

The Hashemite Kingdom of Jordan

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

For jurisdictions depositing provisional list:

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

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Hashemite Kingdom of Jordan 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	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة الجمهورية الجزائرية الديمقراطية الشعبية قصد تجنب الإزدواج الضريبي وتقاضي التهرب والغش الجبائي الضريبي ووضع قواعد المساعدة المتبادلة في ميدان الضريبة على الدخل والثروة	Algeria	Original	16-09-1997	13-7-2001
2	Convention between the Government of the Republic of Azerbaijan and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Azerbaijan	Original	05-05-2008	NA
3	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة دولة البحرين بشأن تجنب الإزدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل ورأس المال	Bahrain	Original	08-02-2000	16-12-2001
4	Agreement between the Government of the Hashemite Kingdom of Jordan and The Council of Ministers of Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Bosnia and Herzegovina	Original	25-06-2007	07-12-2012

5	Convention between the Government of the Hashemite Kingdom of Jordan and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bulgaria	Original	09-11-2006	14-02-2008
6	Convention between the Hashemite Kingdom of Jordan and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Canada	<u>Original</u>	06-09-1999	24-12-2000
7	Agreement between The Government of the Hashemite Kingdom of Jordan 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	<u>Original</u>	20-02-2005	17-02-2006
8	Agreement between The Government of the Hashemite Kingdom of Jordan and the Government of the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Czech Republic	Original	10-04-2006	07-11-2007
9	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة جمهورية مصر العربية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل ورأس المال	Egypt	<u>Original</u>	<u>08-05-1996</u>	<u>23-10-1997</u>
10	Convention between the Government of the French Republic and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	France	Original	<u>28-05-1984</u>	<u>01-04-1985</u>
11	Convention between the Government of the Hashemite Kingdom of Jordan and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to taxes on Income	India	Original	20-04-1999	16-10-1999

12	Agreement between The Government of the Hashemite Kingdom of Jordan 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	12-11-1996	01-02-1999
13	Agreement between The Government of the Hashemite Kingdom of Jordan and the Government of The Islamic Republic Of Iran for the Avoidance of Double Taxation and Exchange Of Information with Respect to Taxes on Income	Iran	Original	28-05-2003	01-09-2008
14	Convention between the Government of the Hashemite Kingdom of Jordan 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	16-03-2004	10-05-2010
15	Convention between the Hashemite Kingdom of Jordan and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Korea(Rep.)	Original	24-07-2004	28-03-2005
16	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة دولة الكويت لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل	Kuwait	Original	21-05-2001	23-03-2002
17	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة الجمهورية اللبنانية لتجنب الازدواج الضريبي ومنع التهرب من دفع الضرائب المفروضة على الدخل	Lebanon	Original	31-10-2002	05-04-2004
18	Agreement between the Government of Malaysia and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Malaysia	Original	02-10-1994	29-05-2000
19	Convention between the Government of the Hashemite Kingdom of Jordan 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	16-04-2009	13-10-2010

20	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة المملكة المغربية لتجنب الازدواج الضريبي ومنع التهرب الضريبي في ميدان الضرائب على الدخل	Morocco	Original	16-05-2005	08-04-2009
21	Convention between the Hashemite Kingdom of Jordan and the Kingdom of The Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Netherlands	Original	30-10-2006	16-08-2007
22	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة فلسطين بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب فيما يتعلق بالضرائب على الدخل	Palestine	Original	29-12-2011	13-11-2013
23	Convention between the Government of the Hashemite Kingdom of Jordan and the Government of 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	09-03-2006	07-09-2006
24	Agreement between The Government of the Hashemite Kingdom of Jordan and the Government of the Republic Of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Poland	Original	04-10-1997	22-04-1999
25	اتفاقية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب على الدخل بين حكومة المملكة الأردنية الهاشمية وحكومة دولة قطر	Qatar	Original	12-01-2004	31-12-2008
26	Convention between the Government of the Socialist Republic of Romania and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital	Romania	Original	20-10-1983	02-08-1984
27	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة المملكة العربية السعودية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل	Saudi Arabia	Original	19-10-2016	01-09-2017
28	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة جمهورية السودان بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل ورأس المال	Sudan	Original	30-03-2000	01-01-2005

