	11-09-2002	05-07-2004
15	Convention Between The Republic Of Finland And The Hungarian People's Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Finland	Original	25-10-1978	24-07-1981

16	Convention Between The Government Of The French Republic And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital (Including A Protocol)	France	Original	28-04-1980	01-12-1981
17	Agreement Between The Government Of Hungary And The Government Of Georgia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Georgia	Original	16-02-2012	13-05-2012
18	Agreement Between The Federal Republic Of Germany 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	Germany	Original	28-02-2011	30-12-2011
19	Convention Between The Government Of The Hungarian People's Republic And The Government Of The Hellenic Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Greece	Original	25-05-1983	01-07-1985
20	Agreement Between The Government Of The Hong Kong Special Administrative Region Of The People's Republic Of China And The Government Of The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Hong Kong	Original	12-05-2010	23-02-2011

21	Convention Between The Republic Of Iceland And The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Iceland	Original	23-11-2005	07-02-2006
22	Convention Between The Republic Of India And The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	India	Original	03-11-2003	04-03-2005
23	Agreement Between The Government Of The Republic Of Indonesia And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Indonesia	Original	19-11-1989	04-02-1993
24	Convention Between The Republic Of Hungary And Ireland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ireland	Original	25-04-1995	05-12-1996
25	Convention Between The Government Of The Republic Of Hungary And The Government Of The State Of Israel For The Avoidance Of Double Taxation And For The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Israel	Original	14-05-1991	13-11-1992

26	Convention Between The Government Of The Hungarian People's Republic And The Government Of The Italian Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income And Capital And The Prevention Of Fiscal Evasion	Italy	Original	16-05-1977	01-12-1980
27	Convention Between Japan And The Hungarian People's Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income	Japan	Original	13-02-1980	25-10-1980
28	Convention Between The Republic Of Hungary 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	07-12-1994	03-03-1996
29	Convention Between The Government Of The Republic Of Korea And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Korea	Original	29-03-1989	01-04-1990
30	Convention Between The Republic Of Latvia 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	Latvia	Original	14-05-2004	23-12-2004

31	Convention Between Hungary And The Principality Of Liechtenstein For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Liechtenstein	Original	29-06-2015	24-12-2015
32	Convention Between The Republic Of Lithuania 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	Lithuania	Original	12-05-2004	22-12-2004
33	Convention Between Hungary 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	Luxemburg	Original	10-03-2015	26-01-2017
34	Agreement Between The Government Of Malaysia And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Malaysia	Original	22-05-1989	25-12-1992
35	Agreement Between The Republic Of Hungary And Malta For The Avoidance Of Double Taxation	Malta	Original	06-08-1991	29-11-1992
36	Convention Between The Republic Of Hungary 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	24-06-2011	31-12-2011

37	Agreement Between The Republic Of Hungary And The Republic Of Moldova For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Moldova	Original	19-04-1995	16-08-1996
38	Convention Between The Republic Of Hungary And Mongolia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Mongolia	Original	13-12-1994	14-04-1998
39	Convention Between The Government Of The Republic Of Hungary And The Government Of The Kingdom Of Morocco For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Morocco	Original	12-12-1991	20-08-2000
40	Convention Between The Government Of The Kingdom Of The Netherlands And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Netherlands	Original	05-06-1986	25-12-1987
41	Convention Between The Government Of The Hungarian People's Republic And the Government Of The Kingdom Of Norway For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Norway	Original	21-10-1980	20-12-1981

42	Convention Between The Republic Of Hungary And The Islamic Republic Of Pakistan For The Avoidance Of Double Taxation With Respect To Taxes On Income	Pakistan	Original	24-02-1992	06-02-1994
43	Convention Between The Republic Of Hungary 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	13-06-1997	07-02-1998
44	Convention Between The Republic Of Hungary 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	23-09-1992	10-09-1995
			Amending Instrument (a)	27-06-2000	01-05-2002
45	Convention Between the Portuguese Republic And The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Portugal	Original	16-05-1995	22-02-1999
46	Agreement Between The Government Of Hungary And The Government Of The State Of Qatar For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Qatar	Original	18-01-2012	21-04-2012
47	Convention Between The Republic Of Hungary And Romania For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Romania	Original	16-09-1993	15-10-1995

48	Convention Between The Republic Of Hungary And The Russian Federation For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Russia	Original	01-04-1994	03-11-1997
49	Convention Between The Republic Of Hungary And The Republic Of San Marino For The Avoidance Of Double Taxation With Respect To Taxes On Income	San Marino	Original	15-12-2009	03-12-2010
50	Convention Between The Government Of Hungary And The Government Of The Kingdom Of Saudi Arabia For The Avoidance Of Double Taxation And The Prevention Of Tax Evasion With Respect To Taxes On Income And On Capital	Saudi Arabia	Original	23-03-2014	01-05-2015
51	Convention Between The Republic Of Hungary And The Federal Republic Of Yugoslavia For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Serbia	Original	20-06-2001	13-12-2002
52	Agreement Between The Republic Of Hungary And The Republic Of Singapore For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Singapore	Original	17-04-1997	18-12-1998
53	Convention Between The Republic Of Hungary 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	Slovak Republic	Original	05-08-1994	21-12-1995