29	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة الجمهورية العربية السورية من أجل تجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل	Syria	Original	08-10-2001	01-01-2003
30	Agreement between the Government of the Republic of Tajikistan and the Government of the Hashemite Kingdom of Jordan For the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Tajikistan	Original	10-12-2017	NA
31	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة الجمهورية التونسية بشأن تجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يتعلق بالضرائب المفروضة على الدخل ورأس المال	Tunisia	Original	14-02-1988	01-01-1990
32	Agreement between the Governments of Hashemite Kingdom of Jordan and the Republic of Turkey for the Avoidance of Double Taxation and for the Arrangement of Some Other Matters with Respect to Taxes on Income and Capital	Turkey	Original	06-06-1985	03-12-1986
33	Convention between the Government of the Hashemite Kingdom of Jordan 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	30-11-2005	03-11-2008
34	اتفاقية بين حكومة دولة الإمارات العربية المتحدة وحكومة المملكة الأردنية الهاشمية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل	United Arab Emirates	Original	05-04-2016	10-01-2017
35	Convention between the Government of the Hashemite Kingdom of Jordan 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	22-07-2001	24-03-2002

36	Agreement between The Government of The Hashemite Kingdom of Jordan 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	Uzbekistan	Original	22-11-2010	13-07-2011
37	اتفاقية بين حكومة المملكة الأردنية الهاشمية وحكومة الجمهورية اليمنية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل ورأس المال	Yemen	Original	26-10-1998	01-03-2000

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Hashemite Kingdom of Jordan 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 Hashemite Kingdom of Jordan reserves the right for the entirety of Article 4 not to apply to 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, the Hashemite Kingdom of Jordan hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Hashemite Kingdom of Jordan 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	Algeria	إن حكومة المملكة الأردنية الهاشمية وحكومة الجمهورية الجزائرية الديمقراطية الشعبية قصد تجنب الازدواج الضريبي وقادري التهرب والغش الضريبي ووضع قواعد المساعدة المتبادلة في ميدان الضريبة على الدخل والثروة،
2	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,
3	Bahrain	رغبة منها في عقد اتفاقية لتجنب الازدواج الضريبي على الضرائب المفروضة على الدخل ورأس المال،
4	Bosnia and Herzegovina	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Czech Republic	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Egypt	رغبة في عقد اتفاقية تجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال - تم الاتفاق بين حكومة المملكة الأردنية الهاشمية وجمهورية مصر العربية على ما يلي:
10	France	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	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 with a view to promoting economic cooperation between the two countries,
12	Indonesia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the exchange of information with respect to taxes on income,
14	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion
15	Korea(Rep.)	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
16	Kuwait	رغبة منها في تعزيز علاقتها المتبادلة من خلال ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل،
17	Lebanon	رغبة منها في توثيق التعاون الاقتصادي بينهما وتعزيزه، عن طريق عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من دفع الضرائب المفروضة على الدخل،
18	Malaysia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Morocco	رغبة منها في تعمية وتعزيز علاقتها الاقتصادية من خلال ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب في ميدان الضرائب على الدخل،
21	Netherlands	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
22	Palestine	رغبة منها في ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب على الدخل،
23	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to promote and strengthen the economic relations between the two countries,
24	Poland	Desiring to promote and strengthen their mutual economic relations by moving fiscal obstacles,
25	Qatar	رغبة منها في عقد اتفاقية بينهما لتجنب الازدواج الضريبي فيما يخص بالضرائب على الدخل،
26	Romania	Desiring to conclude a convention for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and capital on the basis of national sovereignty, and respect of independence, equality in rights, mutual interests and non-interference in domestic matters, with a view to promote and strengthen the economic and cultural relations between the two countries,
27	Saudi Arabia	رغبة منها في ابرام اتفاقية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل،
28	Sudan	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال،
29	Syria	رغبة منها في ابرام اتفاقية من أجل تجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل،
30	Tajikistan	The Government of the Republic of Tajikistan and the Government of the Hashemite Kingdom of Jordan were

		guided aspiration to develop and to strengthen economic, scientific, technical and cultural cooperation between both States have decided to conclude the present Agreement "For the avoidance of the double taxation with respect to taxes on income and capital",
31	Tunisia	رغبة منها في عقد اتفاقية بينهما لتجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يختص بالضرائب على الدخل ورأس المال،
32	Turkey	Desiring to conclude an agreement for the avoidance of double taxation and for the arrangement of some other matters with respect to taxes on income and capital,
33	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 capital and confirming their endeavour to develop and deepen mutual economic relations,
34	United Arab Emirates	رغبة منها في تعزيز علاقتها الاقتصادية المتبادلة من خلال إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل،
35	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 on capital gains,
36	Uzbekistan	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promote economic cooperation between the two countries,
37	Yemen	رغبة منها في تشجيع الاستثمار المتبادل بما يخدم التنمية الاقتصادية في البلدين قررت إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب من الضرائب المفروضة على الدخل ورأس المال،

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Hashemite Kingdom of Jordan 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
1	Algeria
2	Azerbaijan
3	Bahrain
4	Bosnia and Herzegovina
5	Bulgaria
6	Canada
7	Croatia
8	Czech Republic
9	Egypt
10	France
11	India
12	Indonesia
13	Iran
14	Italy

15	Korea(Rep.)
16	Kuwait
17	Lebanon
18	Malaysia
19	Malta
20	Morocco
21	Netherlands
22	Palestine
23	Pakistan
24	Poland
25	Qatar
26	Romania
27	Saudi Arabia
28	Sudan
29	Syria
30	Tajikistan
31	Tunisia
32	Turkey
33	Ukraine
34	United Arab Emirates
35	United Kingdom
36	Uzbekistan
37	Yemen

Article 7 – Prevention of Treaty Abuse

Reservation

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Hashemite Kingdom of Jordan 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
4	Bosnia and Herzegovina	Article 11(7)
7	Croatia	Article 11(7)
8	Czech republic	Article 27(2)
17	Lebanon	Articles 11(8), 12(7)
21	Netherlands	Article 10(3)
33	Ukraine	Article 11(8)
35	United Kingdom	Articles 10(6), 11(8), 12(7), 22(4)

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, the Kingdom of Jordan considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Bosnia and Herzegovina	Article 10 (2)(a)
6	Canada	Article 10 (2)(a)
7	Croatia	Article 10 (2)(a)
10	France	Article 10 (2)(a)
13	Iran	Article 10 (2)(a)
16	Kuwait	Article 10 (2)(a)
21	Netherlands	Article 10 (2)(a)
22	Palestine	Article 10 (2)(a)
30	Tajikistan	Article 10 (2)(a)
32	Turkey	Article 10 (2)(a)
33	Ukraine	Article 10 (2)(a)
36	Uzbekistan	Article 10 (2)(a)

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 Hashemite Kingdom of Jordan 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 Hashemite Kingdom of Jordan 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 Hashemite Kingdom of Jordan reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, the Hashemite Kingdom of Jordan considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5(4)(a)
2	Azerbaijan	Article 5(5)(a)
3	Bahrain	Article 5(4)
4	Bosnia and Herzegovina	Article 5(5)(a)
5	Bulgaria	Article 5(5)
6	Canada	Article 5(5)
7	Croatia	Article 5(5)
8	Czech Republic	Article 5(5)(a)
9	Egypt	Article 5(4)
10	France	Article 5(5)
11	India	Article 5(6)
12	Indonesia	Article 5(5)(a)
13	Iran	Article 5(5)
14	Italy	Article 5(4)
15	Korea(Rep.)	Article 5(5)
16	Kuwait	Article 5(7)(a)
17	Lebanon	Article 5(5)