54	Convention Between The Republic Of Hungary 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	26-08-2004	23-12-2005
55	Convention Between The Republic Of Hungary And The Republic Of South Africa For The Avoidance Of Double Taxation with Respect To Taxes On Income	South Africa	Original	04-03-1994	05-05-1996
56	Convention Between The Government Of Spain And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And Capital	Spain	Original	09-07-1984	20-05-1987
57	Convention Between The Government Of The Kingdom Of Sweden And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Sweden	Original	12-10-1981	15-08-1982
58	Convention Between Hungary And The Swiss Confederation For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Switzerland	Original	12-09-2013	09-11-2014
59	Convention Between The Government Of The Kingdom Of Thailand And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Thailand	Original	18-05-1989	10-12-1989

60	Convention Between The Republic Of Hungary And The Republic Of Tunisia For The Avoidance Of Double Taxation With Respect To Taxes On Income	Tunisia	Original	22-10-1992	19-07-1997
61	Agreement Between The Republic Of Hungary And The Republic Of Turkey For The Avoidance Of Double Taxation With Respect To Taxes On Income	Turkey	Original	10-03-1993	09-11-1995
62	Convention Between The Republic Of Hungary And Ukraine For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Property	Ukraine	Original	19-05-1995	24-06-1996
63	Convention Between The United Kingdom Of Great Britain And Northern Ireland 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 Gains	United Kingdom	Original	07-09-2011	28-12-2011
64	Convention Between The Government Of The United States Of America And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	United States	Original	12-12-1979	12-02-1979
65	Convention Between The Government Of The Oriental Republic Of Uruguay And The Government Of The Hungarian People's Republic For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Uruguay	Original	25-10-1988	13-08-1993

66	Agreement Between The Republic Of Hungary And 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	26-08-1994	30-06-1995
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Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Hungary 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, Hungary 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, Hungary 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

Pursuant to Article 6(6) of the Convention, Hungary hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Hungary considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain 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	Australia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Austria	attól az óhajtól vezetve, hogy a jövedelem-, a hozadéki és a vagyonadók területén elkerüljék a kettős adóztatást, von dem Wunsche geleitet, die Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen, Ertrag und vom Vermögen zu vermeiden,
3	Azerbaijan	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,
4	Belgium	désireux de conclure une convention tendant à éviter les doubles impositions et à prévenir l' évacion fiscal en matière d'impôts sur re revenu et sur la fortune
5	Brazil	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
6	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
7	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,
8	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
10	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 and on capital,
11	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital;
12	Denmark	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Egypt	Desiring to conclude a Convention for the avoidance of the double taxation and the prevention of fiscal evasion with respect to taxes on income
14	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,
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 tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune
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	Desiring to promote their mutual economic relations by removing fiscal obstacles and to strengthen their cooperation in tax matters,
19	Greece	desiring to avoid double taxation with respect to taxes on income and on capital;
20	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
21	Iceland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to

		taxes on income,
22	India	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
23	Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Israel	Desiring to conclude a Convention for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income,
26	Italy	have decided to conclude a Convention on the Avoidance of Double Taxation in the Area of Income and Property Taxes, and the Prevention of Tax Evasion, the provisions of which are the following:
27	Japan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
28	Kazakhstan	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,
29	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
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	Liechtenstein	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, and to further develop and facilitate their relationship without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance,
32	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,
33	Luxemburg	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 an Agreement 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
37	Moldova	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,
38	Mongolia	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,
39	Morocco	Désireux d'éviter les doubles impositions en matière d'impôts sur le revenu,
40	Netherlands	Desiring to replace by a new convention the Convention for the avoidance of double taxation with respect to direct taxes,
41	Norway	have decided to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
42	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
43	Philippines	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
44	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 and to further develop and facilitate their economic relationships,
45	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
46	Qatar	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Romania	Desiring to promote and strengthen the economic relations between the two countries by concluding a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital,
48	Russia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
49	San Marino	wishing to conclude a Convention for the avoidance of double taxation with respect to taxes on income
50	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital
51	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
52	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53	Slovak Republic	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,
54	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,
55	South Africa	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income

56	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 Capital
57	Sweden	desiring to avoid double taxation with respect to taxes on income and on capital
58	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
59	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
60	Tunisia	Désireux de conclure une convention en vue d'éviter les doubles impositions en matière d'impôt sur le revenu et de promouvoir
61	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
62	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,
63	United Kingdom	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,
64	United States	have resolved to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	Uruguay	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
66	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Hungary considers that the following agreements do 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
2	Austria
7	Canada
9	Croatia
10	Czech Republic
14	Estonia
15	Finland
19	Greece
20	Hong Kong
27	Japan
30	Latvia
31	Liechtenstein
32	Lithuania
35	Malta
37	Moldova
38	Mongolia
43	Philippines
44	Poland
45	Portugal
48	Russia
51	Serbia
52	Singapore
53	Slovak Republic
54	Slovenia
57	Sweden
58	Switzerland
63	United Kingdom
66	Vietnam