18	Malaysia	Article 5(5)(a)
19	Malta	Article 5(5)
20	Morocco	Article 5(5)(a)
21	Netherlands	Article 5(5)(a)
22	Palestine	Article 5(5)(a)
23	Pakistan	Article 5(5)(a)
24	Poland	Article 5(5)
25	Qatar	Article 5(4)
26	Romania	Article 5(4)
27	Saudi Arabia	Article 5(5)(a)
28	Sudan	Article 5(4)
29	Syria	Article 5(5)
30	Tajikistan	Article 5(5)(a)
31	Tunisia	Article 5(4)
32	Turkey	Article 5(5)
33	Ukraine	Article 5(5)(a)
34	United Arab Emirates	Article 5(6)(a)
35	United Kingdom	Article 5(5)(a)
36	Uzbekistan	Article 5(5)(a)
37	Yemen	Article 5(4)

Pursuant to Article 12(6) of the Convention, the Hashemite Kingdom of Jordan considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5(5)
2	Azerbaijan	Article 5(7)
3	Bahrain	Article 5(6)
4	Bosnia and Herzegovina	Article 5(7)
5	Bulgaria	Article 5(7)
6	Canada	Article 5(6)
7	Croatia	Article 5(7)
8	Czech Republic	Article 5(6)
10	France	Article 5(6)
11	India	Article 5(8)
12	Indonesia	Article 5(7)
13	Iran	Article 5(6)
14	Italy	Article 5(5)
15	Korea(Rep.)	Article 5(6)
16	Kuwait	Article 5(8)
17	Lebanon	Article 5(7)
18	Malaysia	Article 5(6)
19	Malta	Article 5(6)
20	Morocco	Article 5(7)
21	Netherlands	Article 5(6)
22	Palestine	Article 5(7)
23	Pakistan	Article 5(6)
24	Poland	Article 5(6)
25	Qatar	Article 5(6)

26	Romania	Article 5(5)
27	Saudi Arabia	Article 5(6)
29	Syria	Article 5(6)
30	Tajikistan	Article 5(7)
31	Tunisia	Article 5(6)
32	Turkey	Article 5(6)
33	Ukraine	Article 5(7)
34	United Arab Emirates	Article 5(7)
35	United Kingdom	Article 5(6)
36	Uzbekistan	Article 5(6)

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

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Hashemite Kingdom of Jordan hereby chooses to apply Option [A] under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, the Hashemite Kingdom of Jordan considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5(3)
2	Azerbaijan	Article 5(4)
3	Bahrain	Article 5(3)
4	Bosnia and Herzegovina	Article 5(4)
5	Bulgaria	Article 5(4)
6	Canada	Article 5(4)
7	Croatia	Article 5(4)
8	Czech Republic	Article 5(4)
9	Egypt	Article 5(3)
10	France	Article 5(4)
11	India	Article 5(5)
12	Indonesia	Article 5(4)
13	Iran	Article 5(4)
14	Italy	Article 5(3)
15	Korea(Rep.)	Article 5(4)
16	Kuwait	Article 5(6)
17	Lebanon	Article 5(4)
18	Malaysia	Article 5(3)
19	Malta	Article 5(4)
20	Morocco	Article 5(4)
21	Netherlands	Article 5(4)

22	Palestine	Article 5(4)
23	Pakistan	Article 5(4)
24	Poland	Article 5(4)
25	Qatar	Article 5(3)
26	Romania	Article 5(3)
27	Saudi Arabia	Article 5(4)
28	Sudan	Article 5(3)
29	Syria	Article 5(4)
30	Tajikistan	Article 5(4)
31	Tunisia	Article 5(3)
32	Turkey	Article 5(4)
33	Ukraine	Article 5(3)
34	United Arab Emirates	Article 5(5)
35	United Kingdom	Article 5(4)
36	Uzbekistan	Article 5(4)
37	Yemen	Article 5(3)

Article 14 – Splitting-up of Contracts

No Reservation

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Hashemite Kingdom of Jordan 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	Algeria	Article 26(1), first sentence
2	Azerbaijan	Article 26(1), first sentence
3	Bahrain	Article 26(1), first sentence
4	Bosnia and Herzegovina	Article 25(1), first sentence
5	Bulgaria	Article 25(1), first sentence
6	Canada	Article 23(1), first sentence
7	Croatia	Article 25(1), first sentence
8	Czech Republic	Article 24(1), first sentence
9	Egypt	Article 25(1), first sentence
10	France	Article 25(1), first sentence
11	India	Article 25(1), first sentence
12	Indonesia	Article 25(1), first sentence
13	Iran	Article 24(1), first sentence
14	Italy	Article 25(1), first sentence
15	Korea(Rep.)	Article 25(1), first sentence
16	Kuwait	Article 25(1), first sentence
17	Lebanon	Article 24(1), first sentence
18	Malaysia	Article 26(1), first sentence
19	Malta	Article 24(1), first sentence
20	Morocco	Article 25(1), first sentence
21	Netherlands	Article 25(1), first sentence
22	Palestine	Article 25(1), first sentence
23	Pakistan	Article 24(1), first sentence
24	Poland	Article 24(1), first sentence
25	Qatar	Article 24(1), first sentence
26	Romania	Article 28(1)
27	Saudi Arabia	Article 24(1), first sentence
28	Sudan	Article 26(1), first sentence
29	Syria	Article 25(1), first sentence
30	Tajikistan	Article 26(1), first sentence
31	Tunisia	Article 24(1), first sentence
32	Turkey	Article 27(1)
33	Ukraine	Article 26(1), first sentence
34	United Arab Emirates	Article 27(1), first sentence
35	United Kingdom	Article 25(1)
36	Uzbekistan	Article 25(1), first sentence
37	Yemen	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Hashemite Kingdom of Jordan 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
3	Bahrain	Article 26(1), second sentence
6	Canada	Article 23(1) second sentence
12	Indonesia	Article 25 (1) second sentence
14	Italy	Article 25(1) second sentence
17	Lebanon	Article 24(1) second sentence
23	Pakistan	Article 24(1) second sentence
25	Qatar	Article 24(1) second sentence
26	Romania	Article 28(1)
29	Syria	Article 25(1) second sentence
31	Tunisia	Article 24(1)
32	Turkey	Article 27(1)
35	United Kingdom	Article 25(1)

Pursuant to Article 16(6)(b)(ii) of the Convention, the Hashemite Kingdom of Jordan 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	Algeria	Article 26(1), second sentence
2	Azerbaijan	Article 26(1), second sentence
3	Bahrain	Article 26(1), second sentence
4	Bosnia and Herzegovina	Article 25(1), second sentence
5	Bulgaria	Article 25(1), second sentence
7	Croatia	Article 25(1), second sentence
8	Czech Republic	Article 24(1), second sentence
9	Egypt	Article 25(1), second sentence
10	France	Article 25(1), second sentence
11	India	Article 25(1), second sentence
13	Iran	Article 24(1), second sentence
15	Korea(Rep.)	Article 25(1), second sentence
16	Kuwait	Article 25(1), second sentence
17	Lebanon	Article 26(1), second sentence
18	Malaysia	Article 26(1), second sentence
19	Malta	Article 24(1), second sentence
20	Morocco	Article 25(1), second sentence
21	Netherlands	Article 25(1), second sentence
22	Palestine	Article 25(1), second sentence
24	Poland	Article 24(1), second sentence

27	Saudi Arabia	Article 24(1), second sentence
28	Sudan	Article 26(1), second sentence
30	Tajikistan	Article 26(1), second sentence
33	Ukraine	Article 26(1), second sentence
34	United Arab Emirates	Article 27(1), second sentence
36	Uzbekistan	Article 25(1), second sentence
37	Yemen	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the Hashemite Kingdom of Jordan 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
25	Qatar
31	Tunisia

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

Listed Agreement Number	Other Contracting Jurisdiction
9	Egypt
12	Indonesia
13	Iran
18	Malaysia
25	Qatar
26	Romania
28	Sudan
31	Tunisia
32	Turkey
35	United Kingdom
37	Yemen

Pursuant to Article 16(6)(d)(i) of the Convention, the Hashemite Kingdom of Jordan 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
3	Bahrain
9	Egypt
10	France
25	Qatar
28	Sudan
31	Tunisia
34	United Arab Emirates
37	Yemen

Pursuant to Article 16(6)(d)(ii) of the Convention, the Hashemite Kingdom of Jordan 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
25	Qatar
31	Tunisia
32	Turkey
35	United kingdom

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(b) of the Convention, the Hashemite Kingdom of Jordan reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.