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, Hungary hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Hungary considers that the following agreement(s) is(are) not subject to a reservation under 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
25	Israel	Article 25
31	Liechtenstein	Article 28
36	Mexico	Article 22 (1) and (2)
58	Switzerland	Protocol 3
63	United Kingdom	Article 10 (6), Article 11 (5), Article 12 (5), Article 20 (4)

Article 8 – Dividend Transfer Transactions

Reservation

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

Reservation

Pursuant to Article 16(5)(a) of the Convention, Hungary 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, Hungary 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
7	Canada	Article 25(1), second sentence
23	Indonesia	Article 25(1), second sentence
43	Philippines	Article 24(1), second sentence
45	Portugal	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Hungary 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	Australia	Article 25(1), second sentence
3	Azerbaijan	Article 25(1), second sentence
4	Belgium	Article 25(1), second sentence
6	Bulgaria	Article 26(1), second sentence

8	China	Article 25(1), second sentence
9	Croatia	Article 25(1), second sentence
10	Czech Republic	Article 25(1), second sentence
11	Cyprus	Article 26(1), second sentence
12	Denmark	Article 23(1), second sentence
13	Egypt	Article 25(1), second sentence
14	Estonia	Article 25(1), second sentence
15	Finland	Article 25(1), second sentence
16	France	Article 26(1), second sentence
17	Georgia	Article 25(1), second sentence
18	Germany	Article 24(1), second sentence
19	Greece	Article 25(1), second sentence
20	Hong Kong	Article 23(1), second sentence
21	Iceland	Article 24(1), second sentence
22	India	Article 25(1), second sentence
24	Ireland	Article 25(1), second sentence
25	Israel	Article 26(1), second sentence
26	Italy	Article 26(1), second sentence
27	Japan	Article 25(1), second sentence
28	Kazakhstan	Article 25(1), second sentence
29	Korea	Article 25(1), second sentence
30	Latvia	Article 25(1), second sentence
31	Liechtenstein	Article 25(1), second sentence
32	Lithuania	Article 25(1), second sentence
33	Luxemburg	Article 25(1), second

		sentence
34	Malaysia	Article 25(1), second sentence
35	Malta	Article 25(1), second sentence
36	Mexico	Article 25(1), second sentence
37	Moldova	Article 25(1), second sentence
38	Mongolia	Article 25(1), second sentence
39	Morocco	Article 25(1), second sentence
40	Netherlands	Article 26(1), second sentence
42	Pakistan	Article 26(1), second sentence
44	Poland	Article 26(1), second sentence
46	Qatar	Article 24(1), second sentence
47	Romania	Article 27(1), second sentence
48	Russia	Article 25(1), second sentence
49	San Marino	Article 24(1), second sentence
50	Saudi Arabia	Article 25(1), second sentence
51	Serbia	Article 26(1), second sentence
52	Singapore	Article 26(1), second sentence
53	Slovak Republic	Article 25(1), second sentence
54	Slovenia	Article 25(1), second sentence
55	South Africa	Article 25(1), second sentence
56	Spain	Article 26(1), second sentence
57	Sweden	Article 25(1), second sentence
58	Switzerland	Article 25(1), second sentence
60	Tunisia	Article 24(1), second sentence
62	Ukraine	Article 25(1), second sentence

65	Uruguay	Article 26(1), second sentence
66	Vietnam	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
2	Austria
4	Belgium
7	Canada
13	Egypt
26	Italy
36	Mexico
43	Philippines
45	Portugal
47	Romania
56	Spain
58	Switzerland
59	Thailand
61	Turkey
63	United Kingdom

Pursuant to Article 16(6)(d)(ii) of the Convention, Hungary 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
4	Belgium

Article 17 – Corresponding Adjustments

Reservation

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 9(3)
3	Azerbaijan	Article 9(2)
7	Canada	Article 9(2)
9	Croatia	Article 9(2)

12	Denmark	Article 9(2)
13	Egypt	Article 9(2)
14	Estonia	Article 9(2)
17	Georgia	Article 9(2)
18	Germany	Article 9(2)
20	Hong Kong	Article 9(2)
21	Iceland	Article 9(2)
22	India	Article 9(2)
24	Ireland	Article 9(2)
28	Kazakhstan	Article 9(2)
30	Latvia	Article 9(2)
31	Liechtenstein	Article 9(2)
32	Lithuania	Article 9(2)
33	Luxemburg	Article 9(2)
35	Malta	Article 9(2)
36	Mexico	Article 9(2)
38	Mongolia	Article 9(2)
39	Morocco	Article 9(2)
40	Netherlands	Article 9(2)
42	Pakistan	Article 9(2)
43	Philippines	Article 8(2)
45	Portugal	Article 9(2)
46	Qatar	Article 9(2)
49	San Marino	Article 9(2)
50	Saudi Arabia	Article 9(2)
54	Slovenia	Article 9(2)
55	South Africa	Article 9(2)
57	Sweden	Article 9(2)
58	Switzerland	Article 9(2)
61	Turkey	Article 9(2)
62	Ukraine	Article 9(2)
63	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), Hungary 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, Hungary reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.”